



**Auditor of State
Betty Montgomery**

MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY

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**Auditor of State
Betty Montgomery**

Mantua-Shalersville Fire District
Portage County
10303 St. Route 44
Mantua, Ohio 44255

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Betty Montgomery
Auditor of State

October 31, 2005

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Mantua-Shalersville Fire District
Portage County
10303 St. Route 44
Mantua, Ohio 44255

To the Board of Trustees:

We have audited the accompanying financial statements of the Mantua-Shalersville Fire District, Portage County, (the District) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The District processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the District because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, and its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Mantua-Shalersville Fire District, Portage County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2005, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Betty Montgomery
Auditor of State

October 31, 2005

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$0	\$944,873	\$295,713	\$0	\$1,240,586
Intergovernmental		111,691	30,972		142,663
Licenses, Permits, and Fees		12			12
Charges for Services		35,461			35,461
Earnings on Investments	36,695				36,695
Miscellaneous		9,862		4,271	14,133
Total Cash Receipts	<u>36,695</u>	<u>1,101,899</u>	<u>326,685</u>	<u>4,271</u>	<u>1,469,550</u>
Cash Disbursements:					
Current:					
Public Safety		1,026,091			1,026,091
Debt Service:					
Redemption of Principal		40,000	188,572		228,572
Interest		1,452	138,176		139,628
Capital Outlay		87,441		2,083,402	2,170,843
Total Disbursements	<u>0</u>	<u>1,154,984</u>	<u>326,748</u>	<u>2,083,402</u>	<u>3,565,134</u>
Total Receipts Over/(Under) Disbursements	<u>36,695</u>	<u>(53,085)</u>	<u>(63)</u>	<u>(2,079,131)</u>	<u>(2,095,584)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In		29,890			29,890
Transfers-Out	(9,890)	(20,000)			(29,890)
Total Other Financing Receipts/(Disbursements)	<u>(9,890)</u>	<u>9,890</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	26,805	(43,195)	(63)	(2,079,131)	(2,095,584)
Fund Cash Balances, January 1 (Restated Note 1E)	<u>855</u>	<u>651,809</u>	<u>113,933</u>	<u>2,147,205</u>	<u>2,913,802</u>
Fund Cash Balances, December 31	<u>\$27,660</u>	<u>\$608,614</u>	<u>\$113,870</u>	<u>\$68,074</u>	<u>\$818,218</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$17,217</u>	<u>\$0</u>	<u>\$910</u>	<u>\$18,127</u>

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

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$0	\$1,037,371	\$261,503	\$0	\$1,298,874
Intergovernmental		126,866	15,684		142,550
Charges for Services		39,489			39,489
Earnings on Investments	9,386				9,386
Miscellaneous		12,866			12,866
		<u>1,216,592</u>	<u>277,187</u>	<u>0</u>	<u>1,503,165</u>
Total Cash Receipts	<u>9,386</u>	<u>1,216,592</u>	<u>277,187</u>	<u>0</u>	<u>1,503,165</u>
Cash Disbursements:					
Public Safety		1,127,303			1,127,303
Debt Service:					
Redemption of Principal			165,000		165,000
Interest			132,790		132,790
Capital Outlay		55,324		55,838	111,162
		<u>1,182,627</u>	<u>297,790</u>	<u>55,838</u>	<u>1,536,255</u>
Total Disbursements	<u>0</u>	<u>1,182,627</u>	<u>297,790</u>	<u>55,838</u>	<u>1,536,255</u>
Total Receipts Over/(Under) Disbursements	<u>9,386</u>	<u>33,965</u>	<u>(20,603)</u>	<u>(55,838)</u>	<u>(33,090)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In		108,378			108,378
Transfers-Out	(8,378)	(100,000)			(108,378)
Other Uses	(2,847)				(2,847)
	<u>(11,225)</u>	<u>8,378</u>	<u>0</u>	<u>0</u>	<u>(2,847)</u>
Total Other Financing Receipts/(Disbursements)	<u>(11,225)</u>	<u>8,378</u>	<u>0</u>	<u>0</u>	<u>(2,847)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,839)	42,343	(20,603)	(55,838)	(35,937)
Fund Cash Balances, January 1	<u>27,660</u>	<u>608,614</u>	<u>113,870</u>	<u>68,074</u>	<u>818,218</u>
Fund Cash Balances, December 31	<u>\$25,821</u>	<u>\$650,957</u>	<u>\$93,267</u>	<u>\$12,236</u>	<u>\$782,281</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$121,253</u>	<u>\$0</u>	<u>\$924</u>	<u>\$122,177</u>

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

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

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 Mantua-Shalersville Fire District, Portage County, (the District) as a body corporate and politic. A three-member Board of Trustees governs the District. One Board member is appointed by each political subdivision within the District. Each political subdivision within the District appoints one member. Those subdivisions are Mantua Township, Mantua Village, and Shalersville 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. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. This basis 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 adequately disclose material matters the Auditor of State prescribes.

C. Cash and Investments

The accounting basis includes investments as assets. Accordingly, investment purchases are not recorded as disbursements, and investment sales are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The District holds no investments. They maintain a savings account and an interest bearing checking account. Interest earned is recognized and recorded when received.

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 all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from trusts or for capital projects) restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (continued)

2. Special Revenue Funds (Continued)

Fire District Fund – This fund receives most of its monies from a tax levy. This money is specifically used for the maintenance of fire apparatus, appliances, building or sites.

Ambulance and Medical Services Fund – This fund receives most of its monies from a tax levy and charges for ambulance transports. This money is specifically used for the purpose of providing emergency ambulance and medical services.

Capital Equipment Fund - This fund receives taxes to be used for the purchase and maintenance of fire fighting equipment.

3. Debt Service Funds

This fund accumulate's resources to pay bond indebtedness. The District had the following debt service fund:

Building Bond Retirement Fund – This fund has one note which was issued for the purposed of a new fire station.

4. Capital Project Funds

This fund accounts for receipts restricted to acquiring or constructing major capital projects. The District had the following Capital Project Fund:

Building Fund – This fund received the proceeds from the bond issue,

E. Change in Accounting Policy:

The District reclassified its General Fund Activity to the Special Revenue Fund Type in 2002. However as the law states, Ohio Revised Code 5705.10 in part states interest earned should be paid into the General Fund, therefore the District re-established the General Fund to account for all financial resources except those required to be accounted for in another fund.

As a result of this fund type reclassification the General Fund and Special Revenue Fund balance at January 1, 2003 has been restated respectly from zero to \$855 and from \$505,972 to \$651,809.

F. Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually.

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Budgetary Process (Continued)

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. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2004 and 2003 budgetary activity appears in Note 3.

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.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The District maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 follows:

	2004	2003
Total Demand deposits	<u>\$782,281</u>	<u>\$818,218</u>

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the District collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$10,000	\$9,386	(\$614)
Special Revenue	1,870,255	1,324,970	(545,285)
Debt Service	417,535	277,187	(140,348)
Capital Projects	93,217	0	(93,217)
Total	\$2,391,007	\$1,611,543	(\$779,464)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$10,000	\$11,225	(\$1,225)
Special Revenue	1,489,235	1,403,880	85,355
Debt Service	297,790	297,790	0
Capital Projects	70,910	56,762	14,148
Total	\$1,867,935	\$1,769,657	\$98,278

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$20,855	\$36,695	\$15,840
Special Revenue	1,767,413	1,131,789	(635,624)
Debt Service	447,020	326,685	(120,335)
Capital Projects	201,899	4,271	(197,628)
Total	\$2,437,187	\$1,499,440	(\$937,747)

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$20,000	\$9,890	\$10,110
Special Revenue	1,354,615	1,192,201	162,414
Debt Service	326,747	326,748	(1)
Capital Projects	2,167,568	2,084,312	83,256
Total	\$3,868,930	\$3,613,151	\$255,779

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State then pays the District amounts equaling the homestead and rollback deductions. 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.

Tangible personal property tax owners assess that property. The property owners must file a tangible property list to the County by each April 30.

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

5. DEBT

Debt outstanding at December 31, 2004 was as follows:

	Principal	Interest Rate
Fire Station-General Obligation Bonds	\$3,409,992	3.00% to 4.85%

District issued general obligation bonds to finance the construction of a new Fire Station. The bonds were issued on July 3, 2002 in the amount of \$3,699,993 and have semiannual maturities through December 1, 2021. The District's taxing authority collateralizes the Bonds.

**MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

5. DEBT (Continued)

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31:</u>	<u>Fire Station</u>
2005	\$297,640
2006	293,220
2007	298,290
2008	298,290
2009	298,290
2010-2021	<u>3,538,125</u>
Total	<u><u>\$5,023,855</u></u>

6. RETIREMENT SYSTEMS

The District's full-time fire fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, members of OP&F contributed 10 percent of their wages to the OP&F. The District contributed an amount equal to 24 percent of their wages. OPERS member employees contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries.

7. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

The District also provides health insurance and dental and vision coverage to full-time employees through a private carrier.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Mantua-Shalersville Fire District
Portage County
10303 St. Route 44
Mantua, Ohio 44255

To the Board of Trustees:

We have audited the financial statements of the Mantua-Shalersville Fire District, Portage County, (the District) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated October 31, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the District uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the District because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider 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, providing an opinion 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 31, 2005

MANTUA-SHALERSVILLE FIRE DISTRICT
PORTAGE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2004 AND 2003

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-001	ORC 5705.41(B) Restrictions on the Appropriation and Expenditure of Money	YES	



**Auditor of State
Betty Montgomery**

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800-282-0370

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MANTUA-SHALERSVILLE FIRE DISTRICT

PORTAGE 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 20, 2005**