



**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000, 1999 AND 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Bascom Joint Ambulance District
Seneca County
P.O. Box 119
Bascom, Ohio 44809-0119

To the Board of Trustees:

We have audited the accompanying financial statements of Bascom Joint Ambulance District, Seneca County, Ohio, (the District) as of and for the years ended December 31, 2000, 1999 and 1998. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the District, as of December 31, 2000, 1999 and 1998, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management and the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 25, 2001

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**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

	General
Cash Receipts:	
Intergovernmental	\$6,500
Earnings on Investments	593
Miscellaneous	250
Total Cash Receipts	7,343
Cash Disbursements:	
Current:	
Salaries - Clerk	1,024
Salaries - Trustees	659
Retirement	432
Supplies	76
Insurance	1,822
Legal	240
Buildings Contracts	2,400
Buildings Maintenance	134
Buildings Utilities	1,252
Other	3,539
Total Disbursements	11,578
Total Disbursements Over Receipts	(4,235)
Other Financing Receipts:	
Other Sources	40
Excess of Cash Disbursements Over Cash Receipts and Other Financing Receipts	(4,195)
Cash Balances, January 1	15,286
Cash Balances, December 31	\$11,091

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

**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	General
Cash Receipts:	
Intergovernmental	\$21,000
Earnings on Investments	269
Miscellaneous	159
Total Cash Receipts	21,428
Cash Disbursements:	
Current:	
Salaries - Clerk	899
Salaries - Trustees	720
Retirement	246
Supplies	578
Equipment	276
Legal	240
Buildings Contracts	5,950
Buildings Maintenance	72
Buildings Utilities	1,032
Other	1,138
Total Disbursements	11,151
Total Receipts Over Disbursements	10,277
Other Financing Receipts:	
Other Sources	2,250
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	12,527
Cash Balances, January 1	2,759
Cash Balances, December 31	\$15,286

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

**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1998**

	General
Cash Receipts:	
Intergovernmental	\$21,100
Earnings on Investments	124
Miscellaneous	1,506
Total Cash Receipts	22,730
Cash Disbursements:	
Current:	
Salaries - Clerk	818
Salaries - Trustees	643
Supplies	614
Equipment	5,904
Insurance	3,581
Buildings Contracts	6,568
Buildings Maintenance	30
Buildings Utilities	1,435
Other	668
Total Disbursements	20,261
Total Receipts Over Disbursements	2,469
Other Financing Receipts:	
Other Sources	290
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	2,759
Cash Balances, January 1	
Cash Balances, December 31	\$2,759

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

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**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Bascom Joint Ambulance District, Seneca County, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by an appointed three-member Board of Trustees. One Board member is appointed by each political subdivision within the District and one representative selected by the Board of Trustees in a joint session of the Townships. Those subdivisions are, Hopewell Township and Loudon Township. The District provides ambulance rescue service within the District.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

C. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The General Fund is the general operating fund and used to account for all financial resources of the District.

D. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, 1999 AND 1998
(Continued)**

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. The District did not use the encumbrance method of accounting.

A summary of 2000, 1999 and 1998 budgetary activity appears in Note 3.

E. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. EQUITY IN CASH

The District maintains cash accounts used by its fund. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash at December 31 follows:

	<u>2000</u>	<u>1999</u>	<u>1998</u>
Demand deposits	<u>\$11,091</u>	<u>\$15,286</u>	<u>\$2,759</u>

Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000, 1999 and 1998 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$7,000</u>	<u>\$7,383</u>	<u>\$382</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$19,250</u>	<u>\$11,578</u>	<u>\$7,672</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$19,080</u>	<u>\$23,678</u>	<u>\$4,598</u>

**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000, 1999 AND 1998
(Continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$21,747</u>	<u>\$11,151</u>	<u>\$10,596</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$22,000</u>	<u>\$23,020</u>	<u>\$1,020</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$22,000</u>	<u>\$20,261</u>	<u>\$1,739</u>

The District did not certify expenditures in accordance with Ohio Revised Code § 5705.41(D).

4. RETIREMENT SYSTEMS

The District's officials belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000, 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% during 1998 and 1999 and 10.84% during 2000 of participants' gross salaries. The District has paid all contributions required through December 31, 2000.

5. RISK MANAGEMENT

The Township is a member of the Public Entities Pool (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- Legal liability;
- Wrongful acts, and
- Property.

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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Bascom Joint Ambulance District
Seneca County
P.O. Box 119
Bascom, Ohio 44809-0119

To the Board of Trustees:

We have audited the financial statements of the Bascom Joint Ambulance District (the District) as of and for the years ended December 31, 2000, 1999 and 1998, and have issued our report thereon dated June 25, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-30574-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated June 25, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated June 25, 2001.

Bascom Joint Ambulance District
Seneca County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 25,2001

**BASCOM JOINT AMBULANCE DISTRICT
SENECA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000, 1999 AND 1998**

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

FINDING NUMBER 2000-30574-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states no orders or contracts involving the expenditure of money is to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirement:

- a. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- b. If the amount involved is less than \$1,000, the fiscal officer may authorize it to be paid without the affirmation of the Board, if such expenditure is otherwise valid.

One hundred percent of the transactions tested were not certified nor were the exception properly utilized. To improve controls over disbursements, we recommend that all District disbursements receive certification of the fiscal officer that the funds are or will be available.



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BASCOM JOINT AMBULANCE DISTRICT

SENECA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 19, 2001**