



Dave Yost • Auditor of State



**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

SRWW #2 Joint Fire District  
Clinton County  
179 S. Jackson Street  
Sabina, Ohio 45169

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of SRWW #2 Joint Fire District, Clinton County, Ohio (the District), as of and for the years ended December 31, 2013 and 2012.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy these requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of SRWW #2 Joint Fire District, Clinton County, as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2014 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

November 24, 2014

**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$113,943	\$0	\$113,943
Charges for Services	7,000	116,445	123,445
Intergovernmental	50,193	51,490	101,683
Earnings on Investments	241	977	1,218
Miscellaneous	25	7,540	7,565
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	171,402	176,452	347,854
<b>Cash Disbursements:</b>			
Current Disbursements:			
Security of Persons and Property	90,948	160,724	251,672
Other	0	197	197
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	90,948	160,921	251,869
Excess Receipts Over (Under) Disbursements	<hr/>	<hr/>	<hr/>
	80,454	15,531	95,985
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	182,625	224,409	407,034
<b>Fund Cash Balances, December 31</b>			0
Restricted	0	239,940	239,940
Assigned	4,422	0	4,422
Unassigned (Deficit)	258,657	0	258,657
	<hr/>	<hr/>	<hr/>
<i>Fund Cash Balances, December 31</i>	<b><u>\$263,079</u></b>	<b><u>\$239,940</u></b>	<b><u>\$503,019</u></b>

*The notes to the financial statements are an integral part of this statement.*

**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<b>General</b>	<b>Special Revenue</b>	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$113,669	\$0	\$113,669
Charges for Services	14,000	120,644	134,644
Intergovernmental	54,682	0	54,682
Earnings on Investments	282	457	739
Miscellaneous	46	7,232	7,278
	<u>182,679</u>	<u>128,333</u>	<u>311,012</u>
<b>Cash Disbursements:</b>			
Current Disbursements:			
Security of Persons and Property	243,346	126,299	369,645
Other	7,286	2,975	10,261
	<u>250,632</u>	<u>129,274</u>	<u>379,906</u>
Excess Receipts Over (Under) Disbursements	<u>(67,953)</u>	<u>(941)</u>	<u>(68,894)</u>
Fund Cash Balances, January 1	<u>250,578</u>	<u>225,350</u>	<u>475,928</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	0	224,409	224,409
Unassigned (Deficit)	182,625	0	182,625
	<u>182,625</u>	<u>224,409</u>	<u>407,034</u>
<i>Fund Cash Balances, December 31</i>	<b>\$182,625</b>	<b>\$224,409</b>	<b>\$407,034</b>

*The notes to the financial statements are an integral part of this statement.*



**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the SRWW #2 Joint Fire District, Clinton County, (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the Village of Sabina, Richland Township, Wayne Township and Wilson Township. The District provides fire protection and rescue services within the District and by contract to areas outside the District.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The District's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The District values U.S. Treasury Notes and common stock at cost or fair value when donated. Money market mutual funds are recorded at share values the mutual funds report.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Funds:

**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

Ambulance and Emergency Medical Services Fund – This fund receives receipts from the billing of emergency runs. The District bills for emergency runs.

Fire Trust Fund and Emergency Management Trust Fund – This fund is used to account for all balances of the trust funds that were maintained by the Village of Sabina, but given to the District upon their establishment in 1996. These funds are used to account for all gifts and/or donations received by the District.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2013 and 2012 budgetary activity appears in Note 3.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The District classifies assets as ***nonspendable*** when legally or contractually required to maintain the amounts intact.

**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**3. Committed**

Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. Property, Plant, and Equipment**

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**2. Equity in Pooled Deposits and Investments**

The District maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2013	2012
Demand deposits	\$296,414	\$201,567
Other time deposits (savings account)	200,178	199,978
Total deposits	496,592	401,545
Investment - Common stock	6,427	5,489
Total deposits and investments	\$503,019	\$407,034

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**Investments:** The District was bequeathed stocks and mutual funds. Edward Jones Investments holds the District's equity securities in book entry form in the District's name.

**3. Budgetary Activity**

Budgetary activity for the years ending [End of Years Audited] follows:

2013 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$127,000	\$171,402	\$44,402
Special Revenue	100,000	176,452	76,452
Total	\$227,000	\$347,854	\$120,854

2013 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$312,010	\$90,948	\$221,062
Special Revenue	315,509	160,921	154,588
Total	\$627,519	\$251,869	\$375,650

2012 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$128,548	\$182,679	\$54,131
Special Revenue	100,000	128,333	28,333
Total	\$228,548	\$311,012	\$82,464

**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**3. Budgetary Activity (Continued)**

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$379,686	\$250,632	\$129,054
Special Revenue	316,762	129,274	187,488
Total	\$696,448	\$379,906	\$316,542

**4. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**5. Retirement Systems**

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which includes postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10%, respectively, of their gross salaries and the District contributed an amount equaling 14%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2013.

**6. Risk Management**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

SRWW #2 Joint Fire District  
Clinton County  
179 S. Jackson Street  
Sabina, Ohio 45169

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the SRWW #2 Joint Fire District, Clinton County, (the District) as of and for the year ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated November 24, 2014 wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2013-001 and 2013-002 described in the accompanying schedule of findings to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2013-001.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State

Columbus, Ohio

November 24, 2014



**SRWW #2 JOINT FIRE DISTRICT  
CLINTON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2013 AND 2012**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2013-001**

**Noncompliance Citation/Material Weakness**

**Ohio Admin. Code, Section 117-2-02**, requires governments to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify and report its transactions, maintain accountability for the related assets, document compliance with fiancé-related legal and contractual requirements and prepare financial statements.

**Ohio Rev. Code, Section 5705.09**, requires establishing separate funds to segregate externally-restricted resources.

We noted the following conditions related to the District's accounting system:

- Federal Emergency Management Agency (FEMA) Grants are externally-restricted and must be receipted into and expensed out of a fund created for the FEMA Grant. FEMA funds totaling \$51,490 were receipted into and expensed out of the General Fund, during 2013.
- CAT Tax and Property Tax Rollback receipts in the amount of \$43,693, during 2013 and \$46,882, during 2012 were posted to General Fund Taxes and should have been recorded in General Fund Intergovernmental receipts.
- The Joint Fire District's trust agreement requires donations to be posted to the Fire Trust Fund or the EMS Trust Fund at the Fire Chief's discretion. The District posted a donation for \$500 posted in the General Fund; however, this donation should have been recorded in the Fire Trust Fund, during 2012.
- The 2012 beginning fund balances did not agree to the prior audit. Prior year Agreed Upon Procedure fund balance recommendations were not reflected in the January 2012 beginning fund balances for the General Fund and Special Revenue Fund.
- The 2013 beginning Special Revenue Fund balance did not agree to the ending 2012 fund balance. The District incorrectly posted \$411 to receipts, at the end of 2013, in the cash ledger and also to the beginning 2013 trial balance. This amount was already included in the 2012 ledger and trial balance.
- The Fire District classified year end General fund balances of \$57,990 and \$7,800 as restricted at December 31, 2013 and 2012, respectively. These amounts were for grants from the State of Ohio that were received and expensed during the year; therefore, no restricted of year end fund balance was required.
- At December 31, 2013, the District encumbered \$4,422 in the General fund, and classified it as unassigned. This amount should have been classified as assigned.
- During 2012, there were two instances where the checks do not agree to the cash ledger and we noted where the check did not agree to the appropriation ledger. Also, payroll check dates and numbers did not agree to the appropriation ledger and/or cash ledger.

Audit adjustments and reclassifications were made to the District's financial statements and accounting records to correct the above errors.

**FINDING NUMBER 2013-001  
(Continued)**

Failure to accurately post and report transactions could result in material errors in the District's financial statements and reduces the District's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the District.

We recommend that the District review the chart of accounts to assure that items are being posted accurately, and to the proper account codes and funds.

**Officials' Response:**

We did not receive a response from officials to the finding above.

**FINDING NUMBER 2013-002**

**Material Weakness**

Accurate, timely accounting and reconciliation procedures are key components of an effective accounting system and internal controls required to enable the Emergency Medical Services (EMS) to properly classify transactions, maintain accountability for funds, distribute funds accurately and detect fraud and errors in a timely manner. The District contracts with MBI Solutions to provide billing services for EMS.

We noted the following control weaknesses related to EMS receipts:

- The District did not perform a reconciliation of the EMS receipts directly deposited in the District Lockbox Account and the Monthly Detail Payment Report from the third party billing service.
- A reconciliation of run reports uploaded by the Fire Chief was not reconciled to the run reports from the third party billing service.

Without complete and timely reconciliation of EMS provided information to the information entered and processed for billing, unbilled services, and billing, undetected errors could occur. To reduce the risk of undetected errors we recommend the following procedure:

- The Fire Chief should verify that all runs have been completely and accurately entered into the MBI system and have been processed for billing by matching the run reports the Fire Chief uploads to the MBI Monthly run reports.
- The Township should reconcile the direct deposit amounts in the Lockbox Account to the monthly receipts from the Monthly Detail Payment Report received from MBI Solutions. Any noted variance should be investigated.

These procedures will help assure all EMS runs have been uploaded completely and accurately to the third party billing service for processing, and that all receipts collected from billings are recorded properly.

**Officials' Response:**

We did not receive a response from officials to the finding above.



# Dave Yost • Auditor of State

**SRWW #2 JOINT FIRE DISTRICT**

**CLINTON COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 18, 2014**