



OHIO AUDITOR OF STATE
KEITH FABER



**PAINT CREEK JOINT EMERGENCY MEDICAL SERVICES/FIRE DISTRICT
HIGHLAND COUNTY
FYE DECEMBER 31, 2024 AND 2023**

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OHIO AUDITOR OF STATE KEITH FABER



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REPORT ON THE FINANCIAL STATEMENTS, INTERNAL CONTROL, AND COMPLIANCE

Paint Creek Joint Emergency Medical Services/Fire District
Highland County
640 North Washington Street
Greenfield, Ohio 45123

To the Board of Trustees:

We have selectively tested certain accounts, financial records, reports and other documentation of the Paint Creek Joint Emergency Medical Services/Fire District, Highland County (the District), as of and for the years ended December 31, 2024 and 2023. These procedures were designed to satisfy the audit requirements of Ohio Rev. Code § 117.11, and Ohio Admin. Code 117-4-02. Our engagement was not designed as a basis to opine on the accompanying financial statements, internal control over financial reporting, or compliance. We therefore express no opinions on these matters.

Internal Control Over Financial Reporting

Certain of the aforementioned tests relate to internal control over financial reporting. The results of those tests may allow us to identify internal control deficiencies. An internal control deficiency 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, whether caused by error or fraud.

Our internal control tests were not designed to identify all internal control deficiencies that might exist. Therefore, unidentified weaknesses may exist. However, we consider findings 2024-001 through 2024-003, 2024-005 and 2024-007 reported in the Schedule of Findings to be internal control deficiencies management and those charged with governance should address.

Compliance and Other Matters

We also tested compliance with certain provisions of laws, regulations, contracts, and grant agreements, applicable to the District, noncompliance with which could affect the determination of financial statement amounts. The results of our tests disclosed instances of noncompliance we believe could affect the determination of financial statement amounts that we reported in the Schedule of Findings as item 2024-004 and 2024-006 through 2024-008.

Government's Response to Findings

The District's responses to the findings identified in our engagement are described in the accompanying schedule of findings. We did not audit the District's responses and, accordingly, we express no opinion on them.

Paint Creek Joint Emergency Medical Services/Fire District
Highland County
Report on the Financial Statements, Internal Control, and Compliance
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KEITH FABER
Ohio Auditor of State



Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 8, 2025

Paint Creek Joint EMS/Fire District
Highland County
Combined Statement of Receipts, Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024

	All Fund Types		
	General	Special Revenue	Combined Total
Cash Receipts			
Property and Other Local Taxes	\$3,465,034	\$0	\$3,465,034
Charges for Services	1,301,781	0	1,301,781
Fines, Forfeitures, and Settlements	195	0	195
Intergovernmental	98,639	28,798	127,437
Earnings on Investments	127,793	0	127,793
Miscellaneous	36,886	0	36,886
<i>Total Cash Receipts</i>	<u>5,030,328</u>	<u>28,798</u>	<u>5,059,126</u>
Cash Disbursements			
Current Disbursements:			
General Government	45,241	0	45,241
Public Safety	4,299,221	18,049	4,317,270
Capital Outlay	62,724	28,798	91,522
Debt Service:			
Principal Retirement	49,908	0	49,908
Interest and Fiscal Charges	6,310	0	6,310
<i>Total Cash Disbursements</i>	<u>4,463,404</u>	<u>46,847</u>	<u>4,510,251</u>
<i>Excess Receipts Over (Under) Disbursements</i>	<u>566,924</u>	<u>(18,049)</u>	<u>548,875</u>
<i>Net Change in Fund Cash Balance</i>	<u>566,924</u>	<u>(18,049)</u>	<u>548,875</u>
<i>Fund Cash Balances, January 1, Restated</i>	<u>2,086,039</u>	<u>18,049</u>	<u>2,104,088</u>
<i>Fund Cash Balances, December 31</i>	<u>\$2,652,963</u>	<u>\$0</u>	<u>\$2,652,963</u>

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

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Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Paint Creek Joint Emergency Medical Services/Fire District, Highland County, Ohio, (the District) as a body corporate and politic. A ten-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the Village of Greenfield, City of Hillsboro, Paint Township, New Market Township, Liberty Township, Washington Township, Jackson Township and Madison Township in Highland County and Buckskin Township and Paint Townships in Ross County. The District provides fire protection and rescue ambulance services to residents within the District and by contract mutual aid agreement to area outside the District. Paint Creek Joint EMS Fire District has a contract with Marshall Township for EMS coverage and Perry Township for Fire coverage.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

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 other than debt service or capital projects. The District had the following significant Special Revenue Funds:

Fire & Rescue Ambulance & EMS Services Fund used to buy equipment for the District. The District uses funds that they receive from AFG Grants to purchase equipment.

Coronavirus Relief Fund was used for ARPA Grant funds to distribute to employees that worked during the pandemic.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2024

(i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

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 2024 budgetary activity appears in Note 3.

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.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

District employees earn sick and vacation time that can be used for time off. 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.

Leases

The District is the lessee in a lease (as defined by GASB 87) related to vehicles. Lease revenue/disbursements are recognized when they are received/paid.

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

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2024

follows:

Nonspendable The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the nonspendable portion of the corpus in permanent funds.

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.

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.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024, follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$4,921,549	\$5,030,328	\$108,779
Special Revenue	28,798	28,798	0
Total	<u>\$4,950,347</u>	<u>\$5,059,126</u>	<u>\$108,779</u>

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2024

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$5,084,424	\$4,604,232	\$480,192
Special Revenue	46,847	46,847	0
Total	<u><u>\$5,131,271</u></u>	<u><u>\$4,651,079</u></u>	<u><u>\$480,192</u></u>

Note 4 – Deposits

The District maintains a deposits 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:

	2024
Demand deposits	<u><u>\$2,652,963</u></u>
	<u><u>2,652,963</u></u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation and collateralized by securities specifically pledged by the financial institution to the District.

Note 5 – Property Taxes

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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction 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.

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

Note 6 – Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Property,
- Crime,
- Equipment,
- Automobile,
- General Liability,
- Management Liability and,
- Excess Liability.

Note 7 – Defined Benefit Pension Plans

Ohio Police and Fire Retirement System

The District certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The District contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages. The District has paid all contributions required through December 31, 2024.

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

Social Security

Part-time District's employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

Note 8 – Postemployment Benefits

Both OP&F and OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles,

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2024

co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Note 9 – Debt

Debt outstanding at December 31, 2024, was as follows:

	Principal	Interest Rate
Vehicles Lease	<u>\$105,959</u>	4.1%
Total	<u><u>\$105,959</u></u>	

In 2019, the District entered into a lease for purchase of two new ambulances. The lease was issued in the amount of \$336,678 with Republic First National. Payments of \$56,218 are due on May 1, of each year with a maturity date of May 1, 2026. The ambulances serve as collateral on the lease.

Amortization

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

Year Ending	
December 31:	Lease
2025	\$56,218
2026	56,218
Total	<u><u>\$112,436</u></u>

Note 10 – Contingent Liabilities

Federal and State Grants

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 11 – Fund Balances

Included in fund balance are amounts the District cannot spend, include encumbrances. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	<u>\$140,828</u>	<u>\$0</u>	<u>\$140,828</u>
Total	<u>\$140,828</u>	<u>\$0</u>	<u>\$140,828</u>

The fund balance of special revenue funds is either restricted or committed. These restricted, committed and assigned amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 12 – Restatement of Cash Fund Balance

The District increased their beginning fund cash position at January 1, 2023 in the General fund due to \$31,071 in voided checks from prior year. The effect of the adjustment on beginning fund cash balance is reflected in the chart below.

	Error Correction		
	12/31/2023	1/1/2023	As Restated
	As Previously Reported	Correction 1	
Governmental Funds			
General Fund	\$2,054,968	\$31,071	\$2,086,039
Special Revenue Funds	<u>18,049</u>	<u>0</u>	<u>18,049</u>
Total Governmental Funds	<u>\$2,073,017</u>	<u>\$31,071</u>	<u>\$2,104,088</u>

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Paint Creek Joint EMS/Fire District
Highland County
Combined Statement of Receipts, Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	<u>All Fund Types</u>		
	General	Special Revenue	Combined Total
Cash Receipts			
Property and Other Local Taxes	\$3,426,335	\$0	\$3,426,335
Charges for Services	1,142,934	0	1,142,934
Intergovernmental	93,603	357,120	450,723
Earnings on Investments	86,578	0	86,578
Miscellaneous	31,244	0	31,244
<i>Total Cash Receipts</i>	<u>4,780,694</u>	<u>357,120</u>	<u>5,137,814</u>
Cash Disbursements			
Current Disbursements:			
General Government	37,680	0	37,680
Public Safety	3,852,349	52,414	3,904,763
Capital Outlay	70,876	286,657	357,533
Debt Service:			
Principal Retirement	502,966	0	502,966
Interest and Fiscal Charges	8,252	0	8,252
<i>Total Cash Disbursements</i>	<u>4,472,123</u>	<u>339,071</u>	<u>4,811,194</u>
<i>Excess Receipts Over (Under) Disbursements</i>	<u>308,571</u>	<u>18,049</u>	<u>326,620</u>
Other Financing Receipts (Disbursements)			
Other Financing Sources	1,043	0	1,043
Other Financing Uses	(20,146)	0	(20,146)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(19,103)</u>	<u>0</u>	<u>(19,103)</u>
<i>Net Change in Fund Cash Balance</i>	<u>289,468</u>	<u>18,049</u>	<u>307,517</u>
<i>Fund Cash Balances, January 1</i>	<u>1,765,500</u>	<u>0</u>	<u>1,765,500</u>
<i>Fund Cash Balances, December 31</i>	<u>\$2,054,968</u>	<u>\$18,049</u>	<u>\$2,073,017</u>

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

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Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Paint Creek Joint Emergency Medical Services/Fire District, Highland County, Ohio, (the District) as a body corporate and politic. A ten-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the Village of Greenfield, City of Hillsboro, Paint Township, New Market Township, Liberty Township, Washington Township, Jackson Township and Madison Township in Highland County and Buckskin Township and Paint Townships in Ross County. The District provides fire protection and rescue ambulance services to residents within the District and by contract mutual aid agreement to area outside the District. Paint Creek Joint EMS/Fire District has a contract with Marshall Township to provide EMS coverage and Perry Township for Fire coverage.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

Fund Accounting

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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 other than debt service or capital projects. The District had the following significant Special Revenue Fund:

Fire & Rescue Ambulance & EMS Services Fund was used to buy equipment for the District. The District uses funds that they receive from AFG Grants to purchase equipment.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

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 2023 budgetary activity appears in Note 4.

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.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

District employees earn sick and vacation time that can be used for time off. 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.

Leases

The District is the lessee in a lease (as defined by GASB 87) related to vehicles. Lease revenue/disbursements are recognized when they are received/paid.

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:

Nonspendable The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

by the District and the nonspendable portion of the corpus in permanent funds.

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.

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.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Fire and Rescue EMS Service fund by \$286,657 for the year ended December 31, 2023.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023, follows:

Fund Type	2023 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$4,427,853	\$4,781,737	\$353,884
Special Revenue	70,462	357,120	286,658
Total	<u>\$4,498,315</u>	<u>\$5,138,857</u>	<u>\$640,542</u>

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$5,508,968	\$4,667,094	\$841,874
Special Revenue	357,119	345,170	11,949
Total	<u><u>\$5,866,087</u></u>	<u><u>\$5,012,264</u></u>	<u><u>\$853,823</u></u>

Note 5 – Deposits

The District maintains a deposits 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:

	2023
Demand deposits	<u><u>\$2,073,017</u></u>
	<u><u>2,073,017</u></u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation and collateralized by securities specifically pledged by the financial institution to the District.

Note 6 – Property Taxes

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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction 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.

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

Note 7 – Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Commercial Insurance

The District has obtained commercial insurance for the following risks:

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

- Property,
- Crime,
- Equipment,
- Automobile,
- General Liability,
- Management Liability and,
- Excess Liability.

Note 8 – Defined Benefit Pension Plans

Ohio Police and Fire Retirement System

The District certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The District contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages. The District has paid all contributions required through December 31, 2023.

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2023.

Social Security

Part-time District's employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The District contributed an amount equal to 6.2 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2023.

Note 9 – Postemployment Benefits

Both OP&F and OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits

Note 10 – Debt

Debt outstanding at December 31, 2023, was as follows:

	Principal	Interest Rate
Vehicles Lease	<u>\$155,868</u>	4.1%
Total	<u><u>\$155,868</u></u>	

In 2019, the District entered into a lease for purchase of two new ambulances. The lease was issued in the amount of \$336,678 with Republic First National. Payments of \$56,218 are due on May 1, of each year with a maturity date of May 1, 2026. The ambulances serve as collateral on the lease.

Amortization

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

Year Ending December 31:	Lease
2024	\$56,218
2025	56,218
2026	56,218
Total	<u><u>\$168,654</u></u>

Note 11 – Contingent Liabilities

Federal and State Grants

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 12 – Fund Balances

Included in fund balance are amounts the District cannot spend, include encumbrances. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Paint Creek EMS/Fire District
Highland County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	<u>\$174,825</u>	<u>\$6,099</u>	<u>\$180,924</u>
Total	<u><u>\$174,825</u></u>	<u><u>\$6,099</u></u>	<u><u>\$180,924</u></u>

The fund balance of special revenue funds is either restricted or committed. These restricted, committed and assigned amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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**PAINT CREEK JOINT EMERGENCY MEDICAL SERVICES/FIRE DISTRICT
HIGHLAND COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2024 AND 2023**

<i>Finding Number</i>	2024-001
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Internal Control Deficiency

Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to deficiencies in the District's financial statement monitoring and review process, the following conditions were noted in relation to the 2024 Reporting:

General Fund:

- Principal payments were understated by \$49,908, Interest payments were understated by \$6,310, and Capital outlay expenditures were overstated by \$56,218 due to debt payments not being properly classified.

Due to deficiencies in the District's financial statement monitoring and review process, the following conditions were noted in relation to the 2023 Reporting:

General Fund:

- Principal payments were understated by \$502,966, Interest payments were understated by \$8,252 and Capital outlay expenditures were overstated by \$511,218 due to debt payments not being properly classified.
- Budgeted Receipts were understated by \$286,657 due to system errors as identified in Finding 2024-002

Special Revenue Funds:

- Budgeted Receipts were overstated by \$286,657 due to system errors as identified in Finding 2024-002.

The District corrected the financial statements and accounting records for the items above, where appropriate and as agreed to by management.

Failure to accurately post and report transactions could result in material errors in the District's financial statements and reduces the District's ability to monitor financial activity and to make sound decisions which effect the overall available cash of the District.

The District should review and implement internal controls to ensure financial transactions are accurately recorded and reported.

District Response:

We acknowledge the responsibility of the Fiscal Officer for the accurate and timely posting and reporting of transactions. The district transitioned to a new Fiscal Officer after replacing the previous one, who was unauditible during the 2018-2019 period. The transition involved the new Fiscal Officer managing audits from 2018 to 2022; amidst various financial challenges requiring additional time and resources. We have since rectified the financial statements and accounting records where necessary.

<i>Finding Number</i>	2024-002
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Internal Control Deficiency

Budgetary Amounts Not Recorded in Accounting System

Sound accounting practices require accurately posting estimated receipts to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters.

The original certificate and amendments establish the amounts available for expenditures for the District and the receipts ledger provides the process by which the District controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

In 2023, the District's Amended Certificate did not agree to the District's system by \$286,657 in the General and Special Revenue funds, with the General fund being understated and the Special Revenue being overstated. This error caused financial reporting issues as reported in Finding 2024-001.

The District did not have procedures in place to accurately post authorized budgetary measures to the accounting system. Additionally, the approved Certificate of Estimated Resources (and/or amendments thereof) was not posted to the accounting system.

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the notes to the financial statements.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the District establish and implement procedures to help ensure they post budgetary information to the ledgers, on a timely basis, estimated resources as certified by the budget commission. The District should then monitor budget versus actual reports to help ensure amended certificates of resources have been properly posted to the ledgers.

District's Response:

A miscommunication occurred when amending revenue information with the County Auditor's Office, leading to the allocation error of \$286,657 intended for the Special Revenue Fund. The district has learned the importance of ensuring additional funding is accurately documented and allocated to the appropriate fund in the Amended Certificate.

<i>Finding Number</i>	2024-003
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Internal Control Deficiency

Marshall Township EMS Contract

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of their respective public offices, and to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions.

The District entered into a contract for Emergency Medical Services (EMS) with Marshall Township, Highland County. The agreement rate of services was for the District to "soft bill" any third party insurance providers for services provided to persons within the Township limits and the Township agrees to pay the amount collected at the millage rate of 2.0 taxed in the Township, generally, that would be attainable from the property located within the Township based upon the calculation of the Highland County Auditor payable quarterly in advance. The Township paid the District \$9,528.80 quarterly, \$38,116 annually, which was the established 2.0 millage rate for the first year of the agreement (2018). The Township or District did not adjust the billing for the difference in collections from year-to-year due to millage rates. This resulted in the Township underpaying the District by \$11,942 in 2023. This was due to the lack of controls in place over the EMS revenue cycle.

Failure to review the terms of contracts and review the amounts collected resulted in the District receiving less revenues than the contract provides.

The District worked with the County Prosecutor and Marshall Township to reach a settlement for payment of unbilled contract amounts. On April 19, 2024, the District received \$22,144.08 from Marshall Township as a result of a negotiated settlement for unpaid and unbilled contract services for 2020-2023.

The District should establish and implement controls over the EMS cycle to help ensure they review contracts for services and make required billing adjustments as needed based on collections and activity.

District's Response:

The EMS contract issue with Marshall Township, identified in the previous audit starting in 2023, has been resolved, culminating in a settlement on April 19, 2024, after identification and rectification efforts.

<i>Finding Number</i>	2024-004
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Noncompliance

Appropriations Exceed Estimated Resources

Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as "estimated resources" because it includes unencumbered fund balances.

At December 31, 2023 the District's appropriations exceeded the amount certified as available by the budget commission in the Fire & Rescue Ambulance & EMS fund by \$286,657.

Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the Fire District's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

The District should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the District should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board of Trustees to reduce the appropriations.

District's Response:

The inconsistency regarding the allocation of \$286,657, relevant to findings 2024-001 and 2024-002, has been addressed by ensuring it is correctly documented within the financial framework, aligning appropriations and estimated resources.

<i>Finding Number</i>	2024-005
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Internal Control Deficiency

Payroll Issues

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of their respective public offices, and to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions.

Due to the lack of a control system in place, the following condition was noted during payroll testing:

- One out of fourteen employees were paid at the incorrect rate, resulting in an underpayment of \$11 in 2023.

Failure to have an appropriate control system in place and maintain accurate payroll records results in a lack of financial accountability, could cause employees to be paid incorrect amounts, and increases the risk that theft, fraud, or errors could occur and not be detected in a timely manner. Controls should be put in place to help ensure that all payroll disbursements are properly accounted for.

The District should establish and implement a control system over the payroll cycle to ensure employee pay rates are formally approved in the minutes annually and records are accurately maintained in payroll journals.

District's Response:

An oversight was identified during a payroll update process. Since recognizing this need, we have established a stronger checks and balances system for making payroll adjustments, where changes are double-checked by the Fiscal Officer or Fire Chief. We believe this system will prevent future discrepancies.

<i>Finding Number</i>	2024-006
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Noncompliance

Public Records Policy to Custodian

Ohio Rev. Code § 149.43(E)(2) provides that the public office must distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the public records policy.

Due to deficiencies in public record request procedures and monitoring, the District did not have written acknowledgement that the policy was distributed to the public records custodian/manager. This could result in records requests not being fulfilled in accordance with Ohio law.

The District procedures should be modified to ensure the policy is distributed to the records custodian/manager and the District should have a written acknowledgement of receipt from the records custodian/manager.

District's Response:

It was discovered that no formal acknowledgment named the Fiscal Officer as the public records custodian, despite an existing understanding of this role. On May 27, 2025, resolution R21-2025 was passed, formally designating the Fiscal Officer as the custodian of public records, ensuring compliance with O.R.C. 121.22 and Board of Trustees' regulations.

<i>Finding Number</i>	2024-007
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Internal Control Deficiency & Noncompliance

Ohio Rev. Code § 5705.41(D)(1) provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the Fiscal Officer certifying that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in Ohio Rev. Code §§ 5705.41(D)(1) and 5705.41(D)(3), respectively.

1. "Then and Now" certificate – If the chief fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board can authorize the drawing of a warrant for the payment of the amount due. The Board has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution. Amounts less than \$100 in counties and less than \$3,000 in all other subdivisions or taxing units may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

2. Blanket Certificate – The auditor or fiscal officer may prepare “blanket” certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. Super Blanket Certificate – The Board may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel oil, gasoline, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Due to deficiencies in internal controls over purchasing, the following was noted:

- In 2023, Blanket Certificate purchase orders were established but were not for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line item account over a period not running beyond the end of the current fiscal year. This matter was corrected for 2024.

Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, the Fiscal Officer should certify funds are or will be available prior to obligation by the District. When prior certification is not possible, “then and now” certification should be used

District's Response:

It was identified that the District did not have a formal resolution authorizing the Fiscal Officer to create purchase orders without the Board's final approval. This issue was addressed in 2024 when the Board passed a resolution granting the Fiscal Officer the authority to issue purchase orders up to a specified limit without prior Board approval.

<i>Finding Number</i>	2024-008
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Noncompliance

Finding For Recovery

Ohio Rev. Code § 117.24 requires the Auditor of State to determine whether “public money has been illegally expended, any public money collected has not been accounted for, any public money due has not been collected, or any public property has been converted or misappropriated. . . .” Those determinations in an audit report constitute “findings for recovery.” Ohio Rev. Code § 9.24(H)(3).

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internat'l. Preparatory School*, 128 Ohio St.3d 50 (2010).

Paint Creek Joint Emergency Medical Services/Fire District
Highland County
Schedule of Findings
Page 7

26 U.S.C. Section 3404 provides if the employer is in the United States, or a state, or political subdivision thereof, or the District of Columbia, or any agency instrumentality of any one or more of the forgoing, the return of the amount deducted and withheld upon any wages may be made by any officer or employee of the United States, or of such state, or political subdivision, or the District of Columbia, or of such agency or instrumentality, as the case may be, having control of the payment of such wages, or appropriately designated for that purpose.

Former Clerk, James Barrett, did not remit federal payroll taxes for the period July to September 2020 to the Internal Revenue by the required due dates. Failure to file, pay, and/or report the withholdings resulted in penalties and interest of \$943.90 paid by the District in September 2024.

The failure to remit federal payroll tax withholdings timely is considered gross negligence. Late payment fees and related finance charges incurred through gross negligence are illegal expenditures which do not serve a proper public purpose. These charges would have been avoided had the funds been remitted by the required due dates.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.24, a Finding for Recovery for public monies illegally expended is hereby issued against former Clerk, James Barrett, and his bonding company, EMC Insurance, AKA Employers Mutual Casualty Company, jointly and severally, in the amount of \$943.90, and in favor of Paint Creek Joint EMS and Fire District General Fund, in the amount of \$943.90.

District's Response:

In previous audits reviewing financial activities from July 17, 2015, through July 1, 2024, and January 1, 2018, through December 31, 2022, several areas of concern were identified. These included unauthorized credit card transactions, late financial filings resulting in penalties, and a general lack of internal financial oversight during the tenure of the former Fiscal Officer, James Barrett, who resigned on September 27, 2022.

On March 31, 2025, James Barrett pleaded guilty in the Highland County Court in Greenfield to charges of Misuse of a Credit Card (Case No. CRB 2400212 A) and Dereliction of Duty (Case No. CRB 2400212 C). A third charge, Failure to Withhold Taxes (Case No. CRB 2400212 B), was dismissed with prejudice. Barrett was sentenced to 60 months of supervised probation, 150 hours of community service to be completed by December 31, 2027, and received a \$750 fine plus court costs. Additionally, he was ordered to pay \$35,719.25 in restitution and applicable fees and is barred from holding a government position for four years after the restitution is fully paid.

While the audit also reviewed corrective actions taken, it was noted that a payment of \$943.90 to the IRS was made by the District in September 2024. This payment finalized the district's obligation to the IRS but was outside the SIU audit period that ended on July 1, 2024. Therefore, its exclusion from the SIU's report was due to timing.

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Paint Creek Joint EMS FIRE DISTRICT

640 North Washington St. P.O Box 79 Greenfield, OH 45123
Phone 937-981-3394

Board Members: Ron Ward, Randy Mustard, Jacob Meyers, C01y Taylor, Dick Barrera,
Arthur Harless, Chad Frazier, Jason Brown, Bart Barton, Joshua Roe
Chief: David E. Manning II, Assistant Chief: William M. Strain Fiscal Officer: Linda Hopkins

SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2024 and 2023

Finding Number	Finding Summary	Fully Corrected?	Additional Information
2022-001	Cash Reconciliations	Yes	Corrected
2022-002	Establishing Funds	Yes	Corrected
2022-003	Filing of Annual Financial Report	Yes	Corrected
2022-004	CPIM Exemption	Yes	Corrected
2022-005	Public Records Policy to Custodian	No	Re-issued as 2024-006
2022-006	Financial Reporting	No	Re-issued as 2024-001
2022-007	Finding For Recovery – Illegal Expenditures		Finding for Recovery against James Barrett has not been repaid.
2022-008	Expenditures exceeding Appropriations	Yes	Corrected
2022-009	Amended Official Certificate	Yes	Corrected
2022-010	Appropriation Resolution	Yes	Corrected
2022-011	Marshall Township EMS Contract	Partially Corrected	Re-issued as 2024-003 Corrected for 2024.
2022-012	EMS Reconciliation	Yes	Corrected
2022-013	Late Federal Income Taxes	Yes	Corrected
2022-014	Late Ohio Income Taxes	Yes	Corrected
2022-015	Late OPERS Payments	Yes	Corrected
2022-016	Late OP&F Payments	Yes	Corrected
2022-017	Minute records	Yes	Corrected
2022-018	Payroll Issues	No	Re-issued as 2024-005
2022-019	Failure to certify available funds	Yes	Re-issued as 2024-007

OHIO AUDITOR OF STATE KEITH FABER



PAINT CREEK JOINT EMERGENCY MEDICAL SERVICES/FIRE DISTRICT

HIGHLAND COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 12/30/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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