

TEMS JOINT AMBULANCE DISTRICT

JEFFERSON COUNTY, OHIO

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023





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Columbus, Ohio 43215
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Board of Trustees
TEMS Joint Ambulance District
PO Box 307
Toronto, OH 43964

We have reviewed the *Independent Auditor's Report* of the TEMS Joint Ambulance District, Jefferson County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2023 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The TEMS Joint Ambulance District is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

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

January 12, 2026

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TEMS JOINT AMBULANCE DISTRICT
Jefferson County

Table of Contents

Title	Page
Independent Auditor's Report.....	1
2024 Financial Statements:	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types	4
Notes to the Financial Statements.....	5
2023 Financial Statements:	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types	12
Notes to the Financial Statements.....	13
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	20
Schedule of Findings.....	22
Schedule of Prior Findings (Prepared by Management)	26
Corrective Action Plan (Prepared by Management).....	27

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Charles E. Harris & Associates, Inc.

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INDEPENDENT AUDITOR'S REPORT

TEMS Joint Ambulance District
Jefferson County
PO Box 307
Toronto, OH 43964-0307

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 TEMS Joint Ambulance District, Jefferson County, Ohio (the District), which comprise the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, 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 as of and for the years ended December 31, 2024 and 2023, 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, 2024 and 2023, or the changes in financial position 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 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.

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 August 29, 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.



Charles E. Harris & Associates, Inc.
August 29, 2025

TEMS Joint Ambulance District
Jefferson County
Combined Statement of Cash Receipts, Cash Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts				
Property and Other Local Taxes	\$ 520,391	\$ -	\$ -	\$ 520,391
Charges for Services	492,740	-	-	492,740
Intergovernmental	89,621	383,526	-	473,147
Earnings on Investments	59	-	5	64
Miscellaneous	15,606	-	-	15,606
<i>Total Cash Receipts</i>	<u>1,118,417</u>	<u>383,526</u>	<u>5</u>	<u>1,501,948</u>
Cash Disbursements				
Current:				
General Government	10,622	-	-	10,622
Public Safety	738,426	382,161	-	1,120,587
Health	-	1,365	-	1,365
Debt Service:				
Principal Retirement	65,954	-	-	65,954
Interest and Fiscal Charges	5,577	-	-	5,577
<i>Total Cash Disbursements</i>	<u>820,579</u>	<u>383,526</u>	<u>-</u>	<u>1,204,105</u>
<i>Excess Receipts Over (Under) Disbursements</i>	297,838	-	5	297,843
<i>Fund Cash Balances, January 1</i>	<u>569,811</u>	<u>-</u>	<u>19,540</u>	<u>589,351</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 867,649</u>	<u>\$ -</u>	<u>\$ 19,545</u>	<u>\$ 887,194</u>

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

TEMS Joint Ambulance District
Jefferson 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 TEMS Joint Ambulance District, Jefferson County, (the District) as a body corporate and politic. A five-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the City of Toronto, Village of Stratton, Village of Empire, Knox Township and Island Creek Township. The District provides Ambulance services within the District and by contract to areas outside the District.

Public Entity Risk Pool

The District participates in the Public Entities Pool of Ohio (PEP), a public entity risk pool. Note 7 to the financial statements provides additional information for this entity.

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, 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 fund of the District is 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 specific purposes other than debt service or capital projects. The District had the following significant Special Revenue Funds:

Scope Grant Special Fund The scope grant special fund accounts for and reports grant money restricted for the purpose of providing public health services to the citizens within the District.

American Rescue Plan Act Fund The Federal Funds received were distributed through the Ohio Office of Budget Management (OBM).

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies (continued)

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had the following significant capital project fund:

Ambulance Fund This fund receives money from the general fund from transfers for the purchase of a new ambulance.

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 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 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.

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies (continued)

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 or retirement, 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 various leases related to vehicles under noncancelable leases. Lease disbursements are recognized when they are paid.

SBITAs

The District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are 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.

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.

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 2 – Summary of Significant Accounting Policies (continued)

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, The District did not make proper certification of funds for 42% of the disbursements tested for 2024.

Note 4 – Budgetary Activity

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

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 676,071	\$ 1,118,417	\$ 442,346
Special Revenue	383,526	383,526	-
Capital Projects	72,000	5	(71,995)

2024 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 1,103,371	\$ 907,498	\$ 195,873
Special Revenue	383,526	383,526	-
Capital Projects	-	-	-

Note 5 – Deposits

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

	2024
Demand deposits	\$ 887,194

Deposits

Deposits are insured by the Federal Depository 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.

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 6 – Taxes

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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	2024
Cash and investments	\$ 48,150,572
Actuarial liabilities	22,652,556

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 8 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

All 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%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

Social Security

District board members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

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

Note 9 - Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plan that includes a health reimbursement arrangement (HRA) allowance for benefit recipients who meet 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. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% 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%; however, a portion of the health care rate was funded with reserves.

Note 10 – Debt

Debt outstanding at December 31, 2024 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2021 US Bank Financed Purchase	\$ 206,086	2.05%
Total	<u>\$ 206,086</u>	

The District entered into a financed purchase to finance the purchase two new ambulances in 2021. The financed purchase will be repaid from general fund until satisfied in 2027. The interest rate is fixed at 2.05%.

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 10 – Debt (continued)

Amortization

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

Year Ending December 31:	2021 US Bank Financed Purchase
2025	\$ 71,531
2026	71,531
2027	71,531
Total	<u>\$ 214,593</u>

Note 11 - Contingent Liabilities

The District may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the District's financial condition.

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor. The grantor 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

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 this amount was as follows:

<u>Fund Balances</u>	<u>General</u>
Outstanding Encumbrances	\$ 86,919

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

TEMS Joint Ambulance District
Jefferson County
Combined Statement of Cash Receipts, Cash Disbursements and
Changes In Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts				
Property and Other Local Taxes	\$ 400,110	\$ -	\$ -	\$ 400,110
Charges for Services	590,889	-	-	590,889
Intergovernmental	157,253	158,669	-	315,922
Earnings on Investments	38	-	5	43
Miscellaneous	2,120	-	-	2,120
<i>Total Cash Receipts</i>	<u>1,150,410</u>	<u>158,669</u>	<u>5</u>	<u>1,309,084</u>
Cash Disbursements				
Current:				
General Government	7,577	-	-	7,577
Public Safety	1,068,373	157,823	-	1,226,196
Health	-	846	-	846
Debt Service:				
Principal Retirement	64,629	-	-	64,629
Interest and Fiscal Charges	6,902	-	-	6,902
<i>Total Cash Disbursements</i>	<u>1,147,481</u>	<u>158,669</u>	<u>-</u>	<u>1,306,150</u>
<i>Excess Receipts Over (Under) Disbursements</i>	2,929	-	5	2,934
Other Financing Receipts (Disbursements)				
Transfers In	-	-	6,000	6,000
Transfers Out	(6,000)	-	-	(6,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(6,000)</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
<i>Net Change in Fund Cash Balance</i>	(3,071)	-	6,005	2,934
<i>Fund Cash Balances, January 1</i>	<u>572,882</u>	<u>-</u>	<u>13,535</u>	<u>586,417</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 569,811</u>	<u>\$ -</u>	<u>\$ 19,540</u>	<u>\$ 589,351</u>

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

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

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Note 2 – Summary of Significant Accounting Policies

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American Rescue Plan Act Fund The Federal Funds received were distributed through the Ohio Office of Budget Management (OBM).

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies (continued)

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had the following significant capital project fund:

Ambulance Fund This fund receives money from the general fund from transfers for the purchase of a new ambulance.

Basis of Accounting

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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

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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.

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies (continued)

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.

Leases

The District is the lessee in various leases related to vehicles under noncancelable leases. Lease disbursements are recognized when they are paid.

SBITAs

The District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are 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.

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.

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Summary of Significant Accounting Policies (continued)

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, The District did not make proper certification of funds for 59% of the disbursements tested for 2023.

Note 4 – Budgetary Activity

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

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,333,642	\$ 1,150,410	\$ (183,232)
Special Revenue	158,669	158,669	-
Capital Projects	72,000	6,005	(65,995)

2023 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 1,271,827	\$ 1,207,082	\$ 64,745
Special Revenue	158,669	158,669	-
Capital Projects	-	-	-

Note 5 – Deposits

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

	2023
Demand deposits	\$ 479,351
Certificates of deposit	110,000
Total deposits	<u>\$ 589,351</u>

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 5 – Deposits (continued)

Deposits

Deposits are insured by the Federal Depository 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 6 – Taxes

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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	2023
Cash and investments	\$ 43,996,442
Actuarial liabilities	19,743,401

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 8 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

All 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%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2023.

Social Security

District board members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

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

Note 9 - Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plan that includes a health reimbursement arrangement (HRA) allowance for benefit recipients who meet 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. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% 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%; however, a portion of the health care rate was funded with reserves.

Note 10 – Debt

Debt outstanding at December 31, 2023 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2021 US Bank Financed Purchase	\$ 272,040	2.05%
Total	<u>\$ 272,040</u>	

The District entered into a financed purchase to finance the purchase two new ambulances in 2021. The financed purchase will be repaid from general fund until satisfied in 2027. The interest rate is fixed at 2.05%.

TEMS Joint Ambulance District
Jefferson County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 – Debt (continued)

Amortization

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

<u>Year Ending December 31:</u>	<u>2021 US Bank Financed Purchase</u>
2024	\$ 71,531
2025	71,531
2026	71,531
2027	71,531
Total	<u>\$ 286,124</u>

Note 11 - Contingent Liabilities

The District may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the District's financial condition.

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor. The grantor 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

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 this amount was as follows:

<u>Fund Balances</u>	<u>General</u>
Outstanding Encumbrances	\$ 53,601

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

Note 13 – Transfers

During 2023, transfers were made from the General Fund to the Capital Projects fund for \$6,000 for future ambulance purchases. All transfers were made in accordance with the Ohio Revised Code.

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

TEMS Joint Ambulance District
Jefferson County
PO Box 307
Toronto, OH 43964-0307

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type of the TEMS Joint Ambulance District, Jefferson County, (the District) as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, and have issued our report thereon dated August 29, 2025, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

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 purposes 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 certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2024-002 and 2024-003 that we consider to be material weaknesses.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2024-001 and 2024-003.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated August 29, 2025.

District's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying Corrective Action Plan. The District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the responses.

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.



Charles E. Harris & Associates, Inc.
August 29, 2025

**TEMS JOINT AMBULANCE DISTRICT
JEFFERSON COUNTY**

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

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2024-001 – NONCOMPLIANCE

Certification of Expenditures

Ohio Rev. Code Section 5705.41(D)(1) prohibits a subdivision or taxing entity from making a contract or ordering any expenditure of money unless a certificate signed by a fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

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

1. "Then and Now Certificates" – If the fiscal officer can certify that both at the time that contract or order was made ("then") and at the time that the fiscal officer was completing the certification ("now"), that sufficient funds were available or in the process of collection, to credit of a proper fund, properly appropriated and free from any previous encumbrance, the District can authorize the drawing of a warrant for payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution 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 Certificates - Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution adopted by a majority of members of the legislative authority against any specific line item amount 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 Certificates – The District may also make expenditures and contracts for any amount for a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most profession services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

**TEMS JOINT AMBULANCE DISTRICT
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS (Continued)
DECEMBER 31, 2024 AND 2023**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2024-001 - NONCOMPLIANCE (continued)

The District did not make the proper certification of funds for 42% and 59% of the disbursements tested for 2024 and 2023, respectively. Incurring obligations prior to the fiscal officer's certification could result in the District spending more than appropriated and negative cash 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 assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's expenditures exceeding budgetary spending limitations, we recommend that the District certify expenditures prior to incurring the liability. The District may use then and now certificates and blanket purchase orders to assist with compliance with the above requirements.

Management's Response - See Corrective Action Plan.

FINDING NUMBER 2024-002 – MATERIAL WEAKNESS

Posting of Receipts and Expenses

The District erroneously recorded numerous transactions during 2024 and 2023. The more significant adjustments are as follows:

During 2024,

- Adjusted the financial statements to report property tax rollback receipts that were recorded as Property and Other Local Taxes instead of Intergovernmental receipts in the amount of \$37,504.
- Adjusted the financial statements to report principal and interest payments that were recorded as Public Safety disbursements in the amounts of \$65,954 and \$5,577, respectively.
- Property Tax receipts were posted at the net amount instead of recording gross revenue and the corresponding fees in the amount of \$10,622;
- Charges for Services revenue was improperly recorded as a Special Item in the amount of \$3,789;
- JC Scope revenue was improperly recorded in the General Fund as Other Financing Source revenue instead of as Intergovernmental revenue in the Scope Grant Fund in the amount of \$124,013;
- JC Scope expenditures were improperly recorded in the General Fund instead of the Scope Grant fund in the amount of \$122,648;

**TEMS JOINT AMBULANCE DISTRICT
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS (Continued)
DECEMBER 31, 2024 AND 2023**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2024-002 – MATERIAL WEAKNESS (continued)

During 2023,

- Adjusted the financial statements to report property tax rollback receipts that were recorded as Property and Other Local Taxes instead of Intergovernmental receipts in the amount of \$21,415.
- Adjusted the financial statements to report principal and interest payments that were recorded as Public Safety disbursements in the amounts of \$64,629 and \$6,902, respectively.
- Property Tax receipts were posted at the net amount instead of recording gross revenue and the corresponding fees in the amount of \$7,577;
- Charges for Services revenue was improperly recorded as a Special Item in the amount of \$6,960;
- JC Scope revenue was improperly recorded in the General Fund as Other Financing Source revenue instead of as Intergovernmental revenue in the Scope Grant Fund in the amount of \$120,299;
- Healing Communities Grant revenue was improperly recorded as Miscellaneous revenue instead of Intergovernmental in the amount of \$89,610;
- JC Scope expenditures were improperly recorded in the General Fund instead of the Scope Grant fund in the amount of \$119,453;
- Charges for Services revenue was improperly recorded as Other Debt Proceeds in the General Fund in the amount of \$2,200.

Failure to consistently properly post all transactions increases the possibility the District will not be able to identify, assemble, analyze, classify record and report its transactions correctly or to document compliance with finance related legal and contractual requirements. Management has agreed to the adjustments, which are reflected in the accompanying financial statements and District records.

Sound financial reporting is the responsibility of the District and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. We recommend the District adopt policies and procedures to identify and correct errors and omissions in a timely manner. Management can use the UAN manual and other Auditor of State guidance to aid in properly identifying account classifications and preparing annual financial statements.

Management's Response - See Corrective Action Plan.

**TEMS JOINT AMBULANCE DISTRICT
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS (Continued)
DECEMBER 31, 2024 AND 2023**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2024-003 – MATERIAL WEAKNESS/NONCOMPLIANCE

Posting of American Rescue Plan Act (ARPA) Activity

Ohio Rev. Code §5705.09 requires subdivisions to establish separate funds for each class of revenue derived from a source other than the general property tax, which the law (i.e., terms and conditions of a federal program) requires to be used for a particular purpose. Local governments do not need to seek AOS approval for establishing funds for new COVID-19 federal programs.

Auditor of State Bulletin 2021-004 provides guidance on accounting for American Rescue Plan Act (ARPA) grants. This bulletin states that when a portion or all of the work has been completed and paid for at the time the ARPA money is received, the entity must place all funds into a special ARPA fund. For work completed and paid for, the fund(s) used to pay for the goods and/or services (before the ARPA money as received) can be reimbursed. One way to repay the fund is to transfer the ARPA money from the ARPA fund to the fund that made the original payments.

ARPA grant revenue in the amount of \$259,513 and \$38,370 in 2024 and 2023, respectively was improperly posted to the General Fund and should have been posted to the special ARPA Fund as Intergovernmental then be reimbursed to the funds used to pay for the goods and/or services before the ARPA money was received. Expenditures in the amount of \$259,513 for 2024 and \$38,370 for 2023 was recorded in the General Fund instead of a special ARPA fund.

The District did not have control procedures in place to ensure that grant revenue and expenditures was posted to the correct funds when the ARPA monies was received. The reclassification of the ARPA activity, with which District management agrees, is reflected in the accompanying financial statements.

The District should implement procedures to ensure that the ARPA grant activity is properly posted to the ARPA Grant Fund and should review Ohio Rev. Code §5705.09 and Auditor of State Bulletin 2021-004 to ensure any reimbursements to other funds are allowable and properly posted.

Management's Response - See Corrective Action Plan.

**TEMS JOINT AMBULANCE DISTRICT
JEFFERSON COUNTY**

**SUMMARY SCHEDULE OF PRIOR FINDINGS
DECEMBER 31, 2024 AND 2023
PREPARED BY MANAGEMENT**

Finding Number	Finding Summary	Status	Additional Information
2022-001	Noncompliance - Disbursements Plus Encumbrances Exceeded Appropriations	Corrected	N/A
2022-002	Material Weakness - Posting of Authorized Budgetary Measures	Corrected	N/A
2022-003	Material Weakness - Posting of Receipts and Expenses	Not Corrected	N/A

**TEMS JOINT AMBULANCE DISTRICT
JEFFERSON COUNTY**

**CORRECTIVE ACTION PLAN
DECEMBER 31, 2024 AND 2023
PREPARED BY MANAGEMENT**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2024-001	The District will ensure properly encumbering of purchases going forward to avoid any budgetary noncompliance.	Immediately	Lori Potkrajac-Roberts, Fiscal Officer
2024-002	The District will make the suggested corrections to avoid the errors listed in the audit report in future periods.	Immediately	Lori Potkrajac-Roberts, Fiscal Officer
2024-003	The District will ensure future ARPA funds are allocated in the proper funds.	Immediately	Lori Potkrajac-Roberts, Fiscal Officer

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OHIO AUDITOR OF STATE KEITH FABER



TEMS JOINT AMBULANCE DISTRICT

JEFFERSON 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 1/22/2026

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