



Dave Yost • Auditor of State





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Pease-Colerain Fire District #1  
Belmont County  
P.O. Box 228  
Lansing, Ohio 43934

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Pease-Colerain Fire District #1, Belmont County, Ohio (the District), for the years ended December 31, 2015 and 2014.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2015 and 2014.

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

## Current Year Observation

During 2015, the District received a \$40,486 MARCS Grant and a \$9,215 Volunteer Grant and disbursed \$40,726 and \$9,215, respectively, of the grant money. This activity was recorded on the manual accounting ledgers as a separate Special Revenue Fund but was not reported on the 2015 annual financial report, thus understating receipts and disbursements. Also, the new fund was not approved by the Board. The District Fiscal Officer should include all activity and operations of the District on the annual financial report each year. Also, the District Trustees should approve the establishment of new funds and record such in the minute record.

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

1. Our prior audit for the years ended December 31, 2013 and 2012 noted the Fire District Fund (General Fund) expenditures of \$65,085 exceeded appropriations by approximately \$5,985 for the year ended December 31, 2013. We have determined that this was corrected as of December 31, 2015 and 2014.
2. Our prior audit for the years ended December 31, 2011 and 2010 noted estimated resource amounts were not posted to the District's accounting system. We have determined this was not corrected as of December 31, 2015.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 14, 2016

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**PEASE-COLERAIN FIRE DISTRICT #1**

**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  
APRIL 26, 2016**