



Dave Yost • Auditor of State

ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Allen-Clay Joint Fire District
Ottawa County
3155 North Genoa Clay Center Road
Genoa, Ohio 43430-9464

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Allen-Clay Joint Fire District, Ottawa County, Ohio (the District) as of and for the years ended December 31, 2012 and 2011.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38

and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2012 and 2011, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Allen-Clay Joint Fire District, Ottawa County, Ohio as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permits, described in Note 1.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2011 Allen-Clay Joint Fire District adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

August 21, 2013

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$792,220		\$792,220
Charges for Services	46,807	\$251,162	297,969
Intergovernmental	121,506		121,506
Earnings on Investments	11,222		11,222
Miscellaneous	4,880		4,880
	<hr/>		
Total Cash Receipts	976,635	251,162	1,227,797
Cash Disbursements:			
Current Disbursements:			
General Government	408,364		408,364
Public Safety	399,594	220,540	620,134
Capital Outlay	134,414		134,414
Debt Service:			
Redemption of Principal	48,303		48,303
Interest and Other Fiscal Charges	6,636		6,636
	<hr/>		
Total Cash Disbursements	997,311	220,540	1,217,851
Excess Receipts Over (Under) Disbursements	(20,676)	30,622	9,946
Other Financing Receipts (Disbursements):			
Transfers-In		23,745	23,745
Transfers-Out	(23,745)		(23,745)
	<hr/>		
Total Other Financing Receipts (Disbursements)	(23,745)	23,745	
Net Change in Fund Cash Balances	(44,421)	54,367	9,946
Fund Cash Balances, January 1	534,833	50,260	585,093
<hr/>			
Fund Cash Balances, December 31			
Restricted		76,234	76,234
Committed		23,120	23,120
Assigned		4,648	4,648
Unassigned	490,412		490,412
	<hr/>		
<i>Fund Cash Balances, December 31</i>	<u>\$490,412</u>	<u>\$104,002</u>	<u>\$594,414</u>

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

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$783,899		\$783,899
Charges for Services	46,010	\$240,783	286,793
Intergovernmental	138,017		138,017
Earnings on Investments	12,682		12,682
Miscellaneous	5,758	234	5,992
	<u>986,366</u>	<u>241,017</u>	<u>1,227,383</u>
Cash Disbursements:			
Current Disbursements:			
General Government	360,413		360,413
Public Safety	319,964	222,506	542,470
Capital Outlay	495,541		495,541
Debt Service:			
Redemption of Principal	38,050		38,050
Interest and Other Fiscal Charges	7,732		7,732
	<u>1,221,700</u>	<u>222,506</u>	<u>1,444,206</u>
Excess Receipts Over (Under) Disbursements	<u>(235,334)</u>	<u>18,511</u>	<u>(216,823)</u>
Other Financing Receipts:			
Other Debt Proceeds	<u>250,000</u>		<u>250,000</u>
Net Change in Fund Cash Balances	14,666	18,511	33,177
Fund Cash Balances, January 1	<u>520,167</u>	<u>31,749</u>	<u>551,916</u>
Fund Cash Balances, December 31			
Restricted		45,612	45,612
Assigned		4,648	4,648
Unassigned	<u>534,833</u>		<u>534,833</u>
<i>Fund Cash Balances, December 31</i>	<u>\$534,833</u>	<u>\$50,260</u>	<u>\$585,093</u>

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

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

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 Allen-Clay Joint Fire District, Ottawa County, Ohio (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Each subdivision also appoints one alternative that is to serve in case the primary Board member cannot attend meetings. Those subdivisions are Clay Township, Allen Township, the Village of Genoa, and the Village of Clay Center. 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. 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 accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The District had the following significant Special Revenue Fund:

EMS Fund – This fund is used to record the receipts and disbursements for the ambulance and paramedics for the District. Revenues are derived from billing for runs made.

D. Budgetary Process

The Ohio Revised Code requires each fund be budgeted annually.

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2012 and 2011 budgetary activity appears in Note 4.

E. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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.

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. CHANGE IN ACCOUNTING PRINCIPLE

For 2011, the District implemented Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Implementing GASB Statement No. 54 had no effect on fund balances previously reported.

3. EQUITY IN POOLED DEPOSITS

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

	2012	2011
Demand deposits	\$524,055	\$514,818
Other time deposits (savings accounts)	70,359	70,275
Total deposits	\$594,414	\$585,093

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

4. BUDGETARY ACTIVITY

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

Budgetary activity for the years ending December 31, 2012 and 2011 follows:

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$838,400	\$976,635	\$138,235
Special Revenue	217,100	274,907	57,807
Total	\$1,055,500	\$1,251,542	\$196,042

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,304,071	\$1,021,056	\$283,015
Special Revenue	279,799	220,540	59,259
Total	\$1,583,870	\$1,241,596	\$342,274

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$769,735	\$1,236,366	\$466,631
Special Revenue	249,355	241,017	(8,338)
Total	\$1,019,090	\$1,477,383	\$458,293

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,313,787	\$1,221,700	\$92,087
Special Revenue	237,299	222,506	14,793
Total	\$1,551,086	\$1,444,206	\$106,880

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.

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

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

6. DEBT

Debt outstanding at December 31, 2012 was as follows:

	Principal	Interest Rate
Fire Truck Promissory Note	\$163,666	3.75%

The District took out a promissory note to finance the purchase of a fire truck. The note will be repaid in monthly installments of \$4,578 including interest. This note was obtained contrary to the requirements of the Ohio Revised Code.

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

	Fire Truck Promissory Note
Year ending December 31:	
2013	\$54,939
2014	54,939
2015	54,939
2016	9,156
Total	\$173,973

7. RETIREMENT SYSTEMS

A. Public Employees 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 2012 and 2011, OP&F participants contributed 10% of their wages. For 2012 and 2011, the District contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2012 and 2011, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2012.

B. Social Security

Effective May 4, 1992, all volunteer Fire Fighters hired after this date contribute to Social Security. The District's liability is 6.2% of wages paid.

8. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

**ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

- Comprehensive property and general liability;
- Vehicles;
- Crime Coverage;
- Portable Equipment Coverage; and
- Management Liability Coverage.

9. SUBSEQUENT EVENTS

In November, 2012 the District was approved for a commercial loan to finance the construction of a new building. No monies were drawn on this loan as of December 31, 2012. As of August 21, 2013, \$800,208 has been drawn on this loan.



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

Allen-Clay Joint Fire District
Ottawa County
3155 North Genoa Clay Center Road
Genoa, Ohio 43430-9464

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Allen-Clay Joint Fire District, Ottawa County, Ohio (the District) as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated August 21, 2013 wherein we noted the District followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, and the District adopted Governmental Accounting Standards Board Statement No. 54 in 2011.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. We consider finding 2012-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our

audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2012-002.

Entity's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit the District's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

August 21, 2013

ALLEN-CLAY JOINT FIRE DISTRICT
OTTAWA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2012 AND 2011

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2012-001

Recording Loan Activity – Material Weakness

In 2011 the District was the beneficiary of a \$250,000 loan sent directly to the vendor by First Federal Bank. The Fiscal Officer did not record the receipt and disbursement of this activity. The District was the beneficiary of the underlying assets acquired with the loan funds and therefore the cash value of the benefits received and subsequent disbursements should be recorded as memorandum receipts and disbursements. The accompanying financial statements were adjusted to reflect these amounts in the General Fund.

Sound financial reporting is the responsibility of the Fiscal Officer and Board of Trustees and is essential to ensure the information provided to the readers of the financial statements and accompanying notes is complete and accurate.

To ensure the District's financial statements and notes to the statements are complete and accurate, the District should adopt policies and procedures, including a final review of the statements and notes by the Fiscal Officer and Board of Trustees, to identify and correct errors and omissions.

Officials' Response:

We did not receive a response from Officials to this finding.

FINDING NUMBER 2012-002

Noncompliance Citation

Ohio Revised Code Chapters 133 and 505 allow various methods for Joint Fire Districts to incur debt. These include:

- **Ohio Revised Code §133.10** allows anticipation securities in anticipation of current property tax revenues,
- **Ohio Revised Code §133.22** allows a subdivision to issue anticipatory securities,
- **Ohio Revised Code §133.24** allows anticipation notes in anticipation of the collection of the proceeds of a voted tax levy, and
- **Ohio Revised Code §505.401** allows the board of trustees of a fire district to issue bonds for the acquisition of fire-fighting equipment, buildings, and sites for the District or for the purpose of constructing or improving buildings to house fire-fighting equipment.

In 2011, the District signed a promissory note with a local bank to finance the purchase of a fire truck for \$250,000. This type of debt does not meet the criteria for any of the debt allowed in Ohio Revised Code Chapters 133 or 505. Failure to comply with the Ohio Revised Code could result in the improper use of debt proceeds. It may also result in the District acquiring debt which it is unable to repay.

We recommend the District contact their legal counsel before incurring future debt.

Officials' Response:

It was the decision of this board, and on the advice of the county prosecutor, we applied for, and obtained a conventional loan through the bid process. It was also the decision of this board that it was the most expeditious and cost effective use of Fire District taxpayers' monies.



Dave Yost • Auditor of State

ALLEN-CLAY JOINT FIRE DISTRICT

OTTAWA 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 5, 2013**