



OHIO AUDITOR OF STATE  
**KEITH FABER**





**JOINT EMERGENCY MEDICAL SERVICES  
WARREN COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Joint Emergency Medical Services  
Warren County  
201 East Sixth Street  
Franklin, Ohio 45005

To the Board of Trustees:

### Report on the Audit of the Financial Statements

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the Joint Emergency Medical Services, Warren County, Ohio (the Ambulance District), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

#### ***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* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Ambulance District, as of December 31, 2024 and 2023, or the changes in financial position thereof for the years then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Ambulance District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Ambulance District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ambulance District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

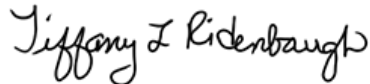
- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ambulance District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ambulance District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2025, on our consideration of the Ambulance 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Ambulance District's 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 Ambulance District's internal control over financial reporting and compliance.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

July 22, 2025

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**Joint Emergency Medical Services**  
*Warren County*  
**Combined Statement of Receipts, Disbursements and**  
**Changes In Fund Balances (Regulatory Cash Basis)**  
*All Governmental Fund Types*  
**For the Year Ended December 31, 2024**

	All Fund Types		
	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$1,059,997		\$1,059,997
Charges for Services		589,266	589,266
Intergovernmental	148,157		148,157
Earnings on Investments	84,263		84,263
<i>Total Cash Receipts</i>	<u>1,292,417</u>	<u>589,266</u>	<u>1,881,683</u>
<b>Cash Disbursements</b>			
Current Disbursements:			
General Government	759,503		759,503
Public Safety		650,564	650,564
Human Services	2,865		2,865
Capital Outlay	3,637,273		3,637,273
Debt Service:			
Principal Retirement	160,000		160,000
Interest and Fiscal Charges	252,200		252,200
<i>Total Cash Disbursements</i>	<u>4,811,841</u>	<u>650,564</u>	<u>5,462,405</u>
<i>Excess Receipts Over (Under) Disbursements</i>	<u>(3,519,424)</u>	<u>(61,298)</u>	<u>(3,580,722)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Other Financing Sources	8,868		8,868
Other Financing Uses	(9,482)	(1,083)	(10,565)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(614)</u>	<u>(1,083)</u>	<u>(1,697)</u>
<i>Net Change in Fund Cash Balance</i>	<u>(3,520,038)</u>	<u>(62,381)</u>	<u>(3,582,419)</u>
<i>Fund Cash Balances, January 1</i>	<u>4,299,139</u>	<u>576,250</u>	<u>4,875,389</u>
<i>Fund Cash Balances, December 31</i>	<u>\$779,101</u>	<u>\$513,869</u>	<u>\$1,292,970</u>

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

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## **Joint Emergency Medical Service**

### **Warren County**

#### **Notes to the Financial Statements**

**For the Year Ended December 31, 2024**

##### **Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Joint Emergency Medical Service, Warren County, (the District) as a body corporate and politic. A two-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the City of Carlisle and Franklin Township. Joint Emergency Medical Service provides EMS service 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.

##### **Note 2 – Summary of Significant Accounting Policies**

###### **Basis of Presentation**

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, which is organized on a fund type basis.

###### **Fund Accounting**

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

**General Fund** The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Funds:

**EMS Fund** This fund accounts for monies received through billings for charges for services.

###### **Basis of Accounting**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-203 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-203 (C) permit.

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2024**

**Budgetary Process**

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

**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. Unencumbered appropriations lapse at year end.

**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 approve estimated resources.

**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 appropriated.

A summary of 2024 budgetary activity appears in Note 3

**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 disbursement, respectively.

Money market mutual funds (including Star Ohio) are recorded at share values the mutual funds reports. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

**Capital Assets**

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

**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

**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:

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

**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.

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2024**

**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.

**Assigned** fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**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. For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2024 as follows:

<b>2024 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
<b>General</b>	<b>\$1,301,285</b>	<b>\$1,301,285</b>	<b>\$0</b>
<b>Special Revenue</b>	<b>\$589,267</b>	<b>\$589,266</b>	<b>(\$1)</b>
<b>Total</b>	<b>\$1,890,552</b>	<b>\$1,890,551</b>	<b>(\$1)</b>

<b>2024 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriations Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
<b>General</b>	<b>\$5,437,389</b>	<b>\$4,824,362</b>	<b>\$613,027</b>
<b>Special Revenue</b>	<b>\$876,250</b>	<b>\$652,142</b>	<b>\$224,108</b>
<b>Total</b>	<b>\$6,313,639</b>	<b>\$5,476,504</b>	<b>\$837,135</b>

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2024**

**Note 4 – Deposits and Investments**

The District maintains a deposit and investment 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:

**2024**

<b>Demand Deposits</b>	<b>\$901,818</b>
<b>Star Ohio</b>	<b>\$391,152</b>
<b>Total Deposits and Investments</b>	<b>\$1,292,970</b>

**Deposits**

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Investments**

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**Note 5– Taxes**

**Property Taxes**

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.

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

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2024**

**Note 6 – Risk Management**

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:  
Comprehensive property and general liability;  
Vehicles; and  
Errors and omissions.

**Note 7 – Defined Benefit Pension Plans**

**Ohio Public Employees Retirement System**

All 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. OPERS members contributed 10% percent of their gross salaries and the District contributed an amount equaling 14% percent of participants' gross salaries. The District has paid all contributions required through December 31, 2024.

**Note 8 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2024**

**Note 9 – Debt**

Debt outstanding as of December 31, 2024 was as follows:

<b>Building Finance</b>	<b>Principal</b>	<b>Interest Rate</b>
New Station	\$5,040,000	4.85%

The District entered into a lease agreement with Huntington Bank in 2023 to finance a new station.

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

Year Ending:

	Bank Loan
December 31	
2025	\$414,440
2026	\$411,195
2027	\$412,708
2028	\$413,735
2029	\$414,278
2030-2034	\$2,062,550
2035-2039	\$2,054,968
2040-2043	<u>\$1,635,420</u>
Total	\$7,819,294

**Note 10- Fund Balances**

Included in fund balance are amounts the district cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the un-expendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contract for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effect budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

<b>Fund Balances</b>	<b>General</b>	<b>Special Revenue</b>	<b>Total</b>
Outstanding Encumbrances	\$3,039	\$495	\$3,534
Total	\$3,039	\$495	\$3,534

The fund balance of special revenue funds is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.



**Joint Emergency Medical Services**  
*Warren County*  
**Combined Statement of Receipts, Disbursements and**  
**Changes In Fund Balances (Regulatory Cash Basis)**  
*All Governmental Fund Types*  
**For the Year Ended December 31, 2023**

	All Fund Types		
	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$1,029,935		\$1,029,935
Charges for Services		517,186	517,186
Intergovernmental	147,916		147,916
Earnings on Investments	180,880		180,880
<i>Total Cash Receipts</i>	<u>1,358,731</u>	<u>517,186</u>	<u>1,875,917</u>
<b>Cash Disbursements</b>			
Current Disbursements:			
General Government	1,081,130		1,081,130
Public Safety		516,067	516,067
Human Services	3,735		3,735
Capital Outlay	2,149,771	116,209	2,265,980
Debt Service:			
Principal Retirement		48,103	48,103
Interest and Fiscal Charges		502	502
<i>Total Cash Disbursements</i>	<u>3,234,636</u>	<u>680,881</u>	<u>3,915,517</u>
<i>Excess Receipts Over (Under) Disbursements</i>	<u>(1,875,905)</u>	<u>(163,695)</u>	<u>(2,039,600)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Other Financing Sources	5,486,549		5,486,549
Other Financing Uses	(13,692)	(43,114)	(56,806)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>5,472,857</u>	<u>(43,114)</u>	<u>5,429,743</u>
<i>Net Change in Fund Cash Balance</i>	3,596,952	(206,809)	3,390,143
<i>Fund Cash Balances, January 1</i>	<u>702,187</u>	<u>783,059</u>	<u>1,485,246</u>
<i>Fund Cash Balances, December 31</i>	<u>\$4,299,139</u>	<u>\$576,250</u>	<u>\$4,875,389</u>

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

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## **Joint Emergency Medical Service**

### **Warren County**

#### **Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

##### **Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Joint Emergency Medical Service, Warren County, (the District) as a body corporate and politic. A two-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the City of Carlisle and Franklin Township. Joint Emergency Medical Service provides EMS service 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.

##### **Note 2 – Summary of Significant Accounting Policies**

###### **Basis of Presentation**

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, which is organized on a fund type basis.

###### **Fund Accounting**

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**Special Revenue Funds** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Funds:

**EMS Fund** This fund accounts for monies received through billings for charges for services.

###### **Basis of Accounting**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-203 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-203 (C) permit.

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

**Budgetary Process**

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

**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. Unencumbered appropriations lapse at year end.

**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 approve estimated resources.

**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 appropriated.

A summary of 2023 budgetary activity appears in Note 3

**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 disbursement, respectively.

Money market mutual funds (including Star Ohio) are recorded at share values the mutual funds reports. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

**Capital Assets**

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

**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

**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:

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

**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.

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

**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.

**Assigned** fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**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. For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2023 as follows:

<b>2023 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
<b>General</b>	<b>\$6,845,279</b>	<b>\$6,845,280</b>	<b>\$1</b>
<b>Special Revenue</b>	<b>\$517,187</b>	<b>\$517,186</b>	<b>(\$1)</b>
<b>Total</b>	<b>\$7,362,466</b>	<b>\$7,362,466</b>	<b>\$0</b>

<b>2023 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriations Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
<b>General</b>	<b>\$7,030,187</b>	<b>\$3,257,377</b>	<b>\$3,772,810</b>
<b>Special Revenue</b>	<b>\$1,083,059</b>	<b>\$725,226</b>	<b>\$357,833</b>
<b>Total</b>	<b>\$8,113,246</b>	<b>\$3,982,603</b>	<b>\$4,130,643</b>

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

**Note 4 – Deposits and Investments**

The District maintains a deposit and investment 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:

**2023**

<b>Demand Deposits</b>	<b>\$1,001,111</b>
<b>Star Ohio</b>	<b>\$3,874,278</b>
<b>Total Deposits and Investments</b>	<b>\$4,875,389</b>

**Deposits**

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Investments**

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**Note 5– Taxes**

**Property Taxes**

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.

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

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

**Note 6 – Risk Management**

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

Comprehensive property and general liability;

Vehicles; and

Errors and omissions.

**Note 7 – Defined Benefit Pension Plans**

**Ohio Public Employees Retirement System**

All 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. OPERS members contributed 10% percent of their gross salaries and the District contributed an amount equaling 14% percent of participants' gross salaries. The District has paid all contributions required through December 31, 2023.

**Note 8 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**Joint Emergency Medical Service**

**Warren County**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

**Note 9 – Debt**

Debt outstanding as of December 31, 2023 was as follows:

<b>Building Finance</b>	<b>Principal</b>	<b>Interest Rate</b>
New Station	\$5,200,000	4.85%

The District entered into a lease agreement with Huntington Bank in 2023 to finance a new station.

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

Year Ending:

	Bank Loan
December 31	
2024	\$412,200
2025	\$414,440
2026	\$411,195
2027	\$412,708
2028	\$413,735
2029-2033	\$2,067,113
2034-2038	\$2,053,353
2039-2043	<u>\$2,046,750</u>
Total	\$8,231,494

**Note 10- Fund Balances**

Included in fund balance are amounts the district cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the un-expendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contract for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effect budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

<b>Fund Balances</b>	<b>General</b>	<b>Special Revenue</b>	<b>Total</b>
Outstanding Encumbrances	\$9,049	\$1,231	\$10,280
Total	\$9,049	\$1,231	\$10,280

The fund balance of special revenue funds is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.



# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Joint Emergency Medical Services  
Warren County  
201 East Sixth Street  
Franklin, Ohio 45005

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements of the Joint Emergency Medical Services, Warren County, Ohio (the Ambulance District), and have issued our report thereon dated July 22, 2025, wherein we noted the Ambulance District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Ambulance District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Ambulance District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Ambulance District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. 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 Ambulance District's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.


***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Ambulance District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Ambulance District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Ambulance District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

July 22, 2025

**JOINT EMERGENCY MEDICAL SERVICES  
WARREN COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2024 AND 2023**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2024-001**

**Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to the lack of controls over financial recording, reporting, and monitoring, the following conditions were identified relating to the Ambulance District's financial statements at December 31, 2024:

- Principal Retirement and Interest and Fiscal Charges of \$160,000 and \$252,200, respectively, were both reported as Capital Outlay in the General Fund. Audit adjustments, as agreed to by management, are reflected in the financial statements correcting the misstatement.
- EMS revenue was posted net of the fees associated with the service organization, resulting in Special Revenue Charges for Services and Public Safety Expenditures to both be understated by \$35,239. The financial statements have not been adjusted for this error.

Due to the lack of controls over financial recording, reporting, and monitoring, the following condition was identified relating to the Ambulance District's financial statements at December 31, 2023:

- EMS revenue was posted net of the fees associated with the service organization, resulting in Special Revenue Charges for Services and Public Safety Expenditures to both be understated by \$29,817. The financial statement have not been adjusted for this error.

The Ambulance District did not have procedures in place for effective monitoring of financial activity and the accuracy of accounting and financial reporting. Failure to accurately post and monitor financial activity increases the risk that errors, theft, and fraud could occur and not be detected in a timely manner. Due care should be exercised when posting entries to the financial records and preparation of the financial statements to prevent errors and to assist in properly reflecting the Ambulance District's financial activity. In addition, the Board should adopt and implement procedures for ongoing reviews of the activity recorded in the underlying accounting records and reported on the financial statements so that errors can be detected and corrected in a timely manner.

**Officials' Response:**

We did not receive a response from Officials to this finding.



# OHIO AUDITOR OF STATE KEITH FABER



## JOINT EMERGENCY MEDICAL SERVICES

### WARREN COUNTY

#### AUDITOR OF STATE OF OHIO CERTIFICATION

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



**Certified for Release 8/7/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)