



Dave Yost • Auditor of State



**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

JSP Fire District  
Champaign County  
P.O. Box 648  
St. Paris, Ohio 43072

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of JSP Fire District, Champaign County, (the District) as of and for the years ended December 31, 2013 and 2012.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

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The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of JSP Fire District, Champaign County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

April 15, 2014

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>All Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$123,014	\$145,184		\$268,198
Charges for Services	59,250	251,763		311,013
Intergovernmental	54,602	18,123		72,725
Earnings on Investments	495	424	\$422	1,341
Miscellaneous	12,970	39,737		52,707
<b>Total Cash Receipts</b>	<u>250,331</u>	<u>455,231</u>	<u>422</u>	<u>705,984</u>
<b>Cash Disbursements:</b>				
<b>Current Disbursements:</b>				
General Government	53,196	86,368		139,564
Public Safety	73,176	266,214	375	339,765
Capital Outlay		10,000		10,000
<b>Debt Service:</b>				
Redemption of Principal	24,195	16,130		40,325
Interest and Other Fiscal Charges	44,745	29,830		74,575
<b>Total Cash Disbursements</b>	<u>195,312</u>	<u>408,542</u>	<u>375</u>	<u>604,229</u>
<b>Total Receipts Over Disbursements</b>	<u>55,019</u>	<u>46,689</u>	<u>47</u>	<u>101,755</u>
<b>Other Financing Receipts (Disbursements):</b>				
Other Financing Sources	7,455	11,400		18,855
Other Financing Uses	(513)			(513)
<b>Total Other Financing Receipts (Disbursements)</b>	<u>6,942</u>	<u>11,400</u>		<u>18,342</u>
<b>Excess of Cash Receipts and Other Financing Receipts (Disbursements) Over Cash Disbursements</b>	<u>61,961</u>	<u>58,089</u>	<u>47</u>	<u>120,097</u>
<b>Fund Cash Balances, January 1</b>	<u>277,543</u>	<u>377,840</u>	<u>113,884</u>	<u>769,267</u>
Nonspendable			53,725	53,725
Restricted		435,929	60,206	496,135
Unassigned	339,504			339,504
<b>Fund Cash Balances, December 31</b>	<u>\$339,504</u>	<u>\$435,929</u>	<u>\$113,931</u>	<u>\$889,364</u>

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

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	All Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Permanent	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$127,270	\$141,095		\$268,365
Charges for Services	56,250	211,613		267,863
Intergovernmental	57,056	23,506		80,562
Earnings on Investments	722	792	\$563	2,077
Miscellaneous	46,381	69,692		116,073
Total Cash Receipts	287,679	446,698	563	734,940
<b>Cash Disbursements:</b>				
<b>Current Disbursements:</b>				
General Government	52,867	86,806		139,673
Public Safety	68,674	252,018		320,692
<b>Debt Service:</b>				
Redemption of Principal	25,192	20,128		45,320
Interest and Other Fiscal Charges	44,748	29,832		74,580
Total Cash Disbursements	191,481	388,784		580,265
Total Receipts Over Disbursements	96,198	57,914	563	154,675
Fund Cash Balances, January 1	181,345	319,926	113,321	614,592
Nonspendable			53,725	53,725
Restricted		377,840	60,159	437,999
Unassigned	277,543			277,543
Fund Cash Balances, December 31	\$277,543	\$377,840	\$113,884	\$769,267

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



**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**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 JSP Fire District, Champaign County, (the District) as a body corporate and politic. A five-member Board of Trustees governs the District. One represents the Village of St. Paris; one represents Johnson Township; and three members at-large. The District provides fire protection, rescue services, and EMS 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 held certificates of deposit and maintained a checking account. The District had no investments.

**D. Fund Accounting**

The District uses fund accounting to segregate cash that is 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 Fund:

**EMS Levy Fund** – This fund accounts for the EMS tax levy, billing, and service contract activity.

**3. Permanent Funds**

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the District's programs. The District had the following significant permanent fund:

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

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

**Barger Trust Fund** - this fund receives interest income from the donated principal. The income is to be used for the general purposes of 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. 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 canceled, and re-appropriated in the subsequent year.

A summary of 2013 and 2012 budgetary activity appears in Note 3.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Non-spendable**

The District classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact.

**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.

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(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.

**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**

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

	<u>2013</u>	<u>2012</u>
Demand deposits	\$768,268	\$648,171
Certificates of deposit	121,096	121,096
Total deposits	<u>\$889,364</u>	<u>\$769,267</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation and collateralized by securities specifically pledged by the financial institution to the District.

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

<b>2013 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$272,281	\$257,786	(\$14,495)
Special Revenue	456,497	466,631	10,134
Permanent	1,854	422	(1,432)
Total	\$730,632	\$724,839	(\$5,793)

<b>2013 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$269,614	\$195,825	\$73,789
Special Revenue	438,200	408,542	29,658
Permanent	579	375	204
Total	\$708,393	\$604,742	\$103,651

<b>2012 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$264,350	\$287,679	\$23,329
Special Revenue	458,202	446,698	(11,504)
Permanent	1,800	563	(1,237)
Total	\$724,352	\$734,940	\$10,588

<b>2012 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$261,819	\$191,481	\$70,338
Special Revenue	422,684	388,784	33,900
Permanent	1,800	1,800	-
Total	\$686,303	\$580,265	\$106,038

The District posted the commercial activity tax reimbursements in the incorrect fund during the period. The financial statements have been corrected for these receipts.

**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.

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

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2013 was as follows:

	<b>Principal</b>	<b>Interest Rate</b>
Fire/EMS Building Loan	\$1,781,527	4%

On June 26, 2009, the District entered into a loan in amount of \$2,000,000 for the construction of a new Fire/EMS building. The terms of repayment for the debt is on demand, if no demand is made then 27 quarterly payments of \$28,725 beginning September 26, 2009, and one balloon payment of \$1,730,906 on June 26, 2016. The District plans to refinance the loan prior to the balloon payment. The Trustees are in the process of refinancing the loan with First Central National Bank in St. Paris, Ohio.

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

<b>Year ending December 31:</b>	<b>Fire/EMS Building Loan</b>
2014	\$114,900
2015	114,900
2016	1,730,906
Total	\$1,960,706

**6. 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 2013 and 2012, 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, 2013.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions; and
- Electronic data and equipment

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
(Continued)**

**8. SUBSEQUENT EVENTS**

As stated in Note 5, the District entered into a loan agreement on June 26, 2009 for the construction of a new building. This loan called for 27 quarterly payments and one balloon payment of \$1,730,906 on June 30, 2016. If the balloon payment is enforced, the District would not have the available resources necessary to make the payment and therefore the going concern of the District would be in question. However, both parties to the loan are aware of this situation and are currently negotiating to restructure the loan for payments, which are agreeable to the financial responsibilities of both parties.



# Dave Yost • Auditor of State

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

JSP Fire District  
Champaign County  
P.O. Box 648  
St. Paris, Ohio 43072

To the Board of Trustees

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the JSP Fire District, Champaign County, (the District) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated April 15, 2014 wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 CD permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a 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 internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2013-001 described in the accompanying schedule of findings to be a material weakness.

***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, opining 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 an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2013-001.

***Entity's Response to Finding***

The District's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the District's response and, accordingly, we express no opinion on it.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State

Columbus, Ohio

April 15, 2014



**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2013 AND 2012**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2013-001**

**Non-Compliance and Material Weakness**

**Accuracy and Completeness of Financial Activity**

**Ohio Rev. Code Section 5705.10(D)** states except as otherwise provided by resolution adopted pursuant to Section 3315.01 of the Revised Code, all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. Except as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code or as otherwise provided by section 3315.40 of the Revised Code, all revenue derived from a source other than the general property tax, for which the law does not prescribe use for a particular purpose, including interest earned on the principal of any special fund, regardless of the source or purpose of the principal, shall be paid into the general fund.

The District incorrectly posted the commercial activity tax (CAT) reimbursements in both 2012 and 2013 to the EMS Special Revenue Fund rather than the District's General Fire Fund. This resulted in overstated revenues and cash balances in the EMS fund as well as understated revenues and cash balances in the General Fund by \$17,269 in 2012 and \$13,961 in 2013. The accompanying financial statements and the District's accounting records have been adjusted to correctly reflect the activity.

In 2013, the District also incorrectly posted an adjusting revenue entry to the EMS fund, which resulted in overstated charges for services and cash balances by \$16,250. The Fiscal Officer posted the receipt twice and as a result had a reconciling item for the receipt on the year-end bank reconciliation. The accompanying financial statements and the District's accounting records have been adjusted to properly reflect actual cash balances.

In addition to the fund errors above, the District had the following misclassifications between accounts within the financial statements:

- Refunds were posted as miscellaneous revenue rather than other financing sources
  - 2013 General Fund - \$7,455
  - 2012 EMS Fund - \$7,153
  - 2013 EMS Fund - \$11,400
- Department of Public Safety grant was posted as miscellaneous revenue rather than intergovernmental revenue
  - 2013 EMS Fund - \$5,000
- Payments for sale of building were posted as miscellaneous revenue rather than sale of assets
  - 2012 EMS Fund - \$15,000
  - 2013 EMS Fund - \$15,000
- General Fund and Permanent Fund balances were incorrectly reported, in entirety, as Restricted and Non-Spendable, respectively, contrary to GASB Statement No. 54
  - 2012 General Fund - \$277,543
  - 2013 General Fund - \$339,504
  - 2012 Permanent Fund - \$60,159
  - 2013 Permanent Fund - \$60,206

**FINDING NUMBER 2013-001  
(Continued)**

The Fiscal Officer and District should implement procedures to provide that revenues and other activities are correctly reported within the appropriate categories and funds. In addition, the Fiscal Officer should review the requirements of GASB Statement No. 54 and ensure fund balances are accurately presented in the financial statements. The failure to correctly classify financial activity in the accounting records and financial statements may impact the user's understanding of the financial operations, the District's ability to make sound financial decisions, the District's ability to comply with budgetary law, and material misstatement of the financial statements.

**Officials' Response:**

Every attempt will be made to classify transactions correctly in the future.

**JSP FIRE DISTRICT  
CHAMPAIGN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2013 AND 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2011-01	Ohio Rev. Code Section 5705.41(D) – Failure to properly certify funds	Yes	
2011-02	Accuracy and Completeness of Financial Activity and Balances	No	Repeated as Finding Number 2013-001

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# Dave Yost • Auditor of State

**JSP FIRE DISTRICT**

**CHAMPAIGN 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  
MAY 13, 2014**