



Mary Taylor, CPA
Auditor of State

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

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Mary Taylor, CPA
Auditor of State

Indian Joint Fire District
Logan County
PO Box 61
Russells Point, Ohio 43348

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

June 10, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Indian Joint Fire District
Logan County
PO Box 61
Russells Point, Ohio 43348

To the Board of Trustees:

We have audited the accompanying financial statements of the Indian Joint Fire District, Logan County (the District), as of and for the years ended December 31, 2009 and 2008. 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Indian Joint Fire District, Logan County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2010, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

June 10, 2010

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	
Cash Receipts:			
General Property Tax	\$94,161	\$90,741	\$184,902
Intergovernmental	42,716		42,716
Payments in Lieu of Taxes	8,324		8,324
Earnings on Investments	3,654		3,654
Miscellaneous	2,523		2,523
Total Cash Receipts	<u>151,378</u>	<u>90,741</u>	<u>242,119</u>
Cash Disbursements:			
Current Disbursements:			
General Government	5,179		5,179
Salaries	9,644		9,644
Retirement	1,453		1,453
Workers Compensation	2,331		2,331
Vounteer Fund	300		300
Vehicles	84,500		84,500
Utilities	7,068		7,068
Tools and Equipment	5,944		5,944
Supplies	3,134		3,134
Repairs	4,596		4,596
Fire Contracts	2,395		2,395
Training	2,040		2,040
Insurance	11,958		11,958
Audit Costs	1,818		1,818
Petty Cash	1,000		1,000
Miscellaneous	9,588		9,588
Debt Service:			
Redemption of Principal		82,201	82,201
Interest and Other Fiscal Charges		8,540	8,540
Total Cash Disbursements	<u>152,948</u>	<u>90,741</u>	<u>243,689</u>
Total Receipts Over (Under) Cash Disbursements	(1,570)		(1,570)
Fund Cash Balances, January 1	<u>321,270</u>		<u>321,270</u>
Fund Cash Balances, December 31	<u>\$319,700</u>	<u>\$0</u>	<u>\$319,700</u>

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

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Debt Service</u>	
Cash Receipts:			
General Property Tax	\$93,768	\$90,741	\$184,509
Intergovernmental	38,038		38,038
Payments in Lieu of Taxes	5,707		5,707
Earnings on Investments	3,017		3,017
Total Cash Receipts	<u>140,530</u>	<u>90,741</u>	<u>231,271</u>
Cash Disbursements:			
Current Disbursements:			
General Government	4,593		4,593
Salaries	10,674		10,674
Retirement	1,554		1,554
Workers Compensation	3,737		3,737
Vounteer Fund	300		300
Utilities	6,617		6,617
Furnishings and Equipment	7,046		7,046
Supplies	3,703		3,703
Repairs	8,172		8,172
Fire Contracts	2,395		2,395
Training	2,593		2,593
Insurance	11,004		11,004
Audit Costs	2,878		2,878
Advertising & Printing	40		40
Miscellaneous	2,213		2,213
Debt Service:			
Redemption of Principal		78,096	78,096
Interest and Other Fiscal Charges		12,645	12,645
Total Cash Disbursements	<u>67,519</u>	<u>90,741</u>	<u>158,260</u>
Total Receipts Over (Under) Cash Disbursements	73,011		73,011
Fund Cash Balances, January 1	<u>248,259</u>		<u>248,259</u>
Fund Cash Balances, December 31	<u>\$321,270</u>	<u>\$0</u>	<u>\$321,270</u>

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

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Indian Joint Fire District, Logan County, (the District), as a body corporate and politic. The District was formed on June 6, 1988, from the merger of the Fire Districts of Washington Township and the Village of Russells Point. A three-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. These two members then appoint a third member. The District provides fire protection within the District and by contract to areas outside the District. The District's management believes these financial statements present all activities for which the District is financially accountable.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. 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.

The District values certificates of deposits at cost.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Debt Service Funds

These funds account for resources the District accumulates to pay bond and note debt. The District had the following Debt Service Fund:

Bond Retirement Fund – This Fund accounts for the proceeds of the tax levy used to retire bond debt issued for the renovation of the fire station building.

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

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

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

2. EQUITY IN POOLED DEPOSITS

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

	<u>2009</u>	<u>2008</u>
Demand deposits	\$212,028	\$216,422
Certificates of deposit	107,672	104,848
Total deposits	<u>\$319,700</u>	<u>\$321,270</u>

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

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$233,983	\$151,378	(\$82,605)
Debt Service	90,741	90,741	
Total	\$324,724	\$242,119	(\$82,605)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$224,654	\$152,948	\$71,706
Debt Service	90,741	90,741	
Total	\$315,395	\$243,689	\$71,706

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$244,654	\$140,530	(\$104,124)
Debt Service	90,741	90,741	
Total	\$335,395	\$231,271	(\$104,124)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$200,654	\$67,519	\$133,135
Debt Service	90,741	90,741	
Total	\$291,395	\$158,260	\$133,135

The District failed to establish a debt service fund which violated Ohio Rev. Code Section 5705.09(C).

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts.

Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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

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

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

5. DEBT

Debt outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$123,697	5%

In 2006, the District approved the issuance of \$400,000 in general obligation bonds, to finance the construction and renovation of the fire station facilities. The actual bonds issued were in the amount of \$358,460. Principal and interest are due monthly and the debt matures on December 30, 2011. The debt payments are funded by tax levy proceeds.

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

Year ending December 31:	General Obligation Bonds
2010	\$ 90,741
2011	37,701
Total	\$128,442

6. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, 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, 2009.

Effective July 1, 1991, all employees not otherwise covered by Ohio Public Employees Retirement System have an option to choose Social Security. As of December 31, 2009, sixteen volunteer firefighters are members of Social Security. The Board's liability is 6.2 percent of wages paid.

7. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions.



Mary Taylor, CPA

Auditor of State

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

Indian Joint Fire District
Logan County
PO Box 61
Russells Point, Ohio 43348

To the Board of Trustees:

We have audited the financial statements of the Indian Joint Fire District, Logan County (the District), as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated June 10, 2010, wherein we noted the District prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Government's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Government's internal control over financial reporting.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2009-001 and 2009-002 in the accompanying schedule of findings to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Government's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-002 and 2009-003.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 10, 2010.

We intend this report solely for the information and use of the Board of Trustees and management. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 10, 2010

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

Material Weakness

Preparing Accounting Records and Financial Statements

The District should have procedures in place to help assure the proper recording of financial activity in the accounting records and financial statements to assist in the effective management and reporting of financial resources. The District's annual financial statements did not include the beginning 2009 and 2008 General Fund balances, in the amount of \$321,270 and \$248,259 respectively, or the ending 2009 and 2008 General Fund balances in the amount of \$319,700 and \$321,270 respectively.

The District's 2009 accounting records and financial statements had revenue classification errors as follows: a) unrecorded/unreported interest revenue of \$3,654; b) unreported miscellaneous revenue of \$2,005 and misclassified miscellaneous revenue of \$518; c) tax receipts in the amount of \$90,741 were not allocated to the Debt Service Fund but were instead reported in the General Fund; d) tax settlements were recorded at net rather than gross and this resulted in the understatement of revenue by \$5,179; e) intergovernmental revenue receipts of \$42,716 were reported as taxes on the financial statements; and f) payments in lieu of taxes receipts of \$8,324 were reported as taxes on the financial statements. The District's 2009 accounting records and financial statements had expenditure classification errors as follows: a) debt payments totaling \$90,741 were recorded in the General Fund as "Debt Service" instead of in the Debt Service Fund as Debt Service – Principal and Debt Service – Interest; b) the Debt Service Fund reported \$147,686 as "Transfers-Out" although the amount actually represented the General Fund's expenditures less 2009 bank charges of \$83; c) the General Fund's expenditures totaling \$147,769 (\$147,686 + \$83) were not reported in the proper expenditure line items; and d) tax settlements were recorded at net rather than gross and this resulted in the understatement of expenditures by \$5,179.

The District's 2008 accounting records and financial statements had revenue classification errors as follows: a) unrecorded/unreported interest revenue of \$3,017; b) tax receipts in the amount of \$90,741 were not allocated to the Debt Service Fund but were instead reported in the General Fund; c) tax settlements were recorded at net rather than gross and this resulted in the understatement of revenue by \$4,593; d) intergovernmental revenue receipts of \$38,038 were reported as taxes on the financial statements; and e) payments in lieu of taxes receipts of \$5,707 were reported as taxes on the financial statements. The District's 2008 accounting records and financial statements had expenditure classification errors as follows: a) the reported expenditures were \$1,012 lower than the expenditures per the subsidiary records; b) debt payments totaling \$90,741 were recorded in the General Fund as "Contract Services" instead of in the Debt Service Fund as Debt Service – Principal and Debt Service – Interest; c) tax settlements were recorded at net rather than gross and this resulted in the understatement of expenditures by \$4,593; and d) several expenditure line items were combined into the single line item "Expenses" rather than being either reported separately or in more informative groups – these line items totaled \$53,628.

The District's accounting records and the accompanying financial statements have been adjusted to properly reflect the financial activity and balances of the District.

The failure to maintain accounting records and to prepare financial statements that correctly classify and include all revenues and expenditures and that are consistent with the presentation used by governmental entities, not only inhibited the user's ability to fully understand the results of operations but may also result in material financial statement reporting errors.

**FINDING NUMBER 2009-001
(Continued)**

The District should utilize governmental accounting resources such as those provided on the Auditor of State website when preparing annual financial statements. In addition, a review should be performed of the financial statements and supporting records to help assure they are accurate, properly classified, and complete.

FINDING NUMBER 2009-002

Material Weakness / Noncompliance Citation

Ohio Rev. Code Section 5705.09(C) requires each subdivision to establish a bond retirement fund into which it must pay sufficient revenues to retire serial bonds, notes and certificates of indebtedness at maturity. **Indian Joint Fire District, Ohio \$400,000 Fire Station Bonds, Series 2006, Section 6** states that the funds derived from said tax levies hereby required shall be placed in a separate and distinct fund, which, together with all interest collected on the same, shall be irrevocably pledged for the payment of the interest on and the principal of the bonds when and as the same shall fall due. The District failed to establish the required debt service fund.

The failure to establish the required debt service fund not only inhibited the user's understanding of the financial statements but also resulted in material misstatement of the 2009 and 2008 financial statements. The District's accounting records and accompanying financial statements have been adjusted to reflect a portion of the 2001 tax levy, which is a continuing levy that is allowed to fund this bond issuance, along with the principal and interest payments on this bond issue in the Debt Service Fund.

The District should notify the county budget commission of the requirements to retire this bond debt, using a portion of the 2001 tax levy, in a 5705.09(C) debt service fund. The District should then record the tax levy proceeds as allocated by the county budget commission, along with the bond payments as they become due, in the Debt Service Fund.

FINDING NUMBER 2009-003

Noncompliance Citation

Ohio Rev. Code 135.13 requires that interim deposits, such as certificates of deposit must mature not more than one year from the date of deposit. The District purchased a certificate of deposit, in the amount \$63,019, with a 24 month maturity period.

Interim deposits invested in certificates of deposit that mature beyond one year could result in the District not being in a position to handle short term financing needs. In most instances, the District would only be able to redeem the certificates of deposit before maturity by paying a penalty.

The District should implement procedures to determine compliance with this requirement and to maintain adequate funds for short-term financing needs.

OFFICIALS' RESPONSE: We did not receive a response from Officials to the findings reported above.

**INDIAN JOINT FIRE DISTRICT
LOGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Preparing accounting records and financial statements	No	Repeated as finding 2009-001
2006-002	Ohio Rev. Code Section 5705.09(C) – Establishment of a Debt Service Fund	No	Repeated as finding 2009-002
2006-003	Overpayment of Medicare Tax	Yes	
2006-004	ORC 5705.41(B) – Actual expenditures greater than appropriations	Yes	



Mary Taylor, CPA
Auditor of State

INDIAN JOINT FIRE DISTRICT

LOGAN 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 13, 2010