

Scioto Ambulance District
Regular Audit
For the Years Ended December 31, 2019 and 2018



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Board of Trustees
 Scioto Ambulance District
 57 Barker Street
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We have reviewed the *Independent Auditor’s Report* of the Scioto Ambulance District, Scioto County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2018 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

Finding for Recovery Partially Repaid Under Audit

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951) provides that expenditures made by a governmental unit should serve a public purpose. Typically, the determination of what constitutes a “proper public purpose” rests with the judgement of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditures of Public Funds/Proper “Public Purpose” states that the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

During 2019 and 2018, the District was assessed penalties and interest charges for late payments of invoices and retirement contributions.

The following table details the late penalties:

Late Payments	2019	2018
Stryker	\$ 47	\$ 94
Ohio Public Employees Retirement System	440	495

The payment of late fees and penalties due to the inability of the Fiscal Officer to make timely payment is not a proper public purpose.

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010).

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In accordance with the forgoing facts and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Tracy Mullins, Fiscal Officer and her bonding company Travelers Casualty and Surety Company, jointly and severally, in the amount of \$1,076 and in favor of the Scioto Ambulance District's General Fund.

On September 4, 2021, Tracy Mullins made a payment in the amount of \$179 to the Scioto Ambulance District General Fund. Also on September 22, 2021, Tracy Mullins made an additional payment in the amount of \$179 to the Scioto Ambulance District General Fund. This leaves \$718 of the finding for recovery as unpaid.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Scioto Ambulance District is responsible for compliance with these laws and regulations.



Keith Faber
Auditor of State
Columbus, Ohio

October 05, 2021

Scioto Ambulance District
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For the Years Ended December 31, 2019 and 2018

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Independent Auditor's Report

Scioto Ambulance District
57 Baker Street
McDermott, Ohio 45652

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type and related notes of the Scioto Ambulance District, Scioto County, (the District) as of and for the years ended December 31, 2019 and 2018.

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 such 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 opinions.

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

As described in Note 2 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 (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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, 2019 and 2018, 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 cash balances, receipts and disbursements by fund type, and related notes of the Scioto Ambulance District, Scioto County, as of December 31, 2019 and 2018, and 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 2.

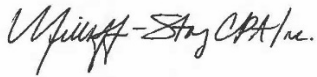
Emphasis of Matters

The accompanying financial statements have been prepared assuming that the District will continue as a going concern. As discussed in Note 9 to the financial statements, the District has federal and state tax liabilities greater than its cash balance as of December 31, 2019 and 2018, and the District has been ordered to distribute money or in kind valued at \$148,168 to Union Township, Scioto County. The District is in the process of working with legal counsel and Union Township on a settlement agreement. Note 9 describes management's plans regarding these matters. These unpaid balances may raise substantial doubt about the District's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of these uncertainties. We did not modify our opinion regarding these matters.

As discussed in Note 10 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2020, 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.



Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

September 11, 2020

Scioto Ambulance District
*Statement of Cash Receipts, Cash Disbursements and
 Changes in Fund Cash Balance*
Governmental Fund Type
For the Year Ended December 31, 2019

	<u>General Fund</u>
Cash Receipts:	
Property and Other Local Taxes	\$167,976
Charges for Services	158,443
Intergovernmental	25,991
Miscellaneous	6,499
Earnings on Investments	264
Total Cash Receipts	359,173
Cash Disbursements:	
Current Disbursements:	
Public Safety	348,686
Total Cash Disbursements	348,686
Excess of Cash Receipts Over Cash Disbursements	10,487
Other Financing Receipts:	
Other Financing Receipts	3
Total Other Financing Receipts	3
Net Change in Fund Cash Balance	10,490
Fund Cash Balance, January 1	26,093
Fund Cash Balance, December 31:	
Assigned	36,583
Fund Cash Balance, December 31	\$36,583

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

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Scioto Ambulance District, Scioto County, (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. The District is made up of four participating entities: Morgan Township, Otway Village, Rush Township, and Brush Creek Township. Each township within the District appoints one member to the Board. The District provides rescue services within the District.

The District's management believes this financial statement presents all activities for which the District is financially accountable

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statement consists 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 fund of the District is 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. The District reports only the General Fund.

Basis of Accounting

This financial statement follows 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). 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).

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

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.

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2019

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 the 2019 budgetary activity appears in Note 3.

Deposits

The District has one checking account with a local financial institution.

Capital Assets

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

Fund Balances

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 resources in governmental funds. The classifications are as follows:

Nonspendable – The District classifies assets as *nonspendable* 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.

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 – 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 the District Trustees or a District official delegated that authority by resolution, or by State statute.

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.

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$410,200	\$359,176	(\$51,024)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$413,769	\$402,910	\$10,859

Note 4 – Deposits

The District maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2019 was as follows:

Demand Deposits	\$36,583
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Deposits: Deposits are fully insured by the Federal Depository Insurance Corporation.

Note 5 – 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 statement includes 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.

Note 6 – Risk Management

The District belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2019

33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 776 members as of December 31, 2019.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2019.

Assets	\$15,920,504
Liabilities	<u>(11,329,011)</u>
Members' Equity	<u>\$4,591,493</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 – Defined Benefit Pension Plan and Postemployment Benefits

Ohio Public Employees Retirement System

The District's employees belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. 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, 2019.

Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members was 0% during 2019.

Note 8 – Contingent Liabilities

In 2012, Union Township, Scioto County, withdrew from the District and in the years since, the organizations have been working to gather information necessary for the County Auditor to assess a valuation on assets in order to determine the portion to which Union Township is entitled. In 2018, the County Auditor finalized the valuation and ordered that \$148,168 in money or in kind was due to Union Township. The District has yet to distribute cash or assets equaling this value and is currently working with legal counsel on a potential settlement with Union Township.

The District is not currently party to litigation.

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 9 – Going Concern

As discussed in note 8, the District has been ordered to distribute money or in kind valued at \$148,168 to Union Township, Scioto County. The District is in the process of working with legal counsel and Union Township on a settlement agreement.

The District had outstanding balances for federal and state payroll tax withholdings and employer payroll taxes in the amounts of \$123,261 and \$12,156, respectively, at December 31, 2019, which includes \$98,969 and \$7,101, respectively, from years prior to 2019.

Although the District experienced an increased fund balance during 2019, these outstanding tax balances and contingent liabilities are greater than the District's fund cash balance. The District is monitoring operations and expenditures to address these conditions.

Note 10 – Subsequent Event

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. In addition, the impact on the District's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Note 11 – Compliance

The District did not properly encumber funds for a number of transactions, which is contrary to Ohio Revised Code Section 5705.41(D). The District had outstanding balances in payroll taxes, which is contrary Internal Revenue Code (IRC) Chapter 26 Sections 3401, 3402, 3403, 3404, 3405, and 3102(a). The District did not timely remit retirement reports or withholdings, which is contrary to Ohio Revised Code Section 145.47(B). The District did not file a complete annual report, which is contrary to Ohio Revised Code Section 117.38.

Scioto Ambulance District
*Statement of Cash Receipts, Cash Disbursements and
 Changes in Fund Cash Balance*
Governmental Fund Type
For the Year Ended December 31, 2018

	<u>General Fund</u>
Cash Receipts:	
Property and Other Local Taxes	\$163,030
Charges for Services	159,972
Intergovernmental	25,916
Miscellaneous	7,838
Earnings on Investments	278
Total Cash Receipts	357,034
Cash Disbursements:	
Current Disbursements:	
Public Safety	362,784
Total Cash Disbursements	362,784
Excess of Cash Receipts Under Cash Disbursements	(5,750)
Other Financing Receipts:	
Other Financing Receipts	1,283
Total Other Financing Receipts	1,283
Net Change in Fund Cash Balance	(4,467)
Fund Cash Balance, January 1	30,560
Fund Cash Balance, December 31:	
Assigned	26,093
Fund Cash Balance, December 31	\$26,093

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

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Scioto Ambulance District, Scioto County, (the District) as a body corporate and politic. A four-member Board of Trustees governs the District. The District is made up of four participating entities: Morgan Township, Otway Village, Rush Township, and Brush Creek Township. Each township within the District appoints one member to the Board. The District provides rescue services within the District.

The District's management believes this financial statement presents all activities for which the District is financially accountable

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statement consists 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 fund of the District is 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. The District reports only the General Fund.

Basis of Accounting

This financial statement follows 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). 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).

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

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.

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2018

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 the 2018 budgetary activity appears in Note 3.

Deposits

The District has one checking account with a local financial institution.

Capital Assets

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

Fund Balances

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 resources in governmental funds. The classifications are as follows:

Nonspendable – The District classifies assets as *nonspendable* 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.

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 – 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 the District Trustees or a District official delegated that authority by resolution, or by State statute.

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.

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2018 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$409,200	\$358,317	(\$50,883)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$438,796	\$388,568	\$50,228

Note 4 – Deposits

The District maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2018 was as follows:

Demand Deposits	\$26,093
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Deposits: Deposits are fully insured by the Federal Depository Insurance Corporation.

Note 5 – 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 statement includes 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.

Note 6 – Risk Management

The District belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2016, the OPRM retained 50% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 774 members as of December 31, 2018.

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2018

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2018.

Assets	\$15,065,412
Liabilities	<u>(10,734,623)</u>
Members' Equity	<u>\$4,330,789</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 – Defined Benefit Pension Plan and Postemployment Benefits

Ohio Public Employees Retirement System

The District's employees belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. 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, 2018.

Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members was 0% during 2018.

Note 8 – Contingent Liabilities

In 2012, Union Township, Scioto County, withdrew from the District and in the years since, the organizations have been working to gather information necessary for the County Auditor to assess a valuation on assets in order to determine the portion to which Union Township is entitled. In 2018, the County Auditor finalized the valuation and ordered that \$148,168 in money or in kind was due to Union Township. The District has yet to distribute cash or assets equaling this value and is currently working with legal counsel on a potential settlement with Union Township.

The District is not currently party to litigation.

Note 9 – Going Concern

As discussed in note 8, the District has been ordered to distribute money or in kind valued at \$148,168 to Union Township, Scioto County. The District is in the process of working with legal counsel and Union Township on a settlement agreement.

Scioto Ambulance District
Notes to the Financial Statements
For the Year Ended December 31, 2018

The District had outstanding balances for federal and state payroll tax withholdings and employer payroll taxes in the amounts of \$98,969 and \$7,101, respectively, at December 31, 2018, which includes \$75,174 and \$2,230, respectively, from years prior to 2018.

These outstanding tax balances and contingent liabilities are greater than the District's fund cash balance. The District is monitoring operations and expenditures to address these conditions.

Note 10 – Subsequent Event

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. In addition, the impact on the District's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Note 11 – Compliance

The District did not properly encumber funds for a number of transactions, which is contrary to Ohio Revised Code Section 5705.41(D). The District had outstanding balances in payroll taxes, which is contrary Internal Revenue Code (IRC) Chapter 26 Sections 3401, 3402, 3403, 3404, 3405, and 3102(a). The District did not timely remit retirement reports or withholdings, which is contrary to Ohio Revised Code Section 145.47(B). The District did not file a complete annual report, which is contrary to Ohio Revised Code Section 117.38.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Scioto Ambulance District
57 Baker Street
McDermott, Ohio 45652

We have audited in accordance with 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, the financial statements of the Scioto Ambulance District, Scioto County, (the District) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, and have issued our report thereon dated September 11, 2020, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the accompanying financial statements have been prepared assuming that the District will continue as a going concern. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 entity'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 have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2019-001 through 2019-003 and 2019-008, that we consider to be material weaknesses.

Compliance and Other Matters

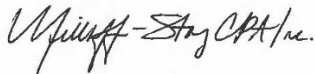
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2019-004 through 2019-007.

District's Responses to Findings

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

September 11, 2020

Scioto Ambulance District
Schedule of Findings and Responses
For the Years Ended December 31, 2019 and 2018

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number 2019-001

Material Weakness – Financial Reporting

Sound financial reporting is essential to ensure that information provided to the readers of the financial statements is complete and accurate. Accuracy and completeness of financial information is also imperative to ensure that decisions being made are based on adequate data.

Several misclassifications were identified within the District’s records including misclassification of disbursements as general government and other financing uses instead of public safety for both 2019 and 2018. Receipts were improperly classified as license, permits, and fees, as well as property taxes, requiring reclassification to charges for services, miscellaneous revenue, reductions of expenditures, and intergovernmental revenue for both 2019 and 2018. Additionally, we found some duplicate receipt postings which overstated cash in both 2019 and 2018. These items required adjustment to the financial statements.

Lack or failure of controls over the recording of financial transactions and preparation of financial reports can result in errors or irregularities that may go undetected by management and decreases the reliability of financial information throughout the year.

The District should implement procedures to ensure that financial information is accurately and completely recorded and that financial reports are properly prepared.

District’s Response:

Officials chose noted to include a response.

Finding Number 2019-002

Material Weakness – Budgetary Information Within UAN

Accurate budgetary information within the District’s accounting system is pertinent to ensure that the District has accurate and complete information for decision-making processes. We noted variances in 2018 between approved estimated resources and the budgeted information within the accounting system, including variances in beginning unencumbered fund cash balances. Failure to properly maintain budget information within the accounting system could result in adverse implications as decisions by management and the Board may be based on this misinformation. The District should implement the appropriate procedures, such as periodic comparison of authorized budgetary documents to the accounting system, to ensure budgetary information within the accounting system is accurate, complete, and current. The District should also compare beginning balances to system and audit reports and file amendments when changes to balances, such as error corrections or audit adjustments, occur.

District’s Response:

Officials chose noted to include a response.

Finding Number 2019-003

Material Weakness – Payroll Controls

Sound payroll controls are the responsibility of the fiscal officer and the District Board and are essential to ensure the accuracy of payments made to employees and to Federal, State and Local agencies as well as to ensure accurate and timely reporting to Federal, State and Local agencies.

Scioto Ambulance District
Schedule of Findings and Responses
For the Years Ended December 31, 2019 and 2018

Finding Number 2019-003 (Continued)

District policies and procedures direct employees to sign their electronically stamped timecard, transfer the hours from a timecard to a time summary, and then sign the time summary for accuracy. However, payroll testing revealed the following conditions:

- Some timecards had no signatures and some timecards had no summaries attached. Certain time summaries were not signed. Several timecards were also identified where the time could not be read on certain timecards due to double electronic punches. Handwritten timecards were also noted.
- Employees signed off on their own timecard or timesheet and in some instances no supervisory review or approval is documented via signatures or initials.
- There were several instances identified where District employees were required to work hours that are not regularly scheduled. The District had no formal process for reporting and approving these hours, and employees self-reported these hours on their timecard summary. This could result in the abuse and inability to verify overtime hours.
- There were instances where employees were paid before the end of the pay period. This could result in an employee being paid for time they did not work.
- The Scioto Ambulance District Handbook and Disciplinary Grid addresses items such as holidays, payment for overtime, vacation, and wages and was to apply uniformly to all employees of the Scioto Ambulance District. We could not determine if certain sections of the handbook and disciplinary grid were being followed and consistently applied by District management.

These conditions could result in inaccurate employee compensation. The accumulative impact of the issues above have the potential to materially misstate the financial statements.

We make the following recommendations:

- We recommend a formal process be developed for the use of the time clock and timecards which should include requiring the signature of the employee evidencing the work performed and the signature of a supervisory official to evidence review and approval of the time worked prior the payment for work performed being made.
- We recommend support be maintained and kept on file for all amounts paid relating to payroll disbursements.
- We recommend a formal review process be put in place to monitor payroll expenditures.
- We recommend a lag time or delay in payment be implemented to ensure all hours in which payment is being paid have been worked and approved by a supervisory official at the time a paycheck is written and issued.
- We recommend that payroll checks not be issued which are not supported by accurately prepared and completed timecards which are submitted by the employee and approved by a supervisory official.
- We recommend the District adopt a formal policy clearly identifying what does and does not constitute overtime. We further recommend that formal policies and procedures be implemented for the reporting, review and approval of overtime related items such as meetings or back up runs. These policies and procedures should include maintaining formal documentation to evidence occurrence, attendance, review, and approval.
- We recommend due care be used when entering standing pay rates into the accounting system and we further recommend a control procedure be put in place to ensure pay rates are being reviewed for accuracy.
- We recommend policies and procedures be implemented for the use of the time card system which include procedures on how to address the following: missing punches on timecards, hand written times on timecards, and double punched and unreadable punches on timecards.
- We recommend the Handbook and Disciplinary Grid be reviewed and revised to clearly identify the processes, terms, and conditions followed by the District.
- We recommend the Board adopt policies and procedures, including timely reviews of the UAN payroll accounting system, payroll reports, and payroll checks to identify and correct errors or omissions.

Scioto Ambulance District
Schedule of Findings and Responses
For the Years Ended December 31, 2019 and 2018

Finding Number 2019-003 (Continued)

District's Response:

Officials chose not to include a response.

Finding Number 2019-004

Noncompliance – Proper Encumbrance of Funds

Ohio Revised 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 fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any 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. Further, contracts and orders for expenditures lacking prior certification shall be null and void.

There are several exceptions to the standard requirement stated above that a fiscal officer'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 fiscal officer can certify that both at the time that the contract or order was made ("then") and at the time that the fiscal officer 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 District 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 fiscal officer 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 - Fiscal officers 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.

Purchase orders may not exceed an amount established by resolution or ordinance of the legislative authority, and cannot extend past the end of the fiscal year. In other words, blanket certificates cannot be issued unless there has been an amount approved by the legislative authority for the blanket.

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 fiscal officer 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.

We noted instances for 2019 and 2018 where purchase orders prepared to encumber funds were not prepared timely.

Failure to certify the availability of funds properly can result in overspending funds and negative cash fund balances.

Scioto Ambulance District
Schedule of Findings and Responses
For the Years Ended December 31, 2019 and 2018

Finding Number 2019-004 (Continued)

Unless the District uses the exceptions noted above, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the District's funds exceeding budgetary spending limitations, we recommend the Fiscal Officer certify the funds are or will be available prior to obligation. When prior certification is not possible, "then and now" certification should be used.

We recommend the District officials and employees obtain the Fiscal Officer's certification of the availability of funds prior to the commitment being incurred. The most convenient certification method is to use purchase orders that include the certificate language of Ohio Revised Code Section 5705.41(D) requires to authorize disbursements. The Fiscal Officer should sign the certification at the time the District incurs the commitment, and only when the requirements of Ohio Revised Code Section 5705.41(D) are satisfied. The Fiscal Officer should post approved purchase orders to the proper appropriation code to reduce the available appropriation.

District's Response:

Officials chose noted to include a response.

Finding Number 2019-005

Noncompliance – Payroll Taxes

Internal Revenue Code (IRC) Chapter 26 Sections 3401, 3402, 3403, 3404, 3405, and 3102(a) require the employing government to withhold federal, state, and local income and employment related taxes (such as Medicare). They also require the government to report and remit those tax matters to the appropriate tax authorities and to the recipients.

During payroll testing, we noted that the District did not pay federal payroll taxes in 2018 or 2019. We identified unpaid taxes for the year ended December 31, 2018 of \$23,795, plus penalties and interest which could not be determined, relating to federal income tax, Social Security tax and Medicare withholdings and employer contributions not remitted to the federal government for the calendar year. For 2019, we identified unpaid taxes for the year ended December 31, 2019 of \$24,292, plus penalties and interest which could not be determined, relating to federal income tax, Social Security tax and Medicare withholdings and employer contributions not remitted to the federal government for the calendar year. Due to nonpayment of the amounts noted above along with the outstanding balance of \$75,174 from prior years, the District had a total outstanding balance of \$123,261, plus any penalties and interest, in federal taxes at December 31, 2019.

It was also noted that the District could not provide proof that Tax Forms 941 were filed in either 2018 or 2019.

We also identified unpaid taxes of \$4,871 and \$5,055 for the years ended December 31, 2018 and 2019, respectively, relating to state income tax. We did find that payments were made for state taxes during the audit period of \$12,872 that were applied to prior years' delinquencies. Due to nonpayment of the amounts noted above in addition to the outstanding balance of \$15,102 for years prior to the audit period, less amounts paid during the audit period totaling \$12,872, the District has a total outstanding balance of \$12,156, plus any penalties and interest, in state taxes at December 31, 2019.

This could result in significant charges for fines, penalties and interest being incurred by the District. The Board should adopt policies and procedures to ensure that withholding payments and withholding reports are remitted timely, and support should be maintained on file to evidence performance. We further recommend the Fiscal Officer and District contact the Internal Revenue Service (IRS) and the Ohio Department of Taxation to resolve the outstanding balances owed.

District's Response:

Officials chose noted to include a response.

Scioto Ambulance District
Schedule of Findings and Responses
For the Years Ended December 31, 2019 and 2018

Finding Number 2019-006

Noncompliance – OPERS Remittances

Ohio Revised Code Section 145.47(B) provides, in part, the fiscal officer of each local authority subject to this chapter, shall transmit to the system for each contributor subsequent to the date of coverage an amount equal to the applicable per cent of each contributor's earnable salary at such intervals and in such form as the system shall require. The head of each state department and the fiscal officer of each local authority subject to this chapter shall transmit promptly to the system a report of contributions at such intervals and in such form as the system shall require, showing thereon all the contributions and earnable salary of each contributor employed, together with warrants, checks, or electronic payments covering the total of such deductions. A penalty shall be added when such report, together with warrants, checks, or electronic payments to cover the total amount due from the earnable salary of all amenable employees of such employer, is filed thirty or more days after the last day of such reporting period.

Ohio Public Employees Retirement System (OPERS) payroll reports were not submitted timely for several months in 2019 and 2018. In addition, the withholdings (including both the employee and employer share) were not remitted timely for several months in 2018 and 2019. Late filings also resulted in penalties and late fees of \$440 and \$521 for 2019 and 2018, respectively. The Fiscal Officer should file the required reports and remit the necessary payments when she completes the payroll for the last pay period of the month. This will ensure the District does not incur unnecessary penalties and interest.

District's Response:

Officials chose noted to include a response.

Finding Number 2019-007

Noncompliance – Annual Report

Ohio Revised Code Section 117.38 states that entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. Per Auditor of State Bulletin 2015-007, regulatory cash basis entities (AOS Basis) should file annually: 1) Statements (or Combined Statements) of Receipts, Disbursements, and Changes in Fund Balances – Governmental, Proprietary, and Fiduciary, as applicable, and 2) Notes to the Financial Statements. The District failed to prepare the necessary note disclosures for 2018 and 2019. The District subsequently engaged a consultant to prepare these note disclosures and then refiled the annual financial statements with the required note disclosures but did not do so prior to the filing deadline. The District should implement the proper procedures to ensure its annual filings contain the required elements and that they are filed on a timely basis.

District's Response:

Officials chose noted to include a response.

Scioto Ambulance District
Schedule of Findings and Responses
For the Years Ended December 31, 2019 and 2018

Finding Number 2019-008

Material Weakness – Bank Reconciliation

Having sound internal control procedures in place over the reconciliation process is essential to ensure the District's cash balances are accurate. The District utilizes the UAN accounting system which provides all of the required journals and ledgers. The UAN software also includes a monthly reconciliation process to assist the District Fiscal Officer in the monthly book to bank reconciliation. We noted unreconciled differences between the UAN system and bank balances from the previous audit, which remained unresolved for 2018 and 2019. In addition, the auditor noted checks that were outstanding at year end that were not included on the outstanding check list. These amounts had to be adjusted back onto the reconciliation in order to reconcile to the previously mentioned unresolved variance. Further, it was noted there was no indication of review of the monthly reconciliations by another District employee or the Board. The District needs to investigate and resolve the unreconciled difference in their system, and update reconciliations accordingly. In addition, the District should take due care when performing reconciliations to ensure that information contained therein, including reconciling items listings, are accurate and complete. Further reconciliations should be reviewed monthly, with indication of the review on each reconciliation.

District's Response:

Officials chose not to include a response.

Scioto Ambulance District
Schedule of Prior Audit Findings
For the Years Ended December 31, 2019 and 2018

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
Finding 2017-001	Material Weakness – Financial Reporting	No	Reissued as finding 2019-001
Finding 2017-002	Material Weakness – Budgetary Information within UAN	No	Reissued as finding 2019-002
Finding 2017-003	Material Weakness – Payroll Controls	No	Reissued as finding 2019-003
Finding 2017-004	Noncompliance – Proper Encumbrance of Funds	No	Reissued as finding 2019-004
Finding 2017-005	Noncompliance – Payroll Taxes	No	Reissued as finding 2019-005

OHIO AUDITOR OF STATE KEITH FABER



SCIOTO AMBULANCE DISTRICT

SCIOTO 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 10/19/2021

88 East Broad 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