



Mary Taylor, CPA
Auditor of State

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

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Mary Taylor, CPA
Auditor of State

JSP Fire District
Champaign County
P.O. Box 648
St. Paris, Ohio 43072

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 an 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 adverse 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

June 30, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

JSP Fire District
Champaign County
P.O. Box 648
St. Paris, Ohio 43072

To the Board of Trustees:

We have audited the accompanying financial statements of the JSP Fire District, Champaign County, (the District) as of and for the years ended December 31, 2009 and 2008. 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. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require fire districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. 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 years ended December 31, 2009 and 2008 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, 2009 and 2008 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of JSP Fire District, Champaign County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 June 30, 2010, 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.

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

Mary Taylor, CPA
Auditor of State

June 30, 2010

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>All Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Permanent</u>	
Cash Receipts:				
Property and Other Local Taxes	\$118,623			\$118,623
Charges for Services	212,536			212,536
Intergovernmental	69,659			69,659
Earnings on Investments	2,236		\$2,015	4,251
Miscellaneous	15,283			15,283
Total Cash Receipts	<u>418,337</u>		<u>2,015</u>	<u>420,352</u>
Cash Disbursements:				
Current Disbursements:				
General Government	97,140			97,140
Salaries	101,393			101,393
Materials and Supplies	67,032		24,644	91,676
Capital Outlay	151,184	\$1,318,492		1,469,676
Debt Service:				
Redemption of Principal	232,002			232,002
Interest and Other Fiscal Charges	16,626			16,626
Total Cash Disbursements	<u>665,377</u>	<u>1,318,492</u>	<u>24,644</u>	<u>2,008,513</u>
Total Receipts Over/(Under) Disbursements	(247,040)	(1,318,492)	(22,629)	(1,588,161)
Other Financing Receipts:				
Other Debt Proceeds		<u>1,318,492</u>		<u>1,318,492</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(247,040)		(22,629)	(269,669)
Fund Cash Balances, January 1	<u>607,029</u>		<u>136,648</u>	<u>743,677</u>
Fund Cash Balances, December 31	<u>\$359,989</u>	<u>\$0</u>	<u>\$114,019</u>	<u>\$474,008</u>

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

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	All Fund Types			Totals (Memorandum Only)
	General	Capital Projects	Permanent	
Cash Receipts:				
Property and Other Local Taxes	\$126,667			\$126,667
Charges for Services	104,497			104,497
Intergovernmental	57,914			57,914
Earnings on Investments	7,729		\$2,542	10,271
Donations	81,167		72,706	153,873
Miscellaneous	13,256			13,256
Total Cash Receipts	391,230		75,248	466,478
Cash Disbursements:				
Current Disbursements:				
General Government	72,613			72,613
Salaries	73,241			73,241
Materials and Supplies	35,431			35,431
Equipment	40,154			40,154
Capital Outlay	286,743	\$205,000		491,743
Debt Service:				
Redemption of Principal	18,628			18,628
Interest and Other Fiscal Charges	4,344			4,344
Total Cash Disbursements	531,154	205,000		736,154
Total Receipts Over/(Under) Disbursements	(139,924)	(205,000)	75,248	(269,676)
Other Financing Receipts:				
Other Debt Proceeds		205,000		205,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	(139,924)		75,248	(64,676)
Fund Cash Balances, January 1	746,953		61,400	808,353
Fund Cash Balances, December 31	\$607,029	\$0	\$136,648	\$743,677

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

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 JSP Fire District, Champaign County, (the District) as a body corporate and politic. The District is directed by an appointed five member Board of Trustees. One represents the Village of St. Paris; one represents Johnson Township and three members are at-large. The District provides fire protection, rescue services, and EMS services within the District and by contract to areas outside the District.

In August of 2008 the District received by donation the assets of the defunct Johnson-St. Paris EMS. The assets included bank accounts, certificates of deposit, and equipment. The value of the bank accounts and certificates of deposit were recorded as donations on the financial statements of 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. Cash 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.

Certificates of deposit and repurchase agreements are valued at cost.

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

2. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The District had the following capital project fund:

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Building Fund – This fund accounts for loan proceeds used for the construction of the new fire/ems building.

3. Permanent Fund

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the District's programs. The District had the following permanent fund:

Barger Fund – this Fund receives interest income from the donated principal. The income is to be used for the general purposes of 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. The County Budget Commission must also approve the annual appropriation measure. 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 also 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 canceled, and re-appropriated in the subsequent year.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

	2009	2008
Demand deposits	\$353,050	\$ 42,941
Certificates of deposit	120,958	132,651
Total deposits	474,008	175,592
Repurchase agreement		568,085
Total deposits and investments	\$474,008	\$743,677

A. Deposits

Deposits are insured by the Federal Depository Insurance Corporation and/or collateralized by securities specifically pledged by the financial institution to the District.

B. Investments

During 2008, the District's financial institution transferred securities to the District's agent to collateralize repurchase agreements. The securities were not in the District's name.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$604,300	\$ 418,337	(\$ 185,963)
Capital Projects		1,318,492	1,318,492
Permanent	2,000	2,015	15
Total	\$606,300	\$1,738,844	\$1,132,544

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$707,100	\$ 665,377	\$ 41,723
Capital Projects		1,318,492	(1,318,492)
Permanent	25,000	24,644	356
Total	\$732,100	\$2,008,513	(\$1,276,413)

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$308,950	\$391,230	(\$ 82,280)
Capital Projects		205,000	205,000
Permanent	2,500	75,248	(72,748)
Total	\$311,450	\$671,478	(\$360,028)

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$673,800	\$531,154	\$142,646
Capital Projects		205,000	(205,000)
Permanent	8,400		8,400
Total	\$682,200	\$736,154	(\$ 53,954)

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

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.

Public utilities are also taxed on personal and real property located within the District.

Tangible personal property tax is assessed by the property owners, who must file a list of such property 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, 2009 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Loan	\$1,318,492	4%
Total	<u>\$1,318,492</u>	

On June 26, 2009, the District entered into a loan in the amount of \$2,000,000 for the construction of a new fire/ems building. As of December 31, 2009, the District had only drawn down \$1,318,492 of the loan. The terms of repayment for the debt is on demand, if no demand is made then 27 quarterly payments of \$28,725 beginning September 26, 2009 and one balloon payment of \$1,748,851.96 on June 26, 2016.

On February 4, 2008, the District borrowed \$205,000 to finance the purchase of land for the new fire/ems building. The debt was paid in full on March 18, 2009.

6. RETIREMENT SYSTEM

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 the plans benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

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.

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Mary Taylor, CPA

Auditor of State

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

JSP Fire District
Champaign County
P.O. Box 648
St. Paris, Ohio 43072

To the Board of Trustees:

We have audited the financial statements of the JSP Fire District, Champaign County, (the District) as of and for the year ended December 31, 2009 and 2008 and have issued our report thereon dated June 30, 2010, 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 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 as a basis for designing our audit procedures for expressing our opinion on the financial statements, but for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

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

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 deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying schedule of findings to be a material weakness.

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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 30, 2010.

We intend this report solely for the information and uses of the management and Board of Trustees. We intend it for no one other than these specified parties.

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Mary Taylor, CPA
Auditor of State

June 30, 2010

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

Material Weakness

Accuracy and Completeness of Financial Activity and Balances

The District should have procedures in place to help assure the accurate and complete recording of financial activity and balances in the accounting records and financial statements to assist in the effective management and reporting of financial resources.

In 2009, the District had the following recording errors in the accounting records and/or financial statements:

- The General Fund reported the balance of a certificate of deposit, in the amount of \$12,519, twice which overstated miscellaneous revenue;
- The General Fund reported intergovernmental revenue, in the amount of \$54,424, as tax revenue;
- The Permanent Fund balance at December 31, 2009 was understated by \$110,039 as a result of not reporting the balance of the certificates of deposit;
- The Capital Projects Fund did not report \$1,318,492 of debt proceeds and the related capital outlay.

In 2008, the District had the following recording errors in the accounting records and/or financial statements:

- The beginning General Fund balance was understated by \$20,187 from the balance reported in the prior audit report at December 31, 2007;
- The General Fund reported \$20,000 for Equip/New Truck instead of Capital Outlay as recorded in the subsidiary ledger;
- The General Fund reported the balance of a certificate of deposit, in the amount of \$2,634, which was part of the donated assets from the Johnson-St. Paris EMS, as interest receipts instead of donations;
- The General Fund reported the balance of a checking account, in the amount of \$61,807, which was part of the donated assets from the Johnson-St. Paris EMS, as charges for services instead of donations;
- The General Fund did not account of the balance of certificates of deposit, in the amount of \$16,726, in the accounting records and financial statements;
- General Fund interest revenue was understated by \$1,078
- The General Fund reported principal and interest payments, in the amount of \$18,628 and \$4,344, respectively, as capital outlay;
- The General Fund reported the closing of a bank account, in the amount of \$20,297, as miscellaneous revenue;
- The Permanent Fund balance was understated by \$110,039 at December 31, 2008 as a result of not reporting the balance of the certificates of deposit;
- The Permanent Fund improperly recorded assets donated from the Johnson-St. Paris EMS, in the amount of \$17,706, as interest revenue instead of donations;
- The Permanent Fund did not report \$55,000 of donations received from the Johnson-St. Paris EMS;
- The Capital Projects Fund did not report \$205,000 of debt proceeds and the related capital outlay disbursement.

**FINDING NUMBER 2009-001
(Continued)**

The failure to maintain accounting records and to prepare financial statements that present accurate and complete financial information and balances may impact a users' understanding of the financial operations, may inhibit the ability of management and the governing body to make sound financial decisions, may impact the District's ability to comply with budgetary laws, and may result in the material misstatement of the financial statements. The accompanying financial statements and accounting records have been adjusted to correctly reflect this financial activity.

The Fiscal Officer should utilize governmental accounting resources such as those provided on the Auditor of State website when preparing accounting records and annual financial statements. The District's Fiscal Officer and Board of Trustees should also perform a periodic review of the financial records to help identify and correct recording errors.

FINDING NUMBER 2009-002

Noncompliance Citation

Ohio Rev. Code Section 5705.36(A)(2) allows all subdivisions to request increased amended certificates of estimated resources upon determination by the fiscal officer that revenue to be collected will be greater than the amount in the official certificate of estimated resources. **Ohio Rev. Code Section 5705.36(A)(3)** requires obtaining an increased amended certificate from the budget commission if the legislative authority intends to appropriate and expend excess revenue. **Ohio Rev. Code Section 5705.40** allows an entity to amend or supplement appropriations.

In 2009 and 2008, the District failed to amend the certificate of estimated resources and the appropriations resolution for debt proceeds and the related capital outlay disbursements related to the purchase of land and the building project, in the amount of \$1,318,492 and \$205,000, respectively.

The District should amend the applicable budgetary documents when obtaining debt proceeds and the related disbursements.

OFFICIALS' RESPONSE: We did not receive a response from Officials to the findings reported above.

**JSP FIRE DISTRICT
CHAMPAIGN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 and 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Ohio Rev. Code Section 135.14- Supporting documentation was not maintained for the repurchase agreement	No	Finding no longer applicable since the District did not invest in repurchase agreements.



Mary Taylor, CPA
Auditor of State

JSP FIRE DISTRICT

CHAMPAIGN 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 5, 2010**