



Dave Yost • Auditor of State

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2011	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2010	6
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Prior Audit Findings	15

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Dave Yost • Auditor of State

Clinton-Warren Joint Fire and Rescue District
Clinton County
P.O. Box 211
82 Springhill Road
Clarksville, Ohio 45113

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.

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

Dave Yost
Auditor of State

June 12, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Clinton-Warren Joint Fire and Rescue District
Clinton County
P.O. Box 211
82 Springhill Road
Clarksville, Ohio 45113

To the Board of Trustees:

We have audited the accompanying financial statements of the Clinton-Warren Joint Fire and Rescue District, Clinton County, Ohio (the District), as of and for the years ended December 31, 2011 and 2010. 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, 2011 and 2010 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, 2011 and 2010, 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 as of December 31, 2011 and 2010 of Clinton-Warren Joint Fire and Rescue District, Clinton County, Ohio, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2010 the Clinton-Warren Joint Fire and Rescue District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2012, 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.

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

Dave Yost
Auditor of State

June 12, 2012

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Property and Other Local Taxes	\$259,223	\$0	\$259,223
Charges for Services	0	133,864	133,864
Intergovernmental	39,301	0	39,301
Earnings on Investments	184	0	184
Miscellaneous	11,714	0	11,714
	310,422	133,864	444,286
Cash Disbursements:			
Current Disbursements:			
Security of Persons and Property:			
General Government	85,242	76,102	161,344
Public Safety	37,211	31,443	68,654
Other	89	0	89
Capital Outlay	20,321	0	20,321
Debt Service:			
Redemption of Principal	77,181	0	77,181
Interest and Other Fiscal Charges	65,817	0	65,817
	285,861	107,545	393,406
Net Change in Fund Cash Balance	24,561	26,319	50,880
Fund Cash Balances, January 1	178,641	137,482	316,123
Fund Cash Balances, December 31	203,202	163,801	367,003
Restricted	0	163,801	163,801
Assigned	10,758	0	10,758
Unassigned (Deficit)	192,444	0	192,444
	203,202	163,801	367,003
<i>Fund Cash Balances, December 31</i>	\$203,202	\$163,801	\$367,003

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

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property and Other Local Taxes	\$251,621	\$0	\$251,621
Charges for Services	0	109,763	109,763
Intergovernmental	45,466	0	45,466
Nongovernmental Grants	12,500	0	12,500
Earnings on Investments	610	0	610
Miscellaneous	17,409	0	17,409
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	327,606	109,763	437,369
Cash Disbursements:			
Current Disbursements:			
Security of Persons and Property:			
General Government	79,333	67,670	147,003
Public Safety	64,309	14,413	78,722
Other	134	0	134
Capital Outlay	55,060	0	55,060
Debt Service:			
Redemption of Principal	73,101	0	73,101
Interest and Other Fiscal Charges	68,975	0	68,975
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	340,912	82,083	422,995
Excess Receipts Over (Under) Disbursements	<hr/> (13,306)	<hr/> 27,680	<hr/> 14,374
Other Financing Receipts (Disbursements):			
Other Debt Proceeds	28,358	0	28,358
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts (Disbursements)	28,358	0	28,358
Net Change in Fund Cash Balance	15,052	27,680	42,732
Fund Cash Balances, January 1	163,589	109,802	273,391
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	178,641	137,482	316,123
Restricted	-	137,482	137,482
Assigned	18,641	-	18,641
Unassigned (Deficit)	160,000	0	160,000
	<hr/>	<hr/>	<hr/>
<i>Fund Cash Balances, December 31</i>	<u>\$178,641</u>	<u>\$137,482</u>	<u>\$316,123</u>

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

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

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 Clinton-Warren Joint Fire and Rescue District, Clinton County, Ohio (the District), as a body corporate and politic. A five-member Board of Trustees governs the District. Each year, a member-at-large is appointed by the political subdivision within the District. The authority to appoint the member-at-large is rotated annually between the political subdivisions within the District. Those subdivisions are the Village of Clarksville; Vernon Township; Adams Township of Clinton County and Washington Township, Warren County. The District provides fire protection and rescue services 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.

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.

Money market mutual funds are recorded at share values the mutual funds report.

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 Fund

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 Fund:

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

Rescue and Fire Billing Fund – This fund receives billing collections for services provided and is utilized to support the fire protection and rescue services provided by the District.

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, 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. Unencumbered appropriations lapse at year end.

2. 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 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 2011 and 2010 budgetary activity appears in Note 3.

F. Fund Balance

The District implemented Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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:

1. Nonspendable

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The District had no fund balance classifications in this classification at December 31, 2010 and 2011.

2. 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.

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

3. 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. The District had no fund balance classifications in this classification at December 31, 2010 and 2011.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. 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 and Investments

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

	2011	2010
Demand deposits	\$305,933	\$230,096
Sweep Money Market Savings	61,070	86,027
Total deposits	\$367,003	\$316,123

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

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$311,886	\$310,422	(\$1,464)
Special Revenue	123,405	133,864	10,459
Total	\$435,291	\$444,286	\$8,995

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$315,260	\$296,619	\$18,641
Special Revenue	131,028	120,250	10,778
Total	\$446,288	\$416,869	\$29,419

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$323,685	\$355,967	\$32,282
Special Revenue	108,494	109,763	1,269
Total	\$432,179	\$465,730	\$33,551

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$415,498	\$359,553	\$55,945
Special Revenue	99,148	92,861	6,287
Total	\$514,646	\$452,414	\$62,232

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.

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

4. Property Tax (Continued)

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

5. Debt

Debt outstanding at December 31, 2011 was as follows:

Certificates of Participation (Building)	\$1,131,000	4.7-4.9%
Pumper Truck Lease Purchase (Spartan)	\$79,561	4.34%
Summit Fire Apparatus (Chevy Pumper)	\$133,889	5.40%
Heart Monitor Lease Purchase	10,778	5.43%
Total	\$1,355,228	

The District entered into a Renewable Lease-Purchase agreement for the construction and use of a new Fire House. The agreement was dated October 1, 2005 and is between the District, as the lessee, and Ohio Township Association Leasing, as the initial lessor. The lessor subsequently assigned all rights, title and interests to the Bank of New York Trust Company as the trustee. The Lease-Purchase agreement and the financing by the lessor of the Project is a part of a financing program utilizing Certificates of Participation, Series 2005E, which were issued simultaneously with the agreement. These obligations are issued under the authority of Chapter 505 of the Ohio Revised Code, particularly Sections 505.267 and 505.375. The total principal payments due on the Lease-Purchase agreement for the construction and use of the new Fire House as of December 31, 2005, totaled \$1,245,000. Construction of the Fire House was complete in 2007. The acquisition fund held by the custodian is discussed further in Note 6. Expenditures related to repayment of the Certificates of Participation are classified as Debt Service on the accompanying financial statements.

On December 28, 2003, the District accepted the assignment of a lease-purchase agreement, held by Kansas State Bank of Manhattan, from the Village of Clarksville. The lease-purchase agreement is for the use and acquisition of a Fire Pumper Truck. Expenditures related to the lease-purchase agreement for the Fire Pumper Truck are classified as Debt Service on the accompanying financial statements.

On February 8, 2007, the District accepted the assignment of a lease-purchase agreement, held by Baystone Financial Group. The lease-purchase agreement is for the use and acquisition of a Fire Truck. Expenditures related to the lease-purchase agreement for the Fire Truck are classified as Debt Service on the accompanying financial statements.

On December 9, 2009, the District entered a lease-purchase agreement with Kansas State Bank of Manhattan for the use and acquisition of a Heart Monitor/Defibrillator. Expenditures related to the lease-purchase agreement for the Heart Monitor are classified as Debt Service on the accompanying financial statements.

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

5. Debt (Continued)

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

Year ending December 31:	Certificates of Participation	Pumper Truck Lease- Purchase	Summit Fire Apparatus Lease- Purchase	Heart Monitor Lease- Purchase
2012	\$79,755	\$29,627	\$23,281	\$10,268
2013	79,650	29,627	23,281	856
2014	80,503		23,281	
2015	80,270		23,281	
2016	79,995		23,281	
2017-2021	400,125		23,281	
2022-2026	400,974			
2027-2031	399,064			
2032-2034	320,133			
Total	<u>\$1,920,469</u>	<u>\$59,254</u>	<u>\$139,686</u>	<u>\$11,123</u>

6. Debt Service Trust Funds

The fire house construction Lease-Purchase trust agreement required the District to establish a debt service fund to be maintained by a custodian bank. The District has established this fund. At December 31, 2011, the custodian held \$259 in District assets.

7. 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 these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2011.

8. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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



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*

Clinton-Warren Joint Fire and Rescue District
Clinton County
P.O. Box 211
82 Springhill Road
Clarksville, Ohio 45113

To the Board of Trustees:

We have audited the financial statements of the Clinton-Warren Joint Fire and Rescue District, Clinton County, Ohio (the District), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 12, 2012, 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 where in we noted the District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 12, 2012.

We intend this report solely for the information and use of management, the Board of Trustees, 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, flowing style.

Dave Yost
Auditor of State

June 12, 2012

**CLINTON-WARREN JOINT FIRE AND RESCUE DISTRICT
CLINTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	ORC 5705.41(D); availability of funds was not certified before the commitments were made.	Yes	
2009-002	OAC 117-2-02(A)(C)(D); District is using accounting system that does not operate on a fund accounting basis, does not have revenue and appropriation ledgers, nor does it generate budget vs actual reports. Additionally, PO;s are not integrated into system.	Yes	
2009-003	ORC 5705.36(A)(3); District's did not obtain amended certificate of estimated resources for a FEMA grant received in 2009.	Yes	

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Dave Yost • Auditor of State

CLINTON WARREN JOINT FIRE AND RESCUE DISTRICT

CLINTON 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 12, 2012**