



**B.S.T. & G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007**



**Mary Taylor, CPA**  
Auditor of State



**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

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Mary Taylor, CPA  
Auditor of State

B.S.T.&G. Joint Fire District  
Delaware County  
350 West Cherry Street  
Sunbury, Ohio 43074

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 District to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

February 20, 2009

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

B.S.T.&G. Joint Fire District  
Delaware County  
350 West Cherry Street  
Sunbury, Ohio 43074

To the Board of Trustees:

We have audited the accompanying financial statement of the B.S.T.&G. Joint Fire District, Delaware County, Ohio (the District) as of and for the years ended December 31, 2008 and 2007. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on this financial statement 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. The District processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the District because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared this financial statement 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 statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

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 statement. 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 statement referred to above for the years ended December 31, 2008 and 2007 does 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, 2008 or 2007, or its change in financial position for the years then ended.

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Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balance and reserves for encumbrances of the B.S.T.&G. Joint Fire District, Delaware County, Ohio, as of December 31, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2009 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 "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

February 20, 2009



**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007**

|  | <b>2008</b>               | <b>2007</b>               |
|--|---------------------------|---------------------------|
| <b>Cash Receipts:</b>  |                           |                           |
| Property and Other Local Taxes   | \$550,892                 | \$398,238                 |
| Charges for Services   | 0                         | 4,904                     |
| Intergovernmental  | 100,258                   | 78,638                    |
| Earnings on Investments  | 52,496                    | 52,696                    |
| Miscellaneous Receipts   | 47,050                    | 55,000                    |
|  | <u>750,696</u>            | <u>589,476</u>            |
| <b>Cash Disbursements:</b>   |                           |                           |
| Current Disbursements:   |                           |                           |
| General Government   | 500,506                   | 370,278                   |
| Capital Outlay   | 114,278                   | 20,069                    |
|  | <u>614,784</u>            | <u>390,347</u>            |
| Total Cash Disbursements   | <u>614,784</u>            | <u>390,347</u>            |
| Total Receipts Over Disbursements  | <u>135,912</u>            | <u>199,129</u>            |
| <b>Other Financing Receipts / (Disbursements):</b>   |                           |                           |
| Other Financing Sources  | 518                       | 4,467                     |
| Other Financing Uses   | (86)                      | 0                         |
|  | <u>432</u>                | <u>4,467</u>              |
| Total Other Financing Receipts / (Disbursements)   | <u>432</u>                | <u>4,467</u>              |
| Excess of Cash Receipts and Other Financing<br>Receipts Over Cash Disbursements and Other<br>Financing Disbursements | 136,344                   | 203,596                   |
| Fund Cash Balance, January 1   | <u>1,559,686</u>          | <u>1,356,090</u>          |
| <b>Fund Cash Balance, December 31</b>  | <b><u>\$1,696,030</u></b> | <b><u>\$1,559,686</u></b> |
| Reserve for Encumbrances, December 31  | <u>\$617,319</u>          | <u>\$0</u>                |

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

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**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008 AND 2007**

**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 B.S.T.&G. Joint Fire District, Delaware County, Ohio, (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are Berkshire Township, the Village of Sunbury, Trenton Township, and the Village of Galena.

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

**B. Accounting Basis**

This financial statement follows 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).

This statement includes 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.

Certificates of Deposit are valued at cost. Money market mutual funds are recorded at share values the mutual funds report.

**D. Budgetary Process**

The Ohio Revised Code requires the District to budget annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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.

**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

**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 2008 and 2007 budgetary activity appears in Note 3.

**E. Property, Plant, and Equipment**

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

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

**2. Deposits and Investments**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

|                                | 2008        | 2007        |
|--------------------------------|-------------|-------------|
| Demand deposits                | \$480,339   | \$389,788   |
| Total deposits                 | 480,339     | 389,788     |
| US Treasury Bonds              | 0           | 50,000      |
| Certificates of deposit        | \$1,105,000 | \$1,025,000 |
| Money Market Mutual Funds      | 110,691     | 94,898      |
| Total investments              | 1,215,691   | 1,169,898   |
| Total deposits and investments | \$1,696,030 | \$1,559,686 |

At December 31, 2008 and 2007, the District held certificates of deposit that had original maturity periods of one and one half years to five years. This is in violation of Ohio Revised Code Section 135.13.

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

**Investments:** Investments in mutual funds are not evidenced by securities that exist in physical or book-entry form.

**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

| 2008 Budgeted vs. Actual Receipts |                   |                 |           |
|-----------------------------------|-------------------|-----------------|-----------|
| Fund Type                         | Budgeted Receipts | Actual Receipts | Variance  |
| General                           | \$611,890         | \$751,214       | \$139,324 |

| 2008 Budgeted vs. Actual Budgetary Basis Expenditures |                         |                        |           |
|---|-------------------------|------------------------|-----------|
| Fund Type   | Appropriation Authority | Budgetary Expenditures | Variance  |
| General   | \$2,195,832             | \$1,232,189            | \$963,643 |

| 2007 Budgeted vs. Actual Receipts |                   |                 |           |
|-----------------------------------|-------------------|-----------------|-----------|
| Fund Type                         | Budgeted Receipts | Actual Receipts | Variance  |
| General                           | \$478,180         | \$593,943       | \$115,763 |

| 2007 Budgeted vs. Actual Budgetary Basis Expenditures |                         |                        |             |
|---|-------------------------|------------------------|-------------|
| Fund Type   | Appropriation Authority | Budgetary Expenditures | Variance    |
| General   | \$1,834,270             | \$390,347              | \$1,443,923 |

Contrary to Ohio law, the District used Super Blanket certificates for purchases of specific supplies, equipment and fire engine repairs. Super Blankets were used improperly for 33% of expenditures.

**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.

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. Tangible personal property taxes are being phased out over the next few years.

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

**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**5. Retirement Systems**

The District's Fiscal Officer and Deputy Chief belong to the Ohio Public Employees Retirement System (OPERS). The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10% and 9.5%, respectively, of their gross salaries and the District contributed an amount equaling 14% and 13.85%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2008.

All other employees contribute to Social Security, a social benefit plan. The plan provides retirement benefits including survivor and disability benefits to participants. For 2008 and 2007, employees contributed 6.3 percent of their gross salaries and the District contributed 6.2 percent of the participants' gross salaries to the plan.

**6. Risk Management**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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



# Mary Taylor, CPA

Auditor of State

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

B.S.T.&G. Joint Fire District  
Delaware County  
350 West Cherry Street  
Sunbury, Ohio 43074

To the District Board of Trustees:

We have audited the financial statements of the B.S.T.&G. Joint Fire District, Delaware County, Ohio (the District) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated February 20, 2009, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the District uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the District. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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 expressing our opinion on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

We noted certain other matters that we reported to the District's management in a separate letter dated February 20, 2009.

### **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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2008-001 and 2008-002.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the District's responses and, accordingly, we express no opinion on them.

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



**Mary Taylor, CPA**  
Auditor of State

February 20, 2009



**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2008-001**

**Noncompliance Citation**

**Certification of Expenditures**

**Ohio Rev. Code Section 5705.41(D)(1)** prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the Treasurer is attached thereto. The Treasurer must certify that the amount required to meet such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a Treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

**1. "Then and Now" Certificate** – If the Treasurer can certify that both at the time that the contract or order was made ("then"), and at the time that the Treasurer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Treasurer can authorize the drawing of a warrant for the payment of the amount due. The District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the Treasurer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the District.

**2. Blanket Certificate** – Treasurers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

**3. Super Blanket Certificate** – The District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the Treasurer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The District used Super Blanket Certificates to certify expenditures, however these expenditures were not for purposes defined in the guidelines above for use of Super Blanket Certificates. For 20 of 61 transactions tested (33%), the District used improper certificates to authorize purchases. Improper use of Super Blanket Certificates can lead to purchases under the certificate for unauthorized purposes. Proper certification of funds also is a key control in the disbursement process to assure that purchase commitments receive prior approval.

**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

|  |
|--|
| <b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS<br/>REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b> |
|--|

**FINDING NUMBER 2008-001 (Continued)**

**Noncompliance Citation (Continued)**

**Certification of Expenditures (Continued)**

We recommend the District review the use of Super Blanket Certificates. The District should ensure Super Blankets are used only for specific recurring and predictable operating expenses. The District Board of Trustees should review a listing of Super Blanket Certificates to ensure they are only being opened for authorized purposes.

**Officials' Response:** As of March, 2009, the District will ensure that the Super Blanket Certificate exception is met prior to opening a Super Blanket Certificate.

**FINDING NUMBER 2008-002**

**Noncompliance Citation**

**Certificates of Deposit**

**Ohio Rev. Code Section 135.13** requires interim deposits to be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including, but not limited to, pass book accounts. In addition, Ohio Rev. Code Section 135.13 allows the deposit of inactive funds in certificates of deposit (CDs) maturing not later than the end of the depository designation period. However, inactive funds must be determined by resolution and awarded in accordance with Ohio Rev. Code Section 135.05.

The District has 25 Certificates of Deposit held by Edward Jones in the District's name. All 25 certificates have maturity dates of greater than one year, ranging from 18 to 60 months. The value of these deposits as of December 31, 2008 and 2007 was \$1,105,000 and \$1,025,000, respectively. Investing interim monies in certificates of deposit with maturities of greater than one year has led to lower liquidity and greater exposure to interest rate risk at the District.

We recommend the District limit investments in certificates of deposit to those that have a maturity date of one year or less. If the District determines they want to designate monies as inactive funds, we recommend the Fiscal Officer comply with the requirements stated above under Ohio Revised Code Section 135.05.

**Officials' Response:** The District recognizes their certificates of deposit have maturity dates longer than allowed by the Ohio Revised Code. However, the District believes that investing in certificates of deposits with longer maturities is a good investing strategy and does not plan to invest only in deposits with maturities of less than one year.

**B.S.T.&G. JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2008 AND 2007**

| 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> |
|----------------|--|------------------|--|
| 2006-001       | The District did not have a credit card policy | Yes              | Fully Corrected  |
| 2006-002       | SAS 112 Financial Reporting Deficiency         | Yes              | Fully Corrected  |





**Mary Taylor, CPA**  
Auditor of State

**B.S.T. & G. JOINT FIRE DISTRICT**  
**DELAWARE 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 7, 2009**