



Dave Yost • Auditor of State



**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT  
CARROLL COUNTY**

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# Dave Yost • Auditor of State

Carroll-Columbiana-Harrison Joint Solid Waste District  
Carroll County  
618-B Canton Road, NW  
Carrollton, Ohio 44615

To the Board of Directors:

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.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

January 12, 2011

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Carroll-Columbiana-Harrison Joint Solid Waste District  
Carroll County  
618-B Canton Road, NW  
Carrollton, Ohio 44615

To the Board of Directors:

We have audited the accompanying financial statements of Carroll-Columbiana-Harrison Joint Solid Waste District, Carroll 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 Districts 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.

Carroll-Columbiana-Harrison Joint Solid Waste District  
Carroll County  
Independent Accountants' Report on Internal Control Over  
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Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Carroll-Columbiana-Harrison Joint Solid Waste District, Carroll 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 January 12, 2011, 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.



**Dave Yost**  
Auditor of State

January 12, 2011



**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT  
CARROLL 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Licenses, Permits and Fees	\$337,412		\$337,412
Intergovernmental		\$59,517	59,517
Miscellaneous	39,258		39,258
	<u>376,670</u>	<u>59,517</u>	<u>436,187</u>
Total Cash Receipts			
<b>Cash Disbursements:</b>			
Current Disbursements:			
Public Health Services:			
Salaries	71,225		71,225
Fringe Benefits	19,660		19,660
Materials and Supplies	838		838
Contracts - Repair	2,244		2,244
Contracts - Services	248,794	62,999	311,793
Advertising and Printing	4,758	4,109	8,867
Travel	495		495
Other	3,219	2,881	6,100
	<u>351,233</u>	<u>69,989</u>	<u>421,222</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>25,437</u>	<u>(10,472)</u>	<u>14,965</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Advances-In		15,733	15,733
Advances-Out	(15,733)		(15,733)
	<u>(15,733)</u>	<u>15,733</u>	<u>0</u>
Total Other Financing Receipts / (Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	9,704	5,261	14,965
Fund Cash Balances, January 1	<u>273,940</u>	<u>0</u>	<u>273,940</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$283,644</u></b>	<b><u>\$5,261</u></b>	<b><u>\$288,905</u></b>

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

**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT  
CARROLL 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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Licenses, Permits and Fees	372,044		372,044
Intergovernmental		62,550	62,550
Miscellaneous	68,193		68,193
	<u>440,237</u>		<u>502,787</u>
Total Cash Receipts	<u>440,237</u>	<u>62,550</u>	<u>502,787</u>
<b>Cash Disbursements:</b>			
Current Disbursements:			
Public Health Services:			
Salaries	74,908		74,908
Fringe Benefits	19,494		19,494
Materials and Supplies	1,032		1,032
Contracts - Repair	2,113		2,113
Contracts - Services	249,523	14,041	263,564
Advertising and Printing	1,728	29,549	31,277
Travel	1,701		1,701
Other	8,976	20,000	28,976
	<u>359,475</u>	<u>63,590</u>	<u>423,065</u>
Total Cash Disbursements	<u>359,475</u>	<u>63,590</u>	<u>423,065</u>
Total Receipts Over/(Under) Disbursements	<u>80,762</u>	<u>(1,040)</u>	<u>79,722</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Transfers-In		1,040	1,040
Transfers-Out	(1,040)		(1,040)
	<u>(1,040)</u>	<u>1,040</u>	<u>0</u>
Total Other Financing Receipts / (Disbursements)	<u>(1,040)</u>	<u>1,040</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	79,722	0	79,722
Fund Cash Balances, January 1	<u>194,218</u>	<u>0</u>	<u>194,218</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$273,940</u></b>	<b><u>\$0</u></b>	<b><u>\$273,940</u></b>

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

**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT  
CARROLL 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 Carroll-Columbiana-Harrison Joint Solid Waste District, Carroll County, (the District) as a body corporate and politic. The District is directed by a nine member Board of Directors comprised of the three County Commissioners of Carroll, Columbiana and Harrison Counties. The District provides solid waste disposal, recycling opportunities, and other waste management services to these counties.

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. Deposit and Investments**

As the Ohio Revised Code permits, the Carroll County Treasurer holds the District's deposits as the District's custodian. The County holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount.

**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. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Tire Amnesty Grant Fund- This fund receives grant monies to be used for the implementation of solid waste reduction, recycling, and litter prevention programs.

**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT  
CARROLL COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

USDA Grant Fund - This fund receives grant monies to be used for groundwater and explosive gas monitoring and negotiations with the Ohio EPA for the Carroll County Landfill.

ODNR Grant Fund – This fund receives grant monies to be passed through to City of East Liverpool. The District applies for the monies and then makes disbursements to the City.

**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 level of control, and appropriations may not exceed estimated resources. The District Board 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 reappropriated.

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.

**G. 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.

**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT  
CARROLL COUNTY**

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

**2. 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	\$650,609	\$376,670	(\$273,939)
Special Revenue	75,250	59,517	(15,733)
Total	<u>\$725,859</u>	<u>\$436,187</u>	<u>(\$289,672)</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$394,167	\$351,233	\$42,934
Special Revenue	75,250	69,989	5,261
Total	<u>\$469,417</u>	<u>\$421,222</u>	<u>\$48,195</u>

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$594,242	\$440,237	(\$154,005)
Special Revenue	63,590	63,590	0
Total	<u>\$657,832</u>	<u>\$503,827</u>	<u>(\$154,005)</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$383,126	\$360,515	\$22,611
Special Revenue	63,590	63,590	0
Total	<u>\$446,716</u>	<u>\$424,105</u>	<u>\$22,611</u>

**3. RETIREMENT SYSTEMS**

The District's 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. 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.

**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT  
CARROLL COUNTY**

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

**4. RISK MANAGEMENT**

The District is included in Carroll County's membership of the County Risk Sharing Authority, Inc. (CORSA), which is a shared risk pool of forty-one counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.



# Dave Yost • Auditor of State

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

Carroll-Columbiana-Harrison Joint Solid Waste District  
Carroll County  
618-B Canton Road, NW  
Carrollton, Ohio 44615

To the Board of Directors:

We have audited the financial statements of the Carroll-Columbiana-Harrison Joint Solid Waste District Carroll County, (the District) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated January 12, 2011, wherein we noted the District followed accounting practices the Auditor of State prescribes 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 District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

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 combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the District'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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, the Board of Directors, and others within the District. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

**Dave Yost**  
Auditor of State

January 12, 2011





# Dave Yost • Auditor of State

**CARROLL-COLUMBIANA-HARRISON JOINT SOLID WASTE DISTRICT**

**CARROLL 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  
FEBRUARY 3, 2011**