



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Houston Joint Ambulance District  
Shelby County  
5544 Cecil Road  
Sidney, Ohio 45365

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Houston Joint Ambulance District, Shelby County, (the District) for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

## Current Year Observations

We identified that General Fund expenditures of \$89,700 exceeded appropriations of \$86,247 by \$3,453 for the year ended December 31, 2016. **Ohio Rev. Code Section 5705.41(B)** states, in part, that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated. The District should closely monitor its expenditures and amend appropriations (if there are available resources) when expenditures are expected to exceed current appropriations.

## Current Status of Matters we Reported in our Prior Engagement

Our prior engagement for the years ended December 31, 2014 and 2013 included a matter related to failing to file the annual financial report with the Ohio Auditor of State as required by **Ohio Rev. Code Section 117.38**. The District did not file its 2016 annual financial report with the Auditor of State within sixty days of year-end as required by the Ohio Rev. Code. The original 2016 annual financial report filing was made on March 30, 2017. The District should implement procedures to file the annual financial report with the Auditor of State as required.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

August 9, 2017

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HOUSTON JOINT AMBULANCE DISTRICT

SHELBY 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  
AUGUST 22, 2017