



**Auditor of State  
Betty Montgomery**



**NORTHERN HARDIN COUNTY FIRE DISTRICT  
HARDIN COUNTY**

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**Auditor of State  
Betty Montgomery**

Northern Hardin County Fire District  
Hardin County  
121 South Buckeye Street  
Dunkirk, Ohio 45836

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 a February 2, 2005 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 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.

A handwritten signature in black ink that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

June 21, 2005

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Northern Hardin County Fire District  
Hardin County  
121 South Buckeye Street  
Dunkirk, Ohio 45836

To the Board of Trustees:

We have audited the accompanying financial statements of the Northern Hardin County Fire District (the "District") as of and for the years ended December 31, 2004 and 2003. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District 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.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since the District does not use GAAP to measure financial statement amounts, 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.

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In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above 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, 2004, or their changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the District, as of December 31, 2004 and 2003, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. 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 21, 2005, 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.



**Betty Montgomery**  
Auditor of State

June 21, 2005



**NORTHERN HARDIN COUNTY FIRE DISTRICT  
HARDIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<b>General</b>	<b>Capital Projects</b>	<b>Total (Memorandum Only)</b>
<b>Cash Receipts:</b>			
Local Taxes	\$40,149		\$40,149
Intergovernmental	8,401		8,401
Grants - State	250		250
Grants - Local	5,040		5,040
Earnings on Investments	1,016		1,016
Miscellaneous	2,464		2,464
Total Cash Receipts	57,320	0	57,320
<b>Cash Disbursements:</b>			
Current:			
Fire Trucks	7,700	69,300	77,000
Equipment	3,039		3,039
Fire Contract	4,284		4,284
Fuel	768		768
Insurance	8,623		8,623
Miscellaneous	2,683		2,683
Repairs and Maintenance	2,594		2,594
Salaries, Retirement, & Taxes	3,752		3,752
Shop Supplies	1,059		1,059
Truck Repairs	3,144		3,144
Training	2,877		2,877
Utilities	2,287		2,287
Debt Service: Interest	340		340
Total Cash Disbursements	43,150	69,300	112,450
Total Receipts Over/(Under) Disbursements	14,170	(69,300)	(55,130)
<b>Other Financing Receipts/(Disbursements):</b>			
Proceeds from Sale of Bonds		57,000	57,000
Sale of Fixed Assets	6,650		6,650
Transfers-In		7,623	7,623
Transfers-Out	(7,623)		(7,623)
Total Other Financing Receipts/(Disbursements)	(973)	64,623	63,650
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	13,197	(4,677)	8,520
Fund Cash Balances, January 1	14,564	20,000	34,564
<b>Fund Cash Balances, December 31</b>	<b>\$27,761</b>	<b>\$15,323</b>	<b>\$43,084</b>

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

**NORTHERN HARDIN COUNTY FIRE DISTRICT  
HARDIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
<b>Cash Receipts:</b>			
Local Taxes	\$42,251		\$42,251
Intergovernmental	2,774		2,774
Grants - State	750		750
Grants - Local	1,250		1,250
Earnings on Investments	89		89
Miscellaneous	2,078		2,078
	<hr/>		<hr/>
Total Cash Receipts	49,192	0	49,192
<b>Cash Disbursements:</b>			
Current:			
Fire Trucks	6,000		6,000
Equipment	6,137		6,137
Fire Contract	4,682		4,682
Fuel	1,055		1,055
Insurance	8,036		8,036
Miscellaneous	1,430		1,430
Repairs and Maintenance	3,011		3,011
Salaries, Retirement, & Taxes	3,216		3,216
Shop Supplies	588		588
Truck Repairs	2,774		2,774
Truck #44 Start-Up Costs	7,380		7,380
Training	1,364		1,364
Utilities	2,314		2,314
State Audit Costs	2,078		2,078
	<hr/>		<hr/>
Total Cash Disbursements	50,065	0	50,065
Total Receipts (Under) Disbursements	(873)	0	(873)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	15,437	20,000	35,437
<b>Fund Cash Balances, December 31</b>	<u>\$14,564</u>	<u>\$20,000</u>	<u>\$34,564</u>

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

**NORTHERN HARDIN FIRE DISTRICT  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**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 Northern Hardin County Fire District, Hardin 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 the Village of Dunkirk, Blanchard Township, and Washington Township. The District provides fire protection 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. Basis of Accounting**

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. This basis 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 adequately disclose material matters the Auditor of State prescribes.

**C. Cash and Investments**

The accounting basis includes investments as assets. Accordingly, investment purchases are not recorded as disbursements, and investment sales are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit 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. The District had the following significant capital project fund:

**Truck Fund** - This fund receives transfers from the General Fund which are to be used for the purchase of a fire truck. During 2004, this Fund also received the proceeds from the sale of a bond for the purchase of a fire truck.

**NORTHERN HARDIN FIRE DISTRICT  
HARDINCOUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

**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 commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2004 and 2003 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.

**2. RESTATEMENT OF BEGINNING BALANCES**

The District designated that money placed in certificates of deposit were to be part of a Capital Projects Truck Fund. The December 31, 2002 financial statements reflected this money in the General Fund instead of a Fund. The following table reflects the December 31, 2002 fund balances with the separate Capital Projects Truck Fund. The only 2002 activity in the Capital Projects Fund was the transfer of money from the General Fund to purchase the certificate of deposit.

	<u>General Fund</u>	<u>Capital Projects Truck Fund</u>
Fund balance as reported at 12/31/02:	\$35,437	\$0
Restatement amount:	<u>(20,000)</u>	<u>20,000</u>
Restated fund balance as of 12/31/02:	<u>\$15,437</u>	<u>\$20,000</u>

**NORTHERN HARDIN FIRE DISTRICT  
HARDINCOUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**3. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	2004	2003
Demand deposits	\$27,761	\$14,564
Certificates of deposit	15,323	20,000
Total deposits	\$43,084	\$34,564

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$46,449	\$63,970	\$17,521
Capital Projects	0	64,623	64,623
Total	\$46,449	\$128,593	\$82,144

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$50,773	(\$50,773)
Capital Projects	0	69,300	(69,300)
Total	\$0	\$120,073	(\$120,073)

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$46,203	\$49,192	\$2,989

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$50,065	(\$50,065)

**NORTHERN HARDIN FIRE DISTRICT  
HARDINCOUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**4. BUDGETARY ACTIVITY (Continued)**

The District did not amend its 2004 Certificate of Estimated when it received proceeds of a bond and spent the money. This violated the requirement of Ohio Revised Code Section 5705.36.

The District's Board failed to adopt appropriations during 2004 and 2003 which violated the requirements of Ohio Rev. Code Section 5705.38. As a result of failing to adopt appropriations, all expenditures exceeded appropriations which violated Ohio Rev. Code Section 5705.41(D).

**5. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopt 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 State pays the District amounts equaling these deductions which are reported as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment 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.

Property owners assess tangible personal property tax. They must file a list of tangible 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 the District's behalf.

**6. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bond	\$57,000	5.00%

The District issued a general obligation bond to assist in the purchase of an used fire truck. The bonds were issued on August 18, 2004 for \$57,000, maturing through April 1, 2014. The District's taxing authority collateralizes the Bonds.

Amortization of the above debt, including semi-annual interest payments, is scheduled as follows:

**NORTHERN HARDIN FIRE DISTRICT  
HARDINCOUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**6. DEBT (Continued)**

<u>Year ending December 31:</u>	<u>General Obligation Bonds</u>
2005	\$8,445
2006	8,156
2007	7,867
2008	7,578
2009	7,289
2010 - 2014	32,110
Total	<u><u>\$71,445</u></u>

**7. RETIREMENT SYSTEMS**

The District's employees and appointed officials belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their wages. The District contributed an amount equal to 13.55 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2004.

**8. RISK MANAGEMENT**

**Commercial Insurance**

The Northern Hardin Fire District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles and Portable Equipment;
- Crime; and
- Errors and omissions.

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**Auditor of State  
Betty Montgomery**

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

Northern Hardin Fire District  
Hardin County  
121 South Buckeye Street  
Dunkirk, Ohio 45836

To the Board of Trustees:

We have audited the financial statements of the Northern Hardin County Fire District (the "District") as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated June 21, 2005, 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 to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-004.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We do not consider the reportable condition 2004-004 listed above to be a material weakness. In a separate letter to the District's management dated June 21, 2005, we reported an other matter involving internal control over financial reporting we did not deem a reportable condition.

### **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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2004-001 through 2004-003. In a separate letter to the District's management dated June 21, 2005, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the management, and the Board of Trustees. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

June 21, 2005

**NORTHERN HARDIN FIRE DISTRICT  
HARDIN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2004 AND 2003**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2004-001**

**Noncompliance**

**Ohio Rev. Code Section 731.14** states that all contracts made by the legislative authority of a fire district shall be executed in the name of the fire district and signed on its behalf by the board and clerk. When any expenditure, other than the compensation of persons employed therein, exceeds \$25,000, effective September 26, 2003, such contracts shall be in writing and made with the lowest and best bidder after advertising for not less than two or more than four consecutive weeks in a newspaper of general circulation within the fire district. The bids shall be opened and shall be publicly read by the clerk at the time, date, and place specified in the advertisement to bidders.

During 2004, the District purchased a used a fire truck for \$77,000 with out following competitive bid procedures.

Procedures should be implemented by the District to help identify expenditures that meet the criteria for bidding.

**FINDING NUMBER 2004-002**

**Noncompliance**

**Ohio Rev. Code Section 5705.36** 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.

The District did not obtain an amended certificate after the District received the proceeds of a bond in the amount of \$57,000. The proceeds were subsequently spent by the District.

The District should request an amended certificate when it has been determined by the fiscal officer that revenue to be collected will be greater than the amount in the official certificate of estimated resources and that said new revenue source will be appropriated and used in the period in which it is received.

**FINDING NUMBER 2004-003**

**Noncompliance**

**Ohio Rev. Code Section 5705.38** states that on or about the first day of each year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1. In conjunction with this requirement, **Ohio Rev. Code Section 5705.41(B)** states that no subdivision or taxing unit is to expend money unless it has been appropriated.

**FINDING NUMBER 2004-003  
(Continued)**

The District's Board failed to approve the 2004 and 2003 appropriation measures. As a result, there were no legal appropriations during either 2004 or 2003; therefore, actual expenditures during 2004 and 2003 exceeded appropriations for all funds.

The District's Board should implement monitoring procedures to help ensure that appropriation measures are approved as required by Ohio Rev. Code Section 5705.38.

**FINDING NUMBER 2004-004**

**Reportable Condition**

**Monitoring Budget Versus Actual Financial Activity**

To assist in the effective management of financial resources, an entity's governing body should periodically receive and review budget versus actual financial reports. Although actual revenue and expenditure reports were reviewed by the Board during 2004 and 2003, they did not review budget versus actual reports. The Board's ability to monitor its financial objectives and to identify potential violations of budgetary laws is inhibited when they do not receive financial information for each of the District's funds.

The District's Clerk should periodically provide the Board with budget versus actual financial information. Evidence of the review and approval of these reports should be documented in the minutes of the District and/or noted on the reviewed reports.

**NORTHERN HARDIN COUNTY FIRE DISTRICT  
HARDIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain</b>
2002-001	ORC Sec. 117.38 – The District failed to file its annual report with the AOS and to publish a notice that the annual financial statements were available for inspection	Partial	The annual statements for 2003 & 2004 were filed with the Auditor of State. Failure to publish notice of availability repeated in management letter.
2002-002	ORC Sec. 5705.41(D) – The District failed to properly certify the availability of funds	Yes	
2002-003	The District Board of Trustees should monitor budget versus actual information	No	Repeated as finding 2004-004





**Auditor of State  
Betty Montgomery**

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**NORTHERN HARDIN COUNTY FIRE DISTRICT  
HARDIN 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 16, 2005**