



Dave Yost • Auditor of State



**MANTUA-SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

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# Dave Yost • Auditor of State

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

To the District 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.

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**Dave Yost**  
Auditor of State

June 6, 2011

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the District Board of Trustees:

We have audited the accompanying financial statements of the Mantua-Shalersville Fire District, Portage County, (the District) as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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 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, 2010 and 2009 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, 2010, 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 Mantua-Shalersville Fire District, Portage County, as of December 31, 2010 and 2009, 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 6, 2011, 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.



**Dave Yost**  
Auditor of State

June 6, 2011



**MANTUA SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<b>Governmental Fund Types</b>			<b>Totals</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>(Memorandum Only)</b>
<b>Cash Receipts:</b>				
Property and Other Local Taxes	0	1,355,929	254,325	1,610,254
Charges for Services	850	34,465	0	35,315
Intergovernmental	41,278	281,221	37,451	359,950
Earnings on Investments	15,313	0	0	15,313
Miscellaneous	5	25,111	0	25,116
<b>Total Cash Receipts</b>	<b>57,446</b>	<b>1,696,726</b>	<b>291,776</b>	<b>2,045,948</b>
<b>Cash Disbursements:</b>				
Current:				
General Government	4,500	3,102	0	7,602
Public Safety	707	1,433,494	0	1,434,201
Capital Outlay	0	152,446	0	152,446
Debt Service:				
Redemption of Principal	0	68,652	175,000	243,652
Interest and Other Fiscal Charges	0	11,248	117,790	129,038
<b>Total Cash Disbursements</b>	<b>5,207</b>	<b>1,668,942</b>	<b>292,790</b>	<b>1,966,939</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>52,239</b>	<b>27,784</b>	<b>(1,014)</b>	<b>79,009</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-Out (See Note 3)	0	(577)	0	(577)
Advances-In (See Note 3)	0	20,000	0	20,000
Advances-Out (See Note 3)	0	(20,000)	0	(20,000)
Other Financing Sources	0	5,657	0	5,657
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>0</b>	<b>5,080</b>	<b>0</b>	<b>5,080</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements</b>	<b>52,239</b>	<b>32,864</b>	<b>(1,014)</b>	<b>84,089</b>
Fund Cash Balance, January 1	26,041	613,219	92,862	732,122
<b>Fund Cash Balance, December 31</b>	<b>78,280</b>	<b>646,083</b>	<b>91,848</b>	<b>816,211</b>

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

MANTUA SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BLANACES, AGENCY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Fiduciary Fund Types</u>
	<u>Agency</u>
Transfers-In (See Note3)	\$577
Transfers-Out	0
Fund Cash Balance, January 1	<u>0</u>
<b>Fund Cash Balance, December 31</b>	<u><u>\$577</u></u>

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

**MANTUA SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

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

	<b>Governmental Fund Types</b>			<b>Totals</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>(Memorandum Only)</b>
<b>Cash Receipts:</b>				
Property and Other Local Taxes	0	1,370,084	257,204	1,627,288
Charges for Services	0	47,835	0	47,835
Intergovernmental	0	285,759	37,287	323,046
Earnings on Investments	19,988	0	0	19,988
Miscellaneous	0	1,664	0	1,664
<b>Total Cash Receipts</b>	<b>19,988</b>	<b>1,705,342</b>	<b>294,491</b>	<b>2,019,821</b>
<b>Cash Disbursements:</b>				
Current:				
Public Safety	0	1,457,832	0	1,457,832
Capital Outlay	0	190,279	0	190,279
Debt Service:				
Redemption of Principal	0	66,080	175,000	241,080
Interest and Other Fiscal Charges	0	13,820	117,790	131,610
<b>Total Cash Disbursements</b>	<b>0</b>	<b>1,728,011</b>	<b>292,790</b>	<b>2,020,801</b>
<b>Total Receipts Over/(Under) Disbursements</b>	<b>19,988</b>	<b>(22,669)</b>	<b>1,701</b>	<b>(980)</b>
<b>Other Financing Receipts/(Disbursements):</b>				
Other Financing Sources	272	5,477	0	5,749
Other Financing Uses	(1,269)	0	0	(1,269)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(997)</b>	<b>5,477</b>	<b>0</b>	<b>4,480</b>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements</b>	<b>18,991</b>	<b>(17,192)</b>	<b>1,701</b>	<b>3,500</b>
<b>Fund Cash Balance, January 1</b>	<b>7,050</b>	<b>630,411</b>	<b>91,161</b>	<b>728,622</b>
<b>Fund Cash Balance, December 31</b>	<b>26,041</b>	<b>613,219</b>	<b>92,862</b>	<b>732,122</b>

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

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**MANTUA-SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Mantua-Shalersville Fire District, Portage County, (the District) as a body corporate and politic. A three-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are Mantua Township, Mantua Village, and Shalersville Township. The District provides fire protection and rescue services within the District and by contract to areas outside the District.

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

**B. 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. Deposits 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.

The District has no investments.

**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. Special Revenue Funds**

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

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

**MANTUA-SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

*Capital Equipment Fund* – This fund receives taxes to be used for the purchase and maintenance of firefighting equipment.

**3. Debt Service Funds**

This fund account for resources the District accumulates to pay bond and note debt. The District had the following significant Debt Service Fund:

*Building Bond Retirement Fund* – This fund receives most of its monies from a tax levy. This money is to be used to repay the principal and interest of one note which was obtained to build the fire station.

**4. Fiduciary Funds (Agency Funds)**

This fund is used to account for monies for which the District is acting in an agency capacity. The District had the following Agency Fund:

Unclaimed Monies – Money retained there until claimed by its lawful owner.

**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). 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 reappropriated in the subsequent year.

A summary of 2010 and 2009 budgetary activity appears in Note 4.

**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.

**MANTUA-SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**G. Accumulated Leave**

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

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

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

	2010	2009
Demand deposits	\$816,788	\$732,122

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**3. INTERFUND TRANSACTIONS**

The District was granted approval by the Portage County Court of Common Pleas on May 24, 2007 to transfer \$200,000 from Fund 2191 (Equipment, Building and Land Fund) and place equal amounts into Funds 2111 (Fire Fund) and 2281 (Ambulance and Emergency Medical Service Fund). However, the Court also ordered for repayment of the transferred funds back to Fund 2191, therefore, the interfund transaction is presented in the financial statements as an advance. On July 10, 2007, the Board of Trustees passed resolution 49-2007 to pay back Fund 2191 at a rate of 5% yearly.

Section 9.39 of the Revised Code provides that unclaimed money shall be deposited to the credit of a trust fund and shall be retained there until claimed by its lawful owner, in 2010 the District established an unclaim fund in the amount of \$577.

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$82,591	\$57,446	(\$25,145)
Special Revenue	2,364,047	1,702,383	(661,664)
Debt Service	406,633	291,776	(114,857)
Total	\$2,853,271	\$2,051,605	(\$801,666)

**MANTUA-SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**4. BUDGETARY ACTIVITY – (Continued)**

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$37,050	\$5,207	\$31,843
Special Revenue	1,870,223	1,669,519	200,704
Debt Service	292,790	292,790	0
Total	\$2,200,063	\$1,967,516	\$232,547

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$37,050	\$20,260	(\$16,790)
Special Revenue	2,502,322	1,710,819	(791,503)
Debt Service	506,101	294,491	(211,610)
Total	\$3,045,473	\$2,025,570	(\$1,019,903)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$37,050	\$1,269	\$35,781
Special Revenue	1,965,840	1,728,011	237,829
Debt Service	372,690	292,790	79,900
Total	\$2,375,580	\$2,022,070	\$353,510

**5. 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.

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 Township.



**MANTUA-SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2010 AND 2009  
(Continued)**

**6. DEBT**

Debt outstanding at December 31, 2010 was as follows:

	Principal	Interest Rate
Fire Station General Obligation Bonds	\$2,505,000	3% to 4.85%

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

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

	General Obligation Bonds
Year ending December 31:	
2011	\$296,140
2012	293,925
2013	296,325
2014	293,125
2015-2018	1,179,950
2019-2021	883,645
Total	\$3,243,110

In addition to the debt described above, the District entered into a five year lease purchase agreement in 2009 to finance a KME Pumper at \$399,500. Outstanding balance at 12-31-10 was \$239,700.

**7. RETIREMENT SYSTEMS**

The District's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OP&F participants contributed 10% of their wages. For 2010 and 2009, the District contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2010 and 2009, OPERS members contributed 10 and 10%, respectively, of their gross salaries and the District contributed an amount equaling 14 and 14%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2010.

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# Dave Yost • Auditor of State

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

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

To the District Board of Trustees:

We have audited the financial statements of the Mantua-Shalersville Fire District (the District) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated June 6, 2011 wherein we noted the Fire District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Fire District processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Government because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. 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 Fire 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.

### **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 did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 6, 2011.

We intend this report solely for the information and use of management, the audit committee, and Board of Trustees and others within the Government. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

June 6, 2011

**MANTUA-SHALERSVILLE FIRE DISTRICT  
PORTAGE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010 AND 2009**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2008-001	Findings for Recovery – Overpayment of wages to four of the full-time fire fighters.	Partially	The District Bonding Company paid the finding in full with the exception \$1,730 on behalf of Matthew Rossa. Mr. Rossa has a repayment agreement with the Fire District effective 2011.
2008-002	<b>Ohio Rev. Code Section 5705.41 (D)</b> - The District did not always certify funds were available at the time of the commitment	No	Repeated as a Management Letter Comment

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# Dave Yost • Auditor of State

**MANTUA-SHALERSVILLE FIRE DISTRICT**

**PORTAGE COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 14, 2011**