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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Appleseed Joint Ambulance District
Hancock County
516 North Main Street, PO Box 678
Arlington, Ohio 45814-0678

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Appleseed Joint Ambulance District, Hancock County, Hancock County, Ohio (the District), agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2010 and 2009, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the 2009 Annual Statement to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 fund cash balances reported in the 2010 and 2009 Annual Statements. The amounts agreed.
4. We confirmed the December 31, 2010 bank account balances with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2010 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2010 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates written to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.

6. We tested investments held at December 31, 2010 and December 31, 2009 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code, Sections 135.13, 135.14 or 135.144. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code, Section 135.13 or 135.14. We noted no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2010 and one from 2009.
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Receipts Ledger. The amounts agreed.
 - b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code, Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We scanned the Receipts Ledger to determine whether it included the proper number of tax receipts for 2010 and 2009:
 - a. Two personal property tax receipts
 - b. Two real estate tax receipts

We noted the Receipts Ledger included the proper number of tax settlement receipts for each year.

3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2010 and all from 2009.
 - a. We compared the amount from the DTL to the amount recorded in the Receipts Ledger. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper account code. One grant receipt during 2010 in the amount of \$3,500 due to Intergovernmental Revenue was posted to Other Revenue. This error does not affect the Financial Statements by fund and does not require correction by the District.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Charges for Services

1. We read the Accounts Receivable Listings.
 - a. We noted this report does not maintain subtotals or total of accounts receivable as of December 31, 2010 and 2009, respectively. We recommend the report be modified to include subtotals and totals.

- b. Of the receivables reported in the preceding step, amounts more than 90 days delinquent were not identifiable. We recommend the accounts receivable listing include the amount of time the account has gone unpaid.
2. We read the Accounts Receivable Listing.
 - a. We noted this report does not list non-cash receipts adjustments for the years ended December 31, 2010 and 2009, respectively. We recommend the report be modified to include a record of non-cash adjustments.
 3. We haphazardly selected five run sheets, and agreed the patient name and service date to the related amounts billed, and the amount debited to accounts receivable, from the year ended December 31, 2010; and five from the year ended December 31, 2009. Per the table below, we noted no exceptions.

2010

	Amount Billed per the Billing / Run Report, 2010	Amount Debited to Accounts Receivable
1.	\$320.00	\$320.00
2.	300.00	300.00
3.	310.00	310.00
4.	380.00	380.00
5.	350.00	350.00

2009

	Amount Billed per the Billing / Run Report, 2009	Amount Debited to Accounts Receivable
1.	\$422.50	\$422.50
2.	320.00	320.00
3.	390.00	390.00
4.	400.00	400.00
5.	405.00	405.00

We also agreed the amounts billed above to the rates in force as of the service date. We noted no exceptions.

4. We haphazardly selected five receipts recorded in the cash receipts records from the year ended December 31, 2010 and five from the year ended December 31, 2009. We compared the receipt to the amount credited in the bank statement. We also compared the date the payment was recorded in the cash receipts records to the date deposited per the bank statement. Per the table below, the amounts agreed except: receipts numbers 1 and 3 below from 2010, were partial payments collected by the District. All amounts were timely deposited.

2010

	Amount Recorded in Cash Receipts Records, 2010	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$256.10	\$256.10	\$256.10	9/28/10	9/28/10
2.	300.00	300.00	300.00	9/28/10	9/28/10
3.	232.50	232.50	232.50	10/27/10	10/27/10
4.	380.00	380.00	380.00	10/27/10	10/27/10
5.	350.00	350.00	350.00	10/27/10	10/27/10

2009

	Amount Recorded in Cash Receipts Records, 2009	Amount Credited to Accounts Receivable	Amount Deposited per Bank Statement	Date Recorded in Cash Receipts Records	Date Deposited per Bank Statement
1.	\$422.50	\$422.50	\$422.50	9/28/09	9/28/09
2.	320.00	320.00	320.00	11/6/09	11/6/09
3.	390.00	390.00	390.00	11/6/09	11/6/09
4.	400.00	400.00	400.00	12/23/09	12/23/09
5.	405.00	405.00	405.00	7/6/09	7/6/09

Debt

1. The prior audit report disclosed no debt outstanding as of December 31, 2008.
2. We inquired of management, and scanned the Receipt Journal and Appropriations Leger for evidence of debt issued during 2010 or 2009 or debt payment activity during 2010 or 2009. We noted no new debt issuances, nor any debt payment activity during 2010 or 2009.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the Employee Pay Sheet and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Pay Sheet to supporting documentation (to approved rate or salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the Employee Pay Sheet. We found no exceptions.
 - c. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the minute record. We also determined whether the payment was posted to the proper year. Payment was in proper year however EMT wages are posted to the equipment account code.

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2010. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2011	December 28, 2010	\$1,062.44	\$1,062.44
OPERS retirement	January 30, 2011	December 28, 2010	117.00	117.00

Non-Payroll Cash Disbursements

1. From the Appropriation Ledger, we re-footed checks recorded as General Fund disbursements for *supplies – administrative*, for 2010. We found no exceptions.
2. We haphazardly selected ten disbursements from the Cash Journal for the year ended December 31, 2010 and ten from the year ended December 31, 2009 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Cash Journal and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code, Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total amounts from the Amended Certificate of the Total Amount From All Sources Available For Expenditures and Balances, required by Ohio Rev. Code, Section 5705.36(A)(1), to the amounts recorded in the Receipts Journal for the years ended December 31, 2010 and 2009. The Receipts Journal recorded budgeted (i.e. certified) resources of \$0 for 2010 and 2009. However, the final *Amended Official Certificate of Estimated Resources* reflected \$102,506 and \$96,951 respectively. The fiscal officer should record estimated revenues in the Receipts Journal and periodically compare amounts recorded in the Receipts Journal to amounts on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Trustees may be using inaccurate information for budgeting and monitoring purposes.
2. We scanned the appropriation measures adopted for 2010 and 2009 to determine whether, the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code, Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code, Sections 5705.38 and 5705.40, to the amounts recorded in the Appropriation Ledger for 2010 and 2009. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Ledger.

4. Ohio Rev. Code, Section 5705.39, prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the years ended December 31, 2010 and 2009. We noted no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code, Section 5705.41(B), prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2010 and 2009 as recorded in the Appropriation Ledger. We noted no funds for which expenditures exceeded appropriations.
6. Ohio Rev. Code, Section 5705.09, requires establishing separate funds to segregate externally-restricted resources. We scanned the Receipts Journal for evidence of new restricted receipts requiring a new fund during December 31, 2010 and 2009. We also inquired of management regarding whether the District received new restricted receipts. We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 5705.09 would require the District to establish a new fund.
7. We inquired of management and scanned the Appropriation Ledger to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code, Section 5705.13. We noted the District did not establish these reserves.

Officials' Response:

We did not receive a response from Officials to the exceptions reported above.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

September 13, 2011



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APPLESEED JOINT AMBULANCE DISTRICT

HANCOCK 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
SEPTEMBER 29, 2011**