



Dave Yost • Auditor of State





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Mineral-Sandy Joint Ambulance District  
Tuscarawas County  
P.O. Box 454  
Mineral City, Ohio 44656

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Mineral-Sandy Joint Ambulance District, Tuscarawas County, Ohio (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 §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 §117.11(A) is to examine, analyze and inspect these records and documents.

## **Current Year Observation**

Ohio Rev. Code §5705.41(B) requires that no subdivision or taxing unit shall make any expenditure of money unless it had been appropriated. Expenditures exceeded appropriations by \$7,561 in the General Fund during 2016 due to the District not appropriating for medical equipment purchased with grants received from the Ohio Department of Public Safety. As a result, there was an increased risk of the District expending more monies than available. The District should review annual appropriations to help ensure all expenditures are appropriated. Supplemental, or reductions, in appropriations should be made as necessary throughout the year.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 19, 2017

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**MINERAL – SANDY JOINT AMBULANCE DISTRICT**

**TUSCARAWAS 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  
MAY 4, 2017**