



OHIO AUDITOR OF STATE
KEITH FABER



**REFUGEE-CANYON JOINT FIRE DISTRICT
LICKING COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types For the Year Ended December 31, 2022.....	5
Notes to the Financial Statements For the Year Ended December 31, 2022.....	6
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types For the Year Ended December 31, 2021.....	11
Notes to the Financial Statements For the Year Ended December 31, 2021.....	12
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types For the Year Ended December 31, 2020.....	17
Notes to the Financial Statements For the Year Ended December 31, 2020.....	18
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	23
Schedule of Findings.....	25

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Refugee-Canyon Joint Fire District
Licking County
1380 Beaver Run Road
Hebron, Ohio 43025

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Refugee-Canyon Joint Fire District, Licking County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years then ended December 31, 2022, 2021, and 2020, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2022, 2021, and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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* section of our report, the accompanying financial statements 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, 2022, 2021, and 2020, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 8 to the December 31, 2022 financial statements, the District suspended operations on August 16, 2022 and officially dissolved December 31, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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.

KEITH FABER
Ohio Auditor of State



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

October 2, 2025

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Refugee-Canyon Joint Fire District
Licking County
Combined Statement of Receipts, Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	All Fund Types		
	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	\$ 313,530	\$ 154,786	\$ 468,316
Intergovernmental	-	12,670	12,670
Earnings on Investments	2,964	-	2,964
Miscellaneous	641	-	641
<i>Total Cash Receipts</i>	<u>317,135</u>	<u>167,456</u>	<u>484,591</u>
Cash Disbursements			
Current Disbursements:			
General Government	836	-	836
Public Safety:	314,171	816,411	1,130,582
Capital Outlay	-	1,454	1,454
<i>Total Cash Disbursements</i>	<u>315,007</u>	<u>817,865</u>	<u>1,132,872</u>
<i>Excess Receipts Over (Under) Disbursements</i>	<u>2,128</u>	<u>(650,409)</u>	<u>(648,281)</u>
<i>Net Change in Fund Cash Balance</i>	2,128	(650,409)	(648,281)
<i>Fund Cash Balances, January 1</i>	<u>852</u>	<u>651,978</u>	<u>652,830</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 2,980</u>	<u>\$ 1,569</u>	<u>\$ 4,549</u>

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

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Refugee-Canyon Joint Fire District, Licking County, (the District) as a body corporate and politic. Additional stipulations are set forth in the joint resolution establishing the District (Village of Hebron Resolution #19-12). A five-member Board of Trustees governs the District. Each political subdivision within the District appoints one elected member from their respective board and an additional member who resides in the political subdivision. Those subdivisions are Union Township and the Village of Hebron. The fifth member of the board shall be a resident in the district, shall not be an elected official of the participating subdivisions, and shall be appointed by the other members of the District Board of Trustees. The District provides fire protection and rescue services within the District. Currently, the District does not provide services 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.

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 and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which is 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 Fund:

Fire/ EMS Levy Fund – This fund receives tax and intergovernmental revenue from the participating entities for expenditures related to fire protection and emergency medical services and also receives charges for services from emergency medical service billings for direct costs of services.

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.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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. The County Budget Commission also approves the annual appropriation measure. 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 are not reappropriated.

A summary of 2022 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

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.

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:

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

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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. The balance of \$ 4,459 is restricted within the special revenue fund.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$314,371	\$317,135	\$2,764
Special Revenue	1,160,829	167,456	(993,373)
Total	\$1,475,200	\$484,591	(\$990,609)

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Appropriations	Actual Expenditures	Variance
General	\$315,007	\$315,007	\$0
Special Revenue	1,418,956	817,865	601,091
Total	\$1,733,963	\$1,132,872	\$601,091

Note 4 – Deposits and Investments

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:

Demand Deposits	2022
Total Deposits	\$4,549

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on payroll multiplied by a specific rate. This rate is calculated based on accident history and administrative costs (if material).

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Property
- Crime
- Portable Equipment
- Auto
- General Liability
- Management Liability
- Excess Liability

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 6 – Defined Benefit Pension Plans

Ohio Police and Fire Retirement System

District certified Fire Fighters belong to the 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 fighters' wages. The District has paid all contributions required through December 31, 2022.

Ohio Public Employees Retirement System

One employee belongs 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, 2022.

Social Security

The District's part-time 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, 2022.

Note 7 - Postemployment Benefits

Both OP&F and OPERS offer costs-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. OP&F contributes 0.5 percent for the employer contribution to fund these benefits. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022. As of January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

Note 8 – Dissolvment of District

The Refugee Canyon Joint Fire District officially dissolved December 31, 2022. As of the date of this report, the District is still working to resolve outstanding liabilities with the Ohio Bureau of Worker's Compensation \$20,107 and Ohio Department of Job & Family Services \$20,483.

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Refugee-Canynon Joint Fire District
Licking County
Combined Statement of Receipts, Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2021

	All Fund Types		
	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	\$ 1,833,356	\$ 218,126	\$ 2,051,482
Intergovernmental	1,319	12,781	14,100
Earnings on Investments	201	-	201
Contributions and Donations	1,600	-	1,600
Miscellaneous	176	-	176
<i>Total Cash Receipts</i>	<u>1,836,652</u>	<u>230,907</u>	<u>2,067,559</u>
Cash Disbursements			
Current Disbursements:			
Public Safety:	1,851,677	139,385	1,991,062
Capital Outlay	-	42,974	42,974
<i>Total Cash Disbursements</i>	<u>1,851,677</u>	<u>182,359</u>	<u>2,034,036</u>
<i>Excess Receipts Over (Under) Disbursements</i>	<u>(15,025)</u>	<u>48,548</u>	<u>33,523</u>
Other Financing Receipts			
Sale of Capitals Assets	15,226	-	15,226
<i>Total Other Financing Receipts</i>	<u>15,226</u>	<u>-</u>	<u>15,226</u>
<i>Net Change in Fund Cash Balance</i>	201	48,548	48,749
<i>Fund Cash Balances, January 1</i>	<u>651</u>	<u>603,430</u>	<u>604,081</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 852</u>	<u>\$ 651,978</u>	<u>\$ 652,830</u>

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

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Refugee-Canyon Joint Fire District, Licking County, (the District) as a body corporate and politic. Additional stipulations are set forth in the joint resolution establishing the District (Village of Hebron Resolution #19-12). A five-member Board of Trustees governs the District. Each political subdivision within the District appoints one elected member from their respective board and an additional member who resides in the political subdivision. Those subdivisions are Union Township and the Village of Hebron. The fifth member of the board shall be a resident in the district, shall not be an elected official of the participating subdivisions, and shall be appointed by the other members of the District Board of Trustees. The District provides fire protection and rescue services within the District. Currently, the District does not provide services 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.

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 and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which is organized on a fund type basis.

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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/ EMS Levy Fund – This fund receives tax and intergovernmental revenue from the participating entities for expenditures related to fire protection and emergency medical services and also receives charges for services from emergency medical service billings for direct costs of services.

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.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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. The County Budget Commission also approves the annual appropriation measure. 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 are not reappropriated.

A summary of 2021 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

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.

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:

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

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,852,577	\$1,851,878	\$(699)
Special Revenue	134,923	230,907	95,984
Total	\$1,987,500	\$2,082,785	\$95,285

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Appropriations	Actual Expenditures	Variance
General	\$1,851,677	\$1,851,677	\$0
Special Revenue	434,393	182,359	252,034
Total	\$2,286,070	\$2,034,036	\$252,034

Note 4 – Deposits and Investments

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:

Demand Deposits	2021
Total Deposits	\$652,830

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on payroll multiplied by a specific rate. This rate is calculated based on accident history and administrative costs (if material).

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Property
- Crime
- Portable Equipment
- Auto
- General Liability
- Management Liability
- Excess Liability

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 6 – Defined Benefit Pension Plans

Ohio Police and Fire Retirement System

District certified Fire Fighters belong to the 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 fighters' wages. The District has paid all contributions required through December 31, 2021.

Ohio Public Employees Retirement System

One employee belongs 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, 2021.

Social Security

The District's part-time 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, 2021.

Note 7 - Postemployment Benefits

Both OP&F and OPERS offer costs-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. OP&F contributes 0.5 percent for the employer contribution to fund these benefits. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021. As of January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

Note 8 – Fund Balances

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:

Fund Balance	Special Revenue
Outstanding Encumbrances	\$777
Total	\$777

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue fund would include outstanding encumbrances.

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 9 – Subsequent Event -Dissolvment of District

The Refugee Canyon Joint Fire District officially dissolved December 31, 2022. As of the date of this report, the District is still working to resolve outstanding liabilities with the Ohio Bureau of Worker's Compensation \$20,107 and Ohio Department of Job & Family Services \$20,483.

Refugee-Canynon Joint Fire District
Licking County
Combined Statement of Receipts, Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

	All Fund Types		
	General	Special Revenue	Combined Total
Cash Receipts			
Charges for Services	\$ 1,099,090	\$ 802,736	\$ 1,901,826
Intergovernmental	-	420	420
Earnings on Investments	651	-	651
Contributions and Donations	4,800	-	4,800
Miscellaneous	2,654	-	2,654
<i>Total Cash Receipts</i>	<u>1,107,195</u>	<u>803,156</u>	<u>1,910,351</u>
Cash Disbursements			
Current Disbursements:			
Public Safety:	1,435,422	166,027	1,601,449
Capital Outlay	-	33,699	33,699
<i>Total Cash Disbursements</i>	<u>1,435,422</u>	<u>199,726</u>	<u>1,635,148</u>
<i>Excess Receipts Over (Under) Disbursements</i>	<u>(328,227)</u>	<u>603,430</u>	<u>275,203</u>
Other Financing Receipts			
Sale of Capitals Assets	3,878	-	3,878
Other Financing Sources	325,000	-	325,000
<i>Total Other Financing Receipts</i>	<u>328,878</u>	<u>-</u>	<u>328,878</u>
<i>Net Change in Fund Cash Balance</i>	<u>651</u>	<u>603,430</u>	<u>604,081</u>
<i>Fund Cash Balances, January 1</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 651</u>	<u>\$ 603,430</u>	<u>\$ 604,081</u>

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

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Refugee-Canyon Joint Fire District, Licking County, (the District) as a body corporate and politic. Additional stipulations are set forth in the joint resolution establishing the District (Village of Hebron Resolution #19-12). A five-member Board of Trustees governs the District. Each political subdivision within the District appoints one elected member from their respective board and an additional member who resides in the political subdivision. Those subdivisions are Union Township and the Village of Hebron. The fifth member of the board shall be a resident in the district, shall not be an elected official of the participating subdivisions, and shall be appointed by the other members of the District Board of Trustees. The District provides fire protection and rescue services within the District. Currently, the District does not provide services 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.

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 and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which is 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 Fund:

Fire/ EMS Levy Fund – This fund receives tax and intergovernmental revenue from the participating entities for expenditures related to fire protection and emergency medical services and also receives charges for services from emergency medical service billings for direct costs of services.

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.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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. The County Budget Commission also approves the annual appropriation measure. 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 are not reappropriated.

A summary of 2020 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

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.

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:

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

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,435,493	\$1,436,073	\$580
Special Revenue	834,743	803,156	(31,587)
Total	\$2,270,236	\$2,239,229	(\$31,007)

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Budgeted Appropriations	Actual Expenditures	Variance
General	\$1,435,493	\$1,435,422	\$71
Special Revenue	630,157	199,726	430,431
Total	\$2,065,650	\$1,635,148	\$430,502

Note 4 – Deposits and Investments

The District maintains a deposit and investment 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:

Demand Deposits	2020
Total Deposits	\$604,081

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on payroll multiplied by a specific rate. This rate is calculated based on accident history and administrative costs (if material).

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Property
- Crime
- Portable Equipment
- Auto
- General Liability
- Management Liability
- Excess Liability

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 6 – Defined Benefit Pension Plans

Ohio Police and Fire Retirement System

District certified Fire Fighters belong to the 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 fighters' wages. The District has paid all contributions required through December 31, 2020.

Ohio Public Employees Retirement System

One employee belongs 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, 2020.

Social Security

The District's part-time 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, 2020.

Note 7 - Postemployment Benefits

Both OP&F and OPERS offer costs-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. OP&F contributes 0.5 percent for the employer contribution to fund these benefits. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020. As of January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

Note 8 – Fund Balances

. 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:

Fund Balance	Special Revenue
Outstanding Encumbrances	\$11,528
Total	\$11,528

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue fund would include outstanding encumbrances.

Refugee-Canyon Joint Fire District
Licking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and recovery from emergency funding, either federal or state, cannot be estimated.

Note 10 – Subsequent Event -Dissolvment of District

The Refugee Canyon Joint Fire District officially dissolved December 31, 2022. As of the date of this report, the District is still working to resolve outstanding liabilities with the Ohio Bureau of Worker's Compensation \$20,107 and Ohio Department of Job & Family Services \$20,483.

OHIO AUDITOR OF STATE KEITH FABER

65 East State Street
Columbus, Ohio 43215
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800-282-0370

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

Refugee-Canyon Joint Fire District
Licking County
1380 Beaver Run Road
Hebron, Ohio 43025

To the Board of Trustees:

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2022, 2021 and 2020 and the related notes to the financial statements of the Refugee-Canyon Joint Fire District, Licking County, (the District) and have issued our report thereon dated October 2, 2025, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit, We noted the District suspended operations on August 16, 2022 and officially dissolved December 31, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2022-001 that we consider to be a material weakness.

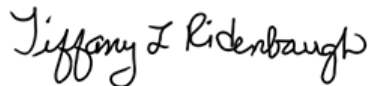
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2022-001.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



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

October 2, 2025

**REFUGEE-CANYON JOINT FIRE DISTRICT
LICKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022, 2021 and 2020**

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

FINDING NUMBER 2022-001

Revenue Posting – Noncompliance/Material Weakness

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. All revenue derived from a source other than general property tax, for which the law does not prescribe use for a particular purpose, including interest earned on the principal of any special fund, regardless of the source or purpose of the principal, shall be paid into the general fund.

Ohio Rev. Code § 5705.10(I) requires that money paid into any fund shall only be used for the purposes which such fund is established.

Ohio Rev. Code § 505.371(C) (3) provides charges collected under division (C) of this section shall be kept in a separate fund designated as the ambulance and emergency medical services fund and shall be appropriated and administered by the board. The fund shall be used for the payment of the costs of the management, maintenance, and operation of ambulance and emergency medical services in the district.

On October 30, 2019, The Village of Hebron and Union Township entered into Joint Resolution to create the District. Semiannually, after receiving funds from their respective levies, the Village of Hebron and Union Township would remit the proceeds to the District. The District placed these monies into its Special Revenue Fund instead of the General Fund. The Special Revenue Fund was created in accordance with Ohio Rev. Code § 505.371(C)(3) and therefore only charges for charges for the use of ambulance or emergency medical services should be credited to that fund. Revenue received by the District from the property tax levies of Union Township and Hebron for ordinary or general costs should have been credited to the District's General Fund.

The District inappropriately recorded the following transactions, given the source of the revenue. Audit adjustments are reflected in the financial statements correcting the following misstatements:

2020 Adjustments

1. To record General Fund Charges for Services and Other Financing Sources in the amounts of \$1,099,090 and \$325,000, respectively, misclassified as Special Revenue Fund Charges for Services receipts.
2. To record General Fund Miscellaneous Revenue, Sale of Capital Assets, and Contributions in the amounts of \$2,654, \$3,878, and \$4,800, respectively, misclassified as Special Revenue Fund Miscellaneous receipts.
3. To reclassify General Fund Public Safety disbursements in the amount of \$1,435,422 misclassified as Special Revenue Fund disbursements.

2021 Adjustments

1. To record General Fund Charges for Services in the amount of \$1,833,356 misclassified as Special Revenue Fund Charges for Services receipts.
2. To record General Fund Miscellaneous revenue, Intergovernmental revenue, Contributions and Donations revenue, and Sale of Asset revenue in the amounts of \$176, \$1,319, \$1,600, and \$15,226, respectively, misclassified as Special Revenue Fund Miscellaneous receipts.
3. To record General Fund Public Safety disbursements in the amount of \$1,851,677 misclassified as Special Revenue Fund disbursements.

**REFUGEE-CANYON JOINT FIRE DISTRICT
LICKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2022, 2021 and 2020
(continued)**

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

FINDING NUMBER 2022-001 (continued)

2022 Adjustments

1. To record General Fund Charges for Services in the amount of \$313,530 misclassified as Special Revenue Fund Charges for Services receipts.
2. To record General Fund Miscellaneous revenue in the amount of \$641 misclassified as Special Revenue Fund Miscellaneous receipts.
3. To record General Fund Public Safety disbursements in the amount of \$314,171 were misclassified as Special Revenue Fund disbursements.

By not ensuring proper financial statement presentation, the District cannot report accurate financial activity to its constituents.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The District should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

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

2. OTHER – FINDING FOR RECOVERY
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In addition, we identified the following other issues related to Findings for Recovery. This issue did not impact our GAGAS Compliance and Controls report.

FINDING NUMBER 2022-002

Finding for Recovery- Repaid Under Audit

In accordance with section 1243.3.3 of the Refugee-Canyon Joint Fire District Paid Leave Policy, "Upon retirement from active, full-time service, an employee who has twenty (20) or more years of qualified services with the Refugee-Canyon Joint Fire District shall be paid for 50% of the value for each hour of their unused sick leave balance, not to exceed 2,000 hours of accrued time, at their current pay rate."

At the time of retirement, Mr. Ryan Wyse had an unused sick leave balance of 282.29 hours. In accordance with the Fire District paid leave policy, Mr. Wyse should have been compensated at 50% of the value for each hour of unused sick leave. On August 26, 2022, Mr. Wyse received severance compensation for 290 hours of unused sick leave paid at a rate of \$30.92 totaling \$8,966 rather than 282.29 hours at \$15.46 totaling \$4,364. As a result, an overpayment of \$4,602 occurred.

Ryan Wyse repaid his \$4,602 overpayment via check on February 6, 2024. In accordance with the forgoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Ryan Wyse in the amount of \$4,602 in favor of the Refugee-Canyon Joint Fire District Fire/EMS Levy Fund.

This finding is considered to be closed.

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

OHIO AUDITOR OF STATE KEITH FABER



REFUGEE-CANYON JOINT FIRE DISTRICT

LICKING 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 11/6/2025

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
www.ohioauditor.gov