



**Auditor of State
Betty Montgomery**

**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

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**Auditor of State
Betty Montgomery**

West Elkton-Gratis Township Fire District
Preble County
125 North Main Street
West Elkton, Ohio 45070

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 a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government 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 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.

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Betty Montgomery
Auditor of State

September 6, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

West Elkton-Gratis Township Fire District
Preble County
125 North Main Street
West Elkton, Ohio 45070

To the Board of Trustees:

We have audited the accompanying financial statements of the West Elkton-Gratis Township Fire District, Preble County, Ohio (the District), as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements 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. We believe our audit provides a reasonable basis for our opinion.

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

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, 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 statements referred to above for the years ended December 31, 2005 and 2004 do 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, 2005 and 2004, or its changes in financial position for the years then ended.

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Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the West Elkton-Gratis Township Fire District, Preble County, Ohio, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. 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 statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2006, 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 form an opinion 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.



Betty Montgomery
Auditor of State

September 6, 2006

**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2004**

| | 2005 | 2004 |
|--|-----------------|-----------------|
| Cash Receipts: | | |
| Intergovernmental | \$59,336 | \$57,500 |
| Earnings on Investments | 268 | 93 |
| Miscellaneous | | 58 |
| | 59,604 | 57,651 |
| Total Cash Receipts | | |
| Cash Disbursements: | | |
| Current: | | |
| Security of Persons and Property | 1,565 | 965 |
| General Government | 23,619 | 32,868 |
| Debt Service: | | |
| Redemption of Principal | 7,701 | 7,299 |
| Interest | 870 | 1,272 |
| Capital Outlay | 13,876 | |
| | 47,631 | 42,404 |
| Total Disbursements | | |
| Total Receipts Over Disbursements | 11,973 | 15,247 |
| Fund Cash Balances, January 1 | 27,455 | 12,208 |
| Fund Cash Balances, December 31 | \$39,428 | \$27,455 |

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

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**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

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 West Elkton-Gratis Township Fire District, Preble County, Ohio (the District), as a body corporate and politic. A three-member Board of Trustees governs the District. Two of the board members are appointed by the political subdivisions within the District. Those subdivisions are the Village of West Elkton and Gratis Township. The board members representing the Village of West Elkton and Gratis Township appoint the third board member. The District provides fire protection and rescue services within the District.

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

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the Auditor of State prescribes.

C. Cash and Deposits

Interest earned is recognized and recorded when received.

D. Fund Accounting

The District uses the General Fund as the general operating fund. It is used to account for all financial resources.

E. Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually. The District did not adopt operating budgets for the audit period.

1. 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. No appropriation measures were approved for the audit period.

**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The District did not estimate resources for 2004 and 2005.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. The District did not use the encumbrance method of accounting. However, the District had no material outstanding encumbrances at December 31, 2005 and 2004.

A summary of 2005 and 2004 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

2. EQUITY IN POOLED CASH AND DEPOSITS

The District maintains a pool of deposits. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 follows:

| | | |
|-----------------|----------|----------|
| | 2005 | 2004 |
| Demand deposits | \$39,428 | \$27,455 |

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

| 2005 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$0 | \$59,604 | \$59,604 |

| 2005 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$0 | \$47,631 | (\$47,631) |

**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

| 2004 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$0 | \$57,651 | \$57,651 |
| | \$0 | \$57,651 | \$57,651 |

| 2004 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$0 | \$42,404 | (\$42,404) |
| | \$0 | \$42,404 | (\$42,404) |

4. FIRE DISTRICT FUNDING

The Fire District receives funding from Gratis Township and the Village of West Elkton. The funding is derived from the fire levy money received by Gratis Township and the Village of West Elkton. Payments are made semi-annually to the Fire District after the Township and Village receive their tax distribution from the Preble County Auditor.

5. DEBT

Debt outstanding at December 31, 2005 was as follows:

| | | |
|--------------------------|-----------|---------------|
| | Principal | Interest Rate |
| Fire Equipment Bank Loan | \$8,119 | 5.5% |

The District obtained a loan of \$36,601 from Somerville Bank in May 2001. The loan proceeds were used to pay off an existing Fire Equipment Acquisition Note from 1999. The District intends to pay off the new loan over a five year period by making annual principal and interest payments of \$8,571. The loan is unsecured.

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

| Year ending December 31: | Bank Loan |
|--------------------------|-----------|
| 2006 | \$8,566 |

**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

6. LEASE

Lease outstanding at December 31, 2005 was as follows:

| | <u>Principal</u> | <u>Interest Rate</u> |
|--------------------|------------------|----------------------|
| Simon Pumper Lease | \$99,165 | 4.8% |

The District leased the 2005 Simon Pumper with a purchase option. The lease is collateralized by the pumper. The purchase option at December 31, 2005 was \$104,371.

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

| <u>Year ending December 31:</u> | <u>2005 Simon Pumper</u> |
|---------------------------------|------------------------------|
| 2006 | \$13,876 |
| 2007 | 13,876 |
| 2008 | 13,876 |
| 2009 | 13,876 |
| 2010 | 13,876 |
| 2011 - 2014 | 55,504 |
| Total | \$124,884 |

7. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

8. RELATED PARTY TRANSACTIONS

A Board member of the District is the son of the District's Clerk.

9. NONCOMPLIANCE

- The District did not adopt operating budgets for 2005 and 2004.
- The District did not maintain accounting journals and ledgers required by the Ohio Administrative Code.



Auditor of State Betty Montgomery

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

West Elkton-Gratis Township Fire District
Preble County
125 North Main Street
West Elkton, Ohio 45070

To the Board of Trustees:

We have audited the financial statements of the West Elkton-Gratis Township Fire District, Preble County, Ohio (the District), as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated September 6, 2006, 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 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 to determine our auditing procedures in order to express our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2005-001 through 2005-006.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses. In a separate letter to the District's management dated September 6, 2006, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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 2005-001 through 2005-006. In a separate letter to the District's management dated September 6, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of management and the Board of Trustees, and it is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 6, 2006

**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2005 AND 2004**

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

FINDING NUMBER 2005-001

Noncompliance/Reportable Condition

Ohio Revised Code, § 5705.28(B)(2)(a), states that the taxing authority of a taxing unit that does not levy a tax is not required to adopt a tax budget pursuant to division (A) of this section. Instead, on or before the fifteenth day of July each year, such taxing authority shall adopt an operating budget for the taxing unit for the ensuing fiscal year. The operating budget shall include an estimate of receipts from all sources, a statement of all taxing unit expenses that are anticipated to occur, and the amount required for debt charges during the fiscal year. The operating budget is not required to be filed with the county auditor or the county budget commission. The District did not adopt operating budgets for the audit period. Failure to adopt operating budgets could result in overspending funds and negative fund cash balances. We recommend that the District adopt an annual operating budget.

FINDING NUMBER 2005-002

Noncompliance/Reportable Condition

Ohio Revised Code, § 5705.38, provides that on or about the first day of each fiscal year, an appropriation measure is to be passed. No appropriation measures were passed for the audit period. Failure to pass appropriation measures could result in overspending funds and negative fund cash balances. We recommend that the District pass annual appropriation measures.

FINDING NUMBER 2005-003

Noncompliance/Reportable Condition

Ohio Revised Code, § 5705.41(B), states that no subdivision or taxing unit is to expend money unless it has been properly appropriated. Expenditures were not appropriated for the audit period. Failure to appropriate expenditures could result in overspending funds and negative fund cash balances. We recommend that the District appropriate all expenditures.

FINDING NUMBER 2005-004

Noncompliance/Reportable Condition

Ohio Revised Code, § 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.

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.

**FINDING NUMBER 2005-004
(Continued)**

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 (\$1,000 prior to April 7, 2003) 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. (Prior to September 26, 2003, blanket certificates were limited to \$5,000 and three months.) 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 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.

The District did not certify the availability of funds for 100% of both 2004 and 2005 expenditures and there was no evidence that the District followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, 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 that the Clerk-Treasurer certify that the funds are or will be available prior to obligation by the District. When prior certification is not possible, “then and now” certification should be used.

We recommend the District certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the District incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

FINDING NUMBER 2005-005

Noncompliance/Reportable Condition

Ohio Revised Code, § 5705.36(A)(1), provides that on or about the first day of each fiscal year, the fiscal officers of subdivisions and other taxing units are to certify to the county auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year. The District did not certify the total amount from all sources for the audit period. Failure to certify the total amount from all sources could result in overspending funds and negative fund cash balances. We recommend that the District annually certify the total amount from all sources.

FINDING NUMBER 2005-006

Noncompliance/Reportable Condition

Ohio Administrative Code, § 117-2-02(A), requires governments to maintain an accounting system and accounting records sufficient to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements. Pursuant to division (D) of this section, accounting records that can help achieve these objectives include:

1. Cash journal, which typically includes the amount, date, receipt number, check number, account code, purchase order number, and any other information necessary to properly classify the transaction. The District only maintains a check register which details the amount, date, check number, and description of who and why cash was received from or paid to [the District began maintaining a cash journal in June 2005].
2. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund. A receipts ledger was not maintained.
3. Appropriation ledger, which assembles and classifies disbursements into separate accounts, for at a minimum, each account listed in the appropriation resolution. An appropriation ledger was not maintained.

Due care should be taken in the preparation of the District's books and annual financial reports. Receipts and expenditures were not properly posted to the correct line items. In addition, debt activity was not properly posted to the books or reported on the annual financial reports. Proper posting of receipts and expenditures will aid in the proper presentation of the District's financial position.

We recommend the District maintain a revenue ledger and appropriation ledger. We also recommend the District reconcile the ledgers to the bank on a monthly basis and that a Board member review and sign off on the reconciliation, indicating approval and timeliness of reconciliations. Implementation of these procedures will add a substantial measure of control to the receipt and expenditure process, as well as provide assurance that the activity is properly handled and fairly presented on the District's ledgers and financial reports.

Officials' Response

We did not receive a response from officials to the findings reported above.

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**WEST ELKTON-GRATIS TOWNSHIP FIRE DISTRICT
PREBLE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 AND 2004**

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|----------------|---|------------------|--|
| 2003-001 | Revised Code 5705.28 (B)(2)(a), failure to adopt an operating budget | No | Not corrected; reissued as Finding Number 2005-001 |
| 2003-002 | Revised Code 5705.38, failure to pass appropriation measures | No | Not corrected; reissued as Finding Number 2005-002 |
| 2003-003 | Revised Code 5705.41(B), failure to appropriate expenditures | No | Not corrected; reissued as Finding Number 2005-003 |
| 2003-004 | Revised Code 5705.41(D), failure to certify funds | No | Not corrected; reissued as Finding Number 2005-004 |
| 2003-005 | Revised Code 5705.36, failure to certify all sources available for expenditures | No | Not corrected; reissued as Finding Number 2005-005 |
| 2003-006 | Ohio Admin. Code 117-2-02(A), failure to maintain proper accounting records | No | Not corrected; reissued as Finding Number 2005-006 |



**Auditor of State
Betty Montgomery**

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WEST ELKTON GRATIS TOWNSHIP FIRE DISTRICT

PREBLE 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
OCTOBER 3, 2006**