



Dave Yost • Auditor of State





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Pease-Colerain Fire District  
Belmont County  
P.O. Box 228  
Lansing, Ohio 43934

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pease-Colerain Fire District, Belmont County, (the District) for the years ended December 31, 2013 and 2012.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

## **Current Year Observations**

We noted that Fire District Fund (General Fund) expenditures of \$65,085 exceeded appropriations by approximately \$5,985 for the year ended December 31, 2013. Ohio Rev. Code Section 5705.41(B) limits expenditures to appropriations. Because appropriations authorize spending, spending more than approved appropriations potentially authorizes deficit spending. The Pease-Colerain Fire District should not spend more than is appropriated.

## **Current Status of Matters we Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2011 and 2010 noted estimated resources amounts were not posted to the District's accounting system. We have determined that this was not corrected as of December 31, 2013

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**Dave Yost**  
Auditor of State

February 26, 2014

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**PEASE COLERAIN TOWNSHIP FIRE DISTRICT**

**BELMONT 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  
MARCH 18, 2014**