



**Auditor of State  
Betty Montgomery**



**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Tri Township Joint Fire District  
Delaware County  
495 Sunbury Road  
Delaware, Ohio 43015

To the Board of Trustees:

We have audited the accompanying financial statements of the Tri Township Joint Fire District, Delaware County, Ohio (the District) as of and for the years ended December 31, 2003 and December 31, 2002. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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.

The District's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the District because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments.

We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Tri Township Joint Fire District, Delaware County, Ohio, as of December 31, 2003, and December 31, 2002, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2004, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by 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

August 18, 2004

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$419,467	\$92,572	\$512,039
Intergovernmental	47,212	8,617	55,829
Miscellaneous	1,977	0	1,977
	<u>468,656</u>	<u>101,189</u>	<u>569,845</u>
<b>Total Cash Receipts</b>			
	<u>468,656</u>	<u>101,189</u>	<u>569,845</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	502,689	3,224	505,913
Other	7,190	1,581	8,771
Capital Outlay	0	79,136	79,136
	<u>509,879</u>	<u>83,941</u>	<u>593,820</u>
<b>Total Disbursements</b>			
	<u>509,879</u>	<u>83,941</u>	<u>593,820</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(41,223)</u>	<u>17,248</u>	<u>(23,975)</u>
<b>Other Financing Receipts:</b>			
Sale of Fixed Assets	0	2,652	2,652
	<u>0</u>	<u>2,652</u>	<u>2,652</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements</b>	<u>(41,223)</u>	<u>19,900</u>	<u>(21,323)</u>
<b>Fund Cash Balances, January 1</b>	<u>200,652</u>	<u>238,299</u>	<u>438,951</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$159,429</u></u>	<u><u>\$258,199</u></u>	<u><u>\$417,628</u></u>

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

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$403,314	\$89,422	\$492,736
Intergovernmental	39,656	9,606	49,262
Earnings on Investments	1,913	0	1,913
Miscellaneous	3,439	0	3,439
	<u>448,322</u>	<u>99,028</u>	<u>547,350</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	430,756	24,723	455,479
Other	6,765	1,502	8,267
Capital Outlay	0	147,592	147,592
	<u>437,521</u>	<u>173,817</u>	<u>611,338</u>
<b>Total Disbursements</b>			
Total Receipts Over/(Under) Disbursements	10,801	(74,789)	(63,988)
Fund Cash Balances, January 1	189,851	313,088	502,939
<b>Fund Cash Balances, December 31</b>	<u><b>\$200,652</b></u>	<u><b>\$238,299</b></u>	<u><b>\$438,951</b></u>

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



**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Tri Township Joint Fire District, Delaware County, Ohio, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by an appointed three-member Board of Trustees. One board member is appointed by each political subdivision within the District. Those subdivisions are Brown Township, Delaware Township and Troy Township. 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 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 or permitted by the Auditor of State.

**C. Cash and Investments**

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

The District had an investment in a term repurchase agreement during 2002, but not at fiscal year end, that was valued at cost.

**D. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Capital Projects Fund**

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The District had the following significant Capital Projects Fund:

*Fire Equipment Fund* - This fund receives tax and intergovernmental revenue to be used for the purchase and maintenance of fire fighting equipment.

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**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 major object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

**2. 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 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 canceled, and reappropriated in the subsequent year. The District did not encumber all purchase commitments as required by Ohio law.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the District uses

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

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

	<u>2003</u>	<u>2002</u>
Demand deposits	<u>\$417,628</u>	<u>\$438,951</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$435,711	\$468,656	\$32,945
Capital Projects	95,136	103,841	8,705
Total	\$530,847	\$572,497	\$41,650

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$520,843	\$509,879	\$10,964
Capital Projects	210,000	83,941	126,059
Total	\$730,843	\$593,820	\$137,023

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$418,567	\$448,322	\$29,755
Capital Projects	91,758	99,028	7,270
Total	\$510,325	\$547,350	\$37,025

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$474,736	\$437,521	\$37,215
Capital Projects	160,000	173,817	(13,817)
Total	\$634,736	\$611,338	\$23,398

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General Fund for the years ended December 31, 2002 and 2003 and the Fire Equipment Fund for the year ended December 31, 2002.

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of 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. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

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 District.

**5. RETIREMENT SYSTEM**

The District's full-time fire fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, members of OP&F contributed 10% of their wages to the OP&F. The District contributed an amount equal to 24% of their wages. PERS member employees contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 2003.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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

**7. COMPLIANCE**

The District did not record tax receipts into the lawful fund, as required by Ohio law.



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Tri Township Joint Fire District  
Delaware County  
495 Sunbury Road  
Delaware, Ohio 43015

To the Board of Trustees:

We have audited the financial statements of the Tri Township Joint Fire District, Delaware County, Ohio, (the District) as of and for the years ended December 31, 2003, and December 31, 2002, and have issued our report thereon dated August 18, 2004, wherein we noted that the District's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the District because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect 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 that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2003-001 through 2003-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated August 18, 2004.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered District's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2003-004.

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**Internal Control Over Financial Reporting  
(Continued)**

A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of 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 to be material weaknesses. However, the reportable condition describe above is considered a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the District's management in a separate letter dated August 18, 2004.

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.



**Betty Montgomery**  
Auditor of State

August 18, 2004

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND DECEMBER 31, 2002**

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

<b>Finding Number</b>	<b>2003-001</b>
-----------------------	-----------------

Ohio Rev. Code Section 5705.41(B) states that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated.

Expenditures exceeded appropriations at December 31, 2003 in the following funds at the legal level of control:

<u>Fund / Major Object</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
General Fund			
Salaries	\$305,843	\$330,559	(\$24,716)
Fringe Benefits	50,000	101,931	(51,931)

Expenditures exceeded appropriations at December 31, 2002 in the following funds at the legal level of control:

<u>Fund / Major Object</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
General Fund			
Salaries	\$259,736	\$286,907	(\$27,171)
Fringe Benefits	58,000	84,762	(26,762)
Fire Equipment Fund			
Other	10,000	24,723	(14,723)

We recommend the Clerk deny expenditures that exceed appropriations. And further recommend the Board monitor expenditures in relation to appropriation levels and approve all amendments to appropriations when deemed necessary.

<b>Finding Number</b>	<b>2003-002</b>
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**Fiscal Officer Certification**

Ohio Rev. Code Section 5705.41(D) states no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the District may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such a certificate, if such expenditure is otherwise valid.

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND DECEMBER 31, 2002  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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<b>Finding Number</b>	<b>2003-002 (Continued)</b>
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**Fiscal Officer Certification (Continued)**

- B. If the amount involved is less than \$1,000 (which was increased to \$3,000, on April 7, 2003) the fiscal officer may authorize it to be paid without the affirmation of the Board of Trustees, upon completion of the then and now certificate, provided the expenditure is otherwise lawful.

Eighty percent (80%) of expenditures tested were not properly certified by the Clerk. These commitments were not subsequently approved by the Board of Trustees within the aforementioned 30 day time period.

We recommend all amounts, including utility payments, be certified by the Clerk as lawfully appropriated and in the treasury or in the process of collection to the credit of an appropriate fund free from any encumbrance at the time of the contract or order of expenditure.

<b>Finding Number</b>	<b>2003-003</b>
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**Distribution of Tax Receipts – Finding For Adjustment**

Ohio Rev. Code Section 5705.10 requires that all revenue [receipts] derived from a special levy is to be credited to a special fund for the purpose for which the levy was made.

In fiscal 2002 and 2003, the District did not record receipts to the proper funds, as noted in the tax settlement from the County Auditor. This resulted in adjustments to the respective funds as follows:

Fiscal Year Ended December 31, 2002:

<b>Fund</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>
General Fund	Real Estate Property Tax Receipts		\$8,214
Fire Equipment Fund	Real Estate Property Tax Receipts	\$8,214	
Totals		\$8,214	\$8,214

Fiscal Year Ended December 31, 2003:

<b>Fund</b>	<b>Description</b>	<b>Increase</b>	<b>Decrease</b>
General Fund	Real Estate Property Tax Receipts		\$8,617
Fire Equipment Fund	Real Estate Property Tax Receipts	\$8,617	
Totals		\$8,617	\$8,617



**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND DECEMBER 31, 2002  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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<b>Finding Number ( Continued)</b>	<b>2003-003 (Continued)</b>
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**Distribution of Tax Receipts – Finding For Adjustment (Continued)**

The District has recorded these adjustments to the financial statements and to its financial accounting records. We recommend the District management closely monitor the recording of financial activity to the general ledgers. Such posting should be made in accordance with the established chart of accounts and applicable Ohio law.

<b>Finding Number</b>	<b>2003-004</b>
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**Cash Reconciliations**

The fiscal officer of the District should perform a monthly bank to book reconciliation to ensure all receipts and expenditures have been appropriately recorded to the District’s UAN system. Reconciling items, including deposits in transit, outstanding checks, or unposted interest, should be considered in the reconciliation to ensure that the District’s ledgers are reconciled to the bank balances.

Based on the Clerk’s reconciliation, the District was unreconciled between the bank balance and District ledgers at December 31, 2002 by (\$372,759). Following adjustments to the financial statements the District was unreconciled at December 31, 2002 by (\$2,255).

Based on the Clerk’s reconciliation, the District was unreconciled between the bank balance and District ledgers at December 31, 2003 by (\$156,891). Following adjustments to the financial statements the District was unreconciled at December 31, 2003 by \$2,486.

The District’s bank reconciliation also contained several outstanding checks that have been outstanding for several years.

Failure to reconcile the District’s bank to book balances in a timely manner and uncorrected or unidentified reconciling items can result in improperly stated financial statements and an inability to properly monitor the financial position and budget versus actual results of the District. Failure to reconcile may further result in theft or misappropriation of funds without the timely detection of management.

We recommend the District take steps to eliminate long outstanding reconciling items and balance the system balance to the bank statements. Upon correction of the reconciliation, the District should reconcile to a \$0 variance between the system balance and the bank statements on a monthly basis. Any variances identified during this monthly reconciliation should be investigated and corrected in a timely manner to ensure proper reconciliation and reporting of financial results.

**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2003 AND DECEMBER 31, 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2001-40621-001	ORC 5705.41(D) – Certification of available funds by the Clerk/Treasurer	No	Not Corrected – Reissued as item 2003-002
2001-40621-002	ORC 9.38 – Timely deposit of receipts.	No	Not Fully Corrected – Reissued in the Management Letter
2001-40621-003	Net Financial Reporting	No	Not Fully Corrected – Reissued in the Management Letter
2001-40621-004	Bank to Book Reconciliations	No	Not Corrected – Reissued as item 2003-004



**Auditor of State  
Betty Montgomery**

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**TRI TOWNSHIP JOINT FIRE DISTRICT  
DELAWARE 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  
NOVEMBER 4, 2004**