



**Auditor of State
Betty Montgomery**

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street – Suite 20-213
Dayton, Ohio 45402

To the Board of Directors:

We have audited the accompanying financial statements of the Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance), as of and for the years ended September 30, 2004 and 2003, as listed in the table of contents. These financial statements are the responsibility of the Alliance'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 *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Alliance prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Miami Valley Fire/EMS Alliance, Montgomery County, as of September 30, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As described in Note 6, the Alliance changed its fiscal year-end to September 30 effective in 2003.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2005, on our consideration of the Alliance's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and you should read it in conjunction with this report in assessing the results of our audit.

The accompanying federal awards expenditures schedules are presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and are not a required part of the financial statements. We subjected this information to the auditing procedures applied in the audit of the financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

Betty Montgomery
Auditor of State

January 28, 2005

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Intergovernmental	\$20,000	\$1,688,414		\$1,708,414
Charges for Services	134,094			134,094
Earnings on Investments	827	590	\$21	1,438
Other Revenue	2,000	13,560	17,928	33,488
	<u>156,921</u>	<u>1,702,564</u>	<u>17,949</u>	<u>1,877,434</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	176,515	1,756,351	16,425	1,949,291
	<u>176,515</u>	<u>1,756,351</u>	<u>16,425</u>	<u>1,949,291</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(19,594)</u>	<u>(53,787)</u>	<u>1,524</u>	<u>(71,857)</u>
Fund Cash Balances, October 1	<u>240,377</u>	<u>281,173</u>	<u>6,944</u>	<u>528,494</u>
Fund Cash Balances, September 30	<u>\$220,783</u>	<u>\$227,386</u>	<u>\$8,468</u>	<u>\$456,637</u>

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

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2003**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Fiduciary Funds</u>	
Cash Receipts:				
Intergovernmental	\$20,000	\$300,249		\$320,249
Charges for Services	144,761			144,761
Earnings on Investments	1,707	1,738	\$30	3,475
Other Revenue	118	12,100	6,528	18,746
	<u>166,586</u>	<u>314,087</u>	<u>6,558</u>	<u>487,231</u>
Cash Disbursements:				
Current:				
General Government	75,927	471,459	6,156	553,542
	<u>75,927</u>	<u>471,459</u>	<u>6,156</u>	<u>553,542</u>
Total Receipts Over/(Under) Disbursements	<u>90,659</u>	<u>(157,372)</u>	<u>402</u>	<u>(66,311)</u>
Fund Cash Balances, January 1	<u>149,718</u>	<u>438,545</u>	<u>6,542</u>	<u>594,805</u>
Fund Cash Balances, September 30	<u><u>\$240.377</u></u>	<u><u>\$281.173</u></u>	<u><u>\$6.944</u></u>	<u><u>\$528.494</u></u>

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

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
FOR PERIODS ENDED SEPTEMBER 30, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance) has been established as a Regional Council of Governments pursuant to the constitution and laws of Ohio, including, but not limited to Ohio Revised Code Chapter 167. The purpose of the Board hereby established is to foster cooperation among the political subdivisions through the establishment of an organization which will promote programs and recommend matters which will result in more efficient methods of delivering fire and emergency medical services in the region. By-Laws were adopted on February 8, 1995. Ultimate authority of the Alliance shall be vested in a Fire/EMS Alliance Board. The Board consists of a representative from each political subdivision that has paid the "per capita" fee assessed against it or has contractually paid the "per capita" fee assessed against another political subdivision from which it receives Fire/EMS services. Each political subdivision may have one delegate and one alternate to the Board who shall be appointed by the legislative authority of said political subdivision.

The Alliance also assumed the duties as fiscal administrator for Ohio Task Force.1

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Alliance had the following significant Special Revenue Funds: Ohio Task Force One and Greater Montgomery County Rescue Strike Team.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
FOR PERIODS ENDED SEPTEMBER 30, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Alliance is acting in an agency capacity. The Alliance had the following significant Fiduciary Funds: Miami Valley Fire/EMS Corporation.

E. Budgetary Process

Ohio Revised Code Chapter 167 does not address the budgetary process of Regional Council of Governments but allows the government to adopt by-laws that may address budgetary matters. The Alliance's by-laws require that the Alliance Board must adopt an Annual Budget. This budget is to be prepared by the Executive Director for the fiscal year beginning in the next October 1 and submitted to the Alliance Board two weeks prior to the last quarterly meeting for approval.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Alliance's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2004	2003
Demand deposits	\$353,509	\$426,108
Petty Cash	11	96
Certificates of deposit	103,117	102,290
Total deposits and investments	\$456,637	\$528,494

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Alliance, or (3) collateralized by the financial institution's public entity deposit pool.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO FINANCIAL STATEMENTS
FOR PERIODS ENDED SEPTEMBER 30, 2004 AND 2003
(Continued)**

3. RETIREMENT SYSTEMS

The Alliance's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. PERS member employees contributed 8.5% of their gross salaries. The Alliance contributed an amount equal to 13.55% of participants' gross salaries. The Alliance has paid all contributions required through September 30, 2004.

4. RISK MANAGEMENT

Commercial Insurance

The Alliance has obtained commercial insurance for the following risks:

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

5. DAYTON REGIONAL HAZARDOUS MATERIALS RESPONSE TEAM

As of January 1, 2003, the Miami Valley Fire/EMS Alliance became the fiscal agent for the Dayton Regional Hazardous Materials Response Team. Transactions for the Dayton Regional Hazardous Material Response Team are not included in the attached financial statements. A separate report is available.

6. CHANGE IN FISCAL YEAR END

The Alliance changed its fiscal year-end to September 30 effective in 2003 to coincide with its grant programs. The fiscal year-end had previously been December 31.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Federal Award Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOMELAND SECURITY			
National Urban Search and Rescue		97.025	
FEMA 03	EMW-2001-CA-0296		\$787,912
Weapons of Mass Destruction	EMW-2003-CA-0040		476,425
Columbia Space Shuttle Modification 003	EMW-2001-CA-0363		649
Hurricane Isabel Modification 005	EMW-2001-CA-0363		102,040
Hurricane Ivan Modification 009	EMW-2001-CA-0363		1,163
			<hr/>
Total U.S. Department Of Homeland Security			<u><u>\$1,368,189</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Federal Award Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOMELAND SECURITY			
National Urban Search and Rescue		97.025	
World Trade Center Recovery	2001-06-1391-DR-9024		\$14,237
FEMA 01	EMW-2001-CA-0136		70,101
Weapons of Mass Destruction	EMW-2003-CA-0040		263,579
Columbia Space Shuttle Modification 003	EMW-2001-CA-0363		21,589
Hurricane Isabel Modification 005	EMW-2001-CA-0363		134
			<hr/>
Total U.S. Department Of Homeland Security			<u><u>\$369,640</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE PERIODS ENDED SEPTEMBER 30, 2004 and 2003**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the Alliance's federal awards programs. This schedule has been prepared on the cash basis of accounting.

NOTE B - U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the Alliance previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed. A comparison of the former Federal agencies and CFDA numbers the Alliance reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

<u>Previous Federal Agency</u>	<u>CFDA No. used In 2002</u>	<u>Homeland Security CFDA No. used for 2003</u>
Federal Emergency Management Agency	83.526	97.025



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street – Suite 20-231
Dayton, Ohio 45402

We have audited the financial statements of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance), as of and for the periods ended September 30, 2003 and 2004, and have issued our report thereon dated January 28, 2005, wherein we noted that the Alliance had changed its fiscal year-end. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Alliance's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, 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 such an opinion. The results of our tests disclosed no instances of noncompliance we must report under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Alliance's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management in a separate letter dated January 28, 2005.

Miami Valley Fire/EMS Alliance
Montgomery County
Independent Accountants' Report on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and the federal awarding agency, and is not intended to be and should not be used by anyone other than these specified parties.

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Betty Montgomery
Auditor of State

January 28, 2005



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Miami Valley Fire/EMS Alliance
Montgomery County
444 West Third Street – Suite 20-213
Dayton, Ohio 45402

Compliance

We have audited the compliance of Miami Valley Fire/EMS Alliance, Montgomery County, (the Alliance), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the periods ended September 30, 2004 and 2003. The alliance's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Alliance's management. Our responsibility is to express an opinion on the Alliance's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about Alliance's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Alliance's compliance with those requirements.

In our opinion, the Alliance complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the periods ended September 30, 2004 and 2003. We noted an instance of noncompliance that does not require inclusion in this report that we have reported to management of the Alliance in a separate report dated January 28, 2005.

Internal Control Over Compliance

The management of the Alliance is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Alliance's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, Board of Directors, and the federal awarding agency, and is not intended to be and should not be used by 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

January 28, 2005

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE PERIODS ENDED SEPTEMBER 30, 2004 AND 2003**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	None
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	None
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	None
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	None
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	None
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	None
(d)(1)(vii)	Major Programs (list):	National Urban Search and Rescue CFDA #97.025
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**MIAMI VALLEY FIRE/EMS ALLIANCE
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
FOR THE PERIODS ENDED SEPTEMBER 30, 2004 AND 2003**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2002-001	44 CFR 13.41 Failure to file financial and performance reports with grantor (FEMA).	Yes	
2002-002	\$64,965 questioned costs for backfill expenditures. (salary for replacement employee who is replacing a deployed task force member)	No Action Taken	No attempt has been made by FEMA to collect these questioned costs. FEMA now provides spreadsheets which correctly compute backfill expenditures.



**Auditor of State
Betty Montgomery**

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MIAMI VALLEY FIRE/EMS ALLIANCE

MONTGOMERY 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
MARCH 10, 2005**