

***CLEARCREEK FIRE DISTRICT***

***ASHLAND COUNTY***

**AUDIT REPORT**

**For the Years Ended December 31, 2007 and 2006**

***Charles E. Harris and Associates, Inc.***  
**Certified Public Accountants and Government Consultants**





# Mary Taylor, CPA

Auditor of State

Board of Trustees  
Clearcreek Fire District  
P.O. Box 238  
Savannah, Ohio 44874

We have reviewed the *Report of Independent Accountants* of the Clearcreek Fire District, Ashland County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2006 through December 31, 2007. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Clearcreek Fire District is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

September 15, 2008

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**CLEARCREEK FIRE DISTRICT**  
**ASHLAND COUNTY**  
Audit Report  
For the years ended December 31, 2007 and 2006

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Clearcreek Fire District  
Ashland County  
210 U.S. Route 250 North  
Greenwich, OH 44837-9501

To the Board of Trustees:

We have audited the accompanying financial statements of the Clearcreek Fire District, Ashland County, Ohio as and for the years ended December 31, 2007 and 2006. 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 that 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, 2007 and 2006. While the District does not follow GAAP, generally accepted auditing standards require 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 the District does not use GAAP to measure its 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, 2007 and 2006, 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, 2007 and 2006, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Clearcreek Fire District, Ashland County as of December 31, 2007 and 2006, 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, 2007 and 2006. 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 July 25, 2008, 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, grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and 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.

***Charles E. Harris & Associates, Inc.***  
July 25, 2008

CLEARCREEK FIRE DISTRICT  
 ASHLAND COUNTY, OHIO  
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
 FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
 For the Years Ended December 31, 2007 and 2006

	Special Revenue Fund Types	
	2007	2006
Receipts:		
Taxes	\$ 57,820	\$ 56,555
Intergovernmental	7,609	7,451
Interest	27	134
Miscellaneous	70	39
Total Receipts	65,526	64,179
Disbursements:		
Security of Persons & Property	65,748	65,170
Total Disbursements	65,748	65,170
Excess of Receipts Over/(Under) Disbursements	(222)	(991)
Fund Balance January 1	2,424	3,415
Fund Balance December 31	\$ 2,202	\$ 2,424

See accompanying Notes to the Financial Statements.



**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2007 and 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Clearcreek Fire District is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District provides fire protection and EMS services. The District contracts with the Savannah Volunteer Fire Company for its fire protection and EMS services.

Management believes the financial statements included in this report represent all of the funds of the District over which the District officials have the ability to exercise direct operating control.

B. BASIS OF ACCOUNTING

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 include adequate disclosure of material matters, as prescribed by the Auditor of State.

C. INVESTMENTS AND INACTIVE FUNDS

The District has only demand deposits. Interest earned is recognized and recorded when received.

D. FUND ACCOUNTING

The District maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

D. FUND ACCOUNTING

Governmental Fund Type:

- Special Revenue Fund:

To account for the proceeds of specific revenue sources that are legally restricted to disbursements for specified purposes. The District's only fund receives general and tangible personal property taxes for fire protection and EMS services.

**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2007 and 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each fund be budgeted annually.

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 Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year-end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered balances as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over into the subsequent year.

A summary of 2007 and 2006 budgetary activity appears in Note 3.

F. PROPERTY, PLANT AND EQUIPMENT

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

2. PROPERTY TAXES

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Fire District Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. The second half is due the following June 20.

Public utilities are also taxed on personal property located within the Fire District.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2007 and 2006**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and 2006 follows:

<b>2007 Budgeted vs. Actual Receipts</b>			
<b>Fund</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
<b>Special Revenue</b>	<b>\$ 62,803</b>	<b>\$ 65,526</b>	<b>\$ 2,723</b>

<b>2007 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
<b>Special Revenue</b>	<b>\$ 65,227</b>	<b>\$ 65,748</b>	<b>\$ (521)</b>

<b>2006 Budgeted vs. Actual Receipts</b>			
<b>Fund</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
<b>Special Revenue</b>	<b>\$ 60,547</b>	<b>\$ 64,179</b>	<b>\$ 3,632</b>

<b>2006 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
<b>Special Revenue</b>	<b>\$ 63,962</b>	<b>\$ 65,170</b>	<b>\$ (1,208)</b>

4. RISK MANAGEMENT

The Clearcreek Fire District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Public Officials Liability

Settled claims have not exceeded this commercial coverage in any of the last three years. There have been no significant reductions in insurance coverage from last year.

The District pays the State Worker's Compensation System a premium based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs. This is for volunteer fireman.

**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2007 and 2006**

5. CASH AND INVESTMENTS

The District maintains a cash and investment pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31, 2007 and 2006 follows:

	<u>2007</u>	<u>2006</u>
<b>Demand Deposits</b>	<b>\$ 2,202</b>	<b>\$ 2,424</b>
<b>Total Deposits</b>	<b><u>\$ 2,202</u></b>	<b><u>\$ 2,424</u></b>

6. BUDGETARY NONCOMPLIANCE

Contrary to section 5705.41(D), the District did not encumber any of its disbursements for either 2007 or 2006.

7. CONTINGENT LIABILITIES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

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*Charles E. Harris & Associates, Inc.*  
*Certified Public Accountants*

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Clearcreek Fire District  
Ashland County  
210 U.S. Route 250 North  
Greenwich, OH 44837-9501

To the Board of Trustees:

We have audited the financial statements of the Clearcreek Fire District, Ashland County, Ohio (District) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated July 25, 2008, wherein we noted the District prepared its financial statements using 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting practices the Auditor of State prescribes such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the deficiencies described in the accompanying schedule of findings, items CCFD-2007-02 and 03, to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe the significant deficiencies described above to be material weaknesses.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, 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*, which are described in the schedule of findings as items CCFD-2007-01 and 03.

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

We also noted certain matters that we have reported to management of the District in a separate letter dated July 25, 2008.

This report is intended solely for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

***Charles E. Harris and Associates, Inc.***

July 25, 2008

**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY**

**SCHEDULE OF FINDINGS  
December 31, 2007 and 2006**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER CCFD-2007-01**

**Non-compliance Citation**

**Ohio Revised Code Section 5705.41 (D)**, requires in part, that no subdivision or taxing unit shall make any contract or order any expenditure unless there is attached thereto a certificate of the fiscal officer of the subdivision certifying that the amount required to meet the obligation has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Every contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement state 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 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 resolution.

Amounts of less that \$3,000 may be paid by the fiscal officer without a resolution 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 expenditure 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 adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. Super Blanket Certificate – The District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predicible 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 properly certify the availability of funds for 100% of expenditures tested for the audit period of 2007 and 2006. Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances.

**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY**

**SCHEDULE OF FINDINGS - CONTINUED  
December 31, 2007 and 2006**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER CCFD-2007-01 (continued)**

**Non-compliance Citation (continued)**

To improve controls over disbursements and to help reduce the possibility of the District's fund exceeding budgetary spending limitations, we recommend the Fiscal Officer certify the availability of funds prior to the commitment for the expenditure of District money. The District should consider the use of blanket purchase orders and "Then and Now" certificates to assist in complying with the above requirement.

**Officials Response**

This citation is being corrected during 2008, they will issue purchase orders to provide the required certification.

**FINDING NUMBER CCFD-2007-02**

**Material Weakness**

During our audit for the years ended December 31, 2007 and 2006, we noted disbursements incorrectly recorded and several disbursements incorrectly reported in the annual financial report. The financial statements have been adjusted to present the accounting information correctly and the District has agreed with the required reclassifications and adjustments. Below is a listing of the various erroneous accounting transactions during 2007:

- Intergovernmental revenue received from the State of Ohio was included in Taxes on the Districts financial records and on their financial report.
- County Auditor deductions from tax settlements, while recorded as disbursements on the financial records were deducted from taxes on the financial report.

We recommend the District record all transactions in the proper line items and record all applicable transactions at their gross amounts rather than net.

**Officials Response**

Management has been proactive with this issue and has started recording Taxes and Intergovernmental revenue correctly in 2008.



**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY**

**SCHEDULE OF FINDINGS - CONTINUED  
December 31, 2007 and 2006**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER CCFD-2007-03**

**Material Weakness**

Per *Ohio Administrative Code* Section 117-2-02, all local public offices shall maintain accounting records in a manual or computerized format. The records used should be based on the nature of the operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include the following:

1. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of the payer, purpose, receipt number, and other information required for the transactions can be recorded on this ledger.
  
2. Appropriation/Disbursement ledger, which may assemble and classify disbursements into separate accounts for, at a minimum, each account listed in the appropriation resolution. The amount, fund, date, check number, purchase order number, encumbrance amount, unencumbered balance, amount of disbursement, and any other information required may be entered in the appropriate columns.

We noted that the Fire District did not issue receipts for money received in 2007 and 2006, though their QuickBooks software in 2007 issued receipt numbers. We also noted that the Fire District did not issue purchase orders for any expenditures in 2007 and 2006 and that no voucher packages were used. In addition, we noted the District used a spread sheet to compile financial figures in 2006, but in 2007 they started to use QuickBooks software for their financial records.

We recommend the Fire District issue pre-numbered receipts for all revenue, with a copy of the receipt attached to any document received pertaining to the revenue. The receipts would then be filed in numerical order.

We also recommend that a voucher package be prepared for each payment, other than county auditor deductions, including a copy of the check issued, the invoice received and the purchase order certifying the funds. This will provide complete documentation for disbursements. The county auditor deductions would be maintained with the receipts.

We also recommend the Fire District use the budget to actual function in QuickBooks to maintain budgetary records and for reports to the Board.

**Officials Response**

The Fire District has been proactive in using Quickbooks software for its accounting starting in 2007 and will continue to make improvements to their controls in 2008.

**CLEARCREEK FIRE DISTRICT  
ASHLAND COUNTY  
December 31, 2007 and 2006**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken, or Finding No Longer Valid, Explain
2005-CCFD-01	Ohio Revised Code Section 5704.41(D) requires the certification by the Fiscal Officer for expenditures.	No	Not corrected, See CCFD-2007-01
2005-CCFD-02	Proper maintenance of records per <i>Ohio Administrative Code</i> Section 117-2-02	No	Partially Corrected by the use of QuickBooks software during 2007, but back up records incomplete, See CCFD-2007-03



**Mary Taylor, CPA**  
Auditor of State

**CLEARCREEK FIRE DISTRICT**

**ASHLAND 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  
SEPTEMBER 25, 2008**