



Mary Taylor, CPA
Auditor of State

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Ottawa-Sandusky-Seneca Joint Solid Waste Management District
Sandusky County
1875 East State Street
Fremont, Ohio 43420-2534

To the Board of Directors:

We have audited the accompanying basic financial statements of the Ottawa-Sandusky-Seneca Joint Solid Waste Management District, Sandusky County, Ohio (the District), as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions 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 opinions.

As discussed in Note 1, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash financial position of the Ottawa-Sandusky-Seneca Joint Solid Waste Management District, Sandusky County, Ohio, as of December 31, 2009, and the changes in cash financial position and its cash flows for the year then ended in conformity with the basis of accounting Note 1 describes.

Ottawa-Sandusky-Seneca Joint Solid Waste Management District
Sandusky County
Independent Accountants' Report
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In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 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.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.



Mary Taylor, CPA
Auditor of State

June 2, 2010

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED**

The discussion and analysis of the Ottawa Sandusky-Seneca Joint Solid Waste Management District, (the "District") financial performance provides an overall review of the District's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the Notes to the Financial Statements and the basic financial statements to enhance their understanding of the District's financial performance.

Financial Highlights

Key financial highlights for 2009 are as follows:

In 2009 the District's other income revenues increased due to a rise in tonnages from Sunny Farms Landfill in the last few months of the year. Penalty payments were also received from an earlier 2008 settlement. .

The major expenses for 2009 included improvements at the CCC Camp recycling center including switching electrical service and fixing the ramp into the center. There were also expenses for trailer repairs and overhauls. We also purchased a lift gate for one of the recycling trucks. There was a decrease in Plan Implementation due to a large increase in 2008 for the construction of the District's new office. The construction was completed in 2008.

Using this Annual Financial Report.

The annual report consists of three parts, the Management's Discussion and Analysis, the Financial Statements and the Notes to the Financial Statements. The Financial Statements include a Statement of Net Assets, a Statement of Receipts, Disbursements and Changes in Net Assets and a Statement of Cash Flow.

The following schedule provides a summary of the District's Statement of Net Assets for the years ended December 31, 2009 and 2008:

Net Assets		
	2009	2008
Assets		
Total Assets	<u>\$2,965,939</u>	<u>\$2,768,814</u>
 Net Assets		
Total Net Assets	<u>\$2,965,939</u>	<u>\$2,768,814</u>

Net assets increased by \$197,125. There was an increase in revenue from Sunny Farms landfill since it was open for all of calendar year 2009.

Statement of Receipts, Disbursements and Changes in Net Assets

The Statement of Receipts, Disbursements and Changes in Net Assets report operating activities for the calendar years ended December 31, 2009.

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED
(Continued)**

The following schedule provides a summary of the District's Statement of Receipts, Disbursements, and Changes in Net Assets for the calendar years ended December 31, 2009 and 2008:

	Change In Net Assets	
	2009	2008
Receipts		
Charges for Services	1,486,983	\$1,604,480
Interest Income	67,424	127,801
Other	<u>82,747</u>	<u>31,422</u>
Total receipts	\$1,637,154	\$1,763,703
Disbursements		
Personal Services	\$279,474	\$278,934
Fringe Benefits	90,468	87,364
Plan Implementation	213,121	573,442
Material and Supplies	81,374	31,608
Contract Services	625,917	172,048
Equipment	71,310	52,352
Travel	8,952	10,340
Other	<u>69,413</u>	<u>73,766</u>
Total Disbursement	\$1,440,029	\$1,279,854
Change in Net Assets	<u>\$197,125</u>	<u>\$483,849</u>

Contacting the District's Financial Management

This financial report is designed to provide our citizen's, taxpayers, and investors and creditors with a general overview of the District's cash basis finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. William L. Farrell, County Auditor at Sandusky County, 100 North Park Avenue, Suite 228, Fremont, Ohio 43420-2534.

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

*Statement of Net Assets - Cash Basis
December 31, 2009*

	<u>Enterprise Fund</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$2,965,939</u>
Net Assets	
Unrestricted	<u>\$2,965,939</u>

See accompanying notes to the basic financial statements

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

*Statement of Cash Receipts,
Disbursements and Changes in Fund Net Assets - Cash Basis
Proprietary Fund
For the Year Ended December 31, 2009*

	<u>Enterprise Fund</u>
Operating Receipts	
Charges for Services	<u>\$1,486,983</u>
Operating Disbursements	
Personal Services	279,474
Fringe Benefits	90,468
Plan Implementation	213,121
Materials and Supplies	81,374
Contractual Services	625,917
Travel	8,952
Equipment	71,310
Other	<u>69,413</u>
<i>Total Operating Disbursements</i>	<u>1,440,029</u>
<i>Operating Income</i>	<u>46,954</u>
Non-Operating Receipts	
Interest	67,424
Reimbursements and Rebates	<u>82,747</u>
<i>Total Non-Operating Receipts</i>	<u>150,171</u>
<i>Change in Net Assets</i>	197,125
<i>Net Assets Beginning of Year</i>	<u>2,768,814</u>
<i>Net Assets End of Year</i>	<u>\$2,965,939</u>

See accompanying notes to the basic financial statements

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

*Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2009*

	<u>Enterprise Fund</u>
Increase in Cash and Cash Equivalents	
Cash Flows from Operating Activities	
Cash Received from Customers	\$1,486,983
Cash Payments to Employees for Services	(279,474)
Cash Payments for Employee Benefits	(90,468)
Cash Payments for Goods and Services	(1,000,674)
Other Cash Payments	<u>(69,413)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>46,954</u>
Cash Flows from Noncapital Financing Activities	
Reimbursements and Rebates	<u>82,747</u>
Cash Flows from Investing Activities	
Interest on Investments	<u>67,424</u>
<i>Net Increase in Cash and Cash Equivalents</i>	<u>197,125</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,768,814</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,965,939</u>

See accompanying notes to the basic financial statements

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 – REPORTING ENTITY

The Ottawa-Sandusky-Seneca Joint Solid Waste Management District, Sandusky County, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a nine-member Board of Directors comprised of the three County Commissioners of Ottawa, Sandusky, and Seneca Counties. The Sandusky County Auditor is the fiscal agent. The District provides solid waste disposal, recycling opportunities, and other waste management services to these counties.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 2.B, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. The District does not apply FASB statements issued after November 30, 1989, to its business-type activities and to its enterprise funds. Following are the more significant of the District's accounting policies.

A. Basis of Presentation

The District's basic financial statements consist of a statement of net assets, a statement of receipts, disbursements, and changes in net assets, and a statement of cash flows. Enterprise fund reporting focuses on the determination of the change in net assets, financial position, and cash flows.

B. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivables and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

C. Cash and Investments

The District's cash is held and invested by the Sandusky County Treasurer, who acts as custodian for District monies. The District's assets are held in the County Treasurer's cash and investment pool, and are valued at the Treasurer's reported carrying amount.

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process

The District is not required to follow all of the budgetary provisions set forth in Ohio Revised Code 5705; however, the District voluntarily follows the requirements.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control, and appropriations may not exceed estimated resources. The Board approves appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and amendments thereto. Unencumbered appropriation 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.

3. Encumbrances

The District is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation. At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be re-appropriated.

E. Inventory and Prepaid Items

The District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

F. Capital Assets

Acquisitions of capital assets are recorded as 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 or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's cash basis of accounting.

H. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Note 4 and 5, the employer contribution include portions for pension benefits and for postretirement health care benefits.

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District had no restricted net assets.

NOTE 3 - DEPOSITS AND INVESTMENTS

The Sandusky County Treasurer maintains a cash pool used by all funds, including those of the District. The Ohio Revised Code prescribes allowable deposits and investments. The District's carrying amount of cash on deposit with the County at December 31, 2009, was \$2,965,939. The Sandusky County Treasurer, as fiscal agent for the District, is responsible for maintaining adequate depository collateral for all funds in the County's pooled and deposited accounts.

NOTE 4 - DEFINED BENEFIT PENSION PLAN

Ohio Public Employees Retirement System

The District participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

For the year ended December 31, 2009, members were required to contribute 10 percent of their annual covered salaries. The District's contribution rate for pension benefits for 2009 was 14 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

The District's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 were \$39,229, \$39,195, and \$33,126 respectively. The full amount has been contributed for 2009, 2008, and 2007.

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 5 - POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2009 employer contribution rate was 14 percent of covered payroll. The portion of employer contributions allocated to health care was 7 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS' latest actuarial review performed as of December 31, 2008, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care costs were assumed to increase between .50 and 3.00 percent annually for the next 6 years. In subsequent years (7 and beyond) were assumed to increase at 4 percent.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 357,584. The number of active contributing participants for both plans used in the December 31, 2009, actuarial valuation was 356,388. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2008, were \$10.7 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.6 billion and \$18.9 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008, which will allow additional funds to be allocated to the health care plan.

**OTTAWA-SANDUSKY-SENECA JOINT SOLID WASTE MANAGEMENT DISTRICT
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 6 - PUBLIC ENTITY RISK POOLS

A. - County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORS) is a jointly governed organization among sixty counties in Ohio. CORS was formed as an Ohio not-for-profit corporation for the purpose of establishing the CORS Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORS.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORS are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board of Trustees. No county may have more than one representative on the Board of Trustees at any time. Each member county's control over the budgeting and financing of CORS is limited to its voting authority and any representation it may have on the Board of Trustees.

B. - County Commissioners Association of Ohio Service Corporation

The District participates in a group rating plan for workers' compensation as established under Section 4123.39 of the Ohio Revised Code. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participants. The group executive committee consists of nine members. Two members are the president and treasurer of CCAOSC: the remaining seven members are representatives of the participants. These seven members are elected for the ensuing year by the participants at a meeting held in December of each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a county commissioner.



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

Ottawa-Sandusky-Seneca Joint Solid Waste Management District
Sandusky County
1875 East State Street
Fremont, Ohio 43420-2534

To the Board of Directors:

We have audited the basic financial statements of the Ottawa-Sandusky-Seneca Joint Solid Waste Management District, Sandusky County, (the District) as of and for the year ended December 31, 2009, and have issued our report thereon dated June 2, 2010 wherein we noted the District uses a comprehensive accounting basis other than generally accepted accounting principles. 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 the purpose of expressing our opinion on the financial statements, but not 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.

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 combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Ottawa-Sandusky-Seneca Joint Solid Waste Management District
Sandusky County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
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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 management, the audit committee, the Board of Directors, and others within the District. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 2, 2010



Mary Taylor, CPA

Auditor of State

**OTTAWA-SANDUSKY-SENECA JOINT SOLID
WASTE MANAGEMENT DISTRICT**

SANDUSKY 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.

A handwritten signature in cursive script that reads "Susan Babbitt".

CLERK OF THE BUREAU

**CERTIFIED
JUNE 17, 2010**