

**MADEIRA - INDIAN HILL JOINT  
FIRE DISTRICT**

**General Purpose Financial Statements  
And  
Yellow Book Report**

**December 31, 2001**





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  

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**JIM PETRO, AUDITOR OF STATE**

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The Board of Trustees  
Madeira-Indian Hill Joint Fire District

We have reviewed the Independent Auditor's Report of the Madeira-Indian Hill Joint Fire District, Hamilton County, prepared by Plattenburg & Associates, Inc., for the audit period January 1, 2001 through December 31, 2001. 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.

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 Madeira-Indian Hill Joint Fire District is responsible for compliance with these laws and regulations.

**JIM PETRO**  
Auditor of State

March 26, 2002

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**PLATTENBURG & ASSOCIATES, INC./CERTIFIED PUBLIC ACCOUNTANTS**

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**Independent Accountants' Report**

January 24, 2002

The Board of Trustees  
Madeira & Indian Hill Joint Fire District

We have audited the accompanying general purpose financial statements of the Madeira & Indian Hill Joint Fire District (the District), as of and for the year ended December 31, 2001. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 24, 2002 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 performance in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Plattenburg & Associates, Inc.  
Certified Public Accountants

MADEIRA & INDIAN HILL JOINT FIRE DISTRICT  
HAMILTON COUNTY, OHIO  
BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2001

ASSETS	General Fund	General Fixed Assets	General Long-Term Obligations	Total (Memorandum Only)
Equity in pooled cash and investments	\$367,493	\$0	\$0	\$367,493
Accounts Receivables	41,855			41,855
Prepaid items	14,882	0	0	14,882
Equity in pooled cash and investments-restricted	504,136	0	0	504,136
Land	0	24,096	0	24,096
Buildings	0	922,457	0	922,457
Vehicles	0	1,186,239	0	1,186,239
Equipment	0	276,770	0	276,770
Furnishings	0	79,577	0	79,577
Less: accumulated depreciation	0	(1,523,389)	0	(1,523,389)
Amount to be provided for future compensated absences	0	0	121,505	121,505
<b>Total Assets</b>	<b>928,365</b>	<b>965,750</b>	<b>121,505</b>	<b>2,015,621</b>
<b>LIABILITIES</b>				
Accrued liabilities	169,737	0	0	169,737
Compensated absences	0	0	121,505	121,505
<b>Total Liabilities</b>	<b>169,737</b>	<b>0</b>	<b>121,505</b>	<b>291,242</b>
<b>FUND EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets	0	965,750	0	965,750
Fund Balances:				
Reserve for prepaid items	14,882	0	0	14,882
Designated for capital items	504,136	0	0	504,136
Unreserved, undesignated	239,610	0	0	239,610
<b>Total fund equity and other credits</b>	<b>758,627</b>	<b>965,750</b>	<b>0</b>	<b>1,724,379</b>
<b>Total liabilities, fund equity and other credits</b>	<b>\$928,365</b>	<b>\$965,750</b>	<b>\$121,505</b>	<b>\$2,015,621</b>

See Accompanying Notes.

MADEIRA & INDIAN HILL JOINT FIRE DISTRICT  
HAMILTON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>General Fund</u>
REVENUES	
Intergovernmental	\$1,809,748
Interest earnings	31,794
Other revenues	<u>50,524</u>
Total Revenues	<u>1,892,066</u>
EXPENDITURES	
Security of persons and property	<u>1,740,580</u>
Total Expenditures	<u>1,740,580</u>
Excess of revenue over (under) expenditures	151,486
Fund Balance Beginning of Year	<u>607,141</u>
Fund Balance End of Year	<u><u>\$758,627</u></u>

See Accompanying Notes.

MADEIRA & INDIAN HILL JOINT FIRE DISTRICT  
HAMILTON COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GAAP BUDGET BASIS-GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental	\$1,809,747	\$1,809,748	\$1
Interest earnings	30,000	31,794	1,794
Other revenues	15,000	50,524	35,525
Total Revenues	<u>1,854,747</u>	<u>1,892,066</u>	<u>37,320</u>
EXPENDITURES			
Security of persons and property	<u>1,854,747</u>	<u>1,740,580</u>	<u>114,167</u>
Total Expenditures	<u>1,854,747</u>	<u>1,740,580</u>	<u>114,167</u>
Excess of revenue over (under) expenditures	0	151,486	151,487
Fund Balance Beginning of Year	<u>607,141</u>	<u>607,141</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$607,141</u></u>	<u><u>\$758,627</u></u>	<u><u>\$151,487</u></u>

See Accompanying Notes.



**MADEIRA & INDIAN HILL JOINT FIRE DISTRICT  
HAMILTON COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. DESCRIPTION OF THE ENTITY**

Madeira & Indian Hill Joint Fire District (the "District") is a political body incorporated and 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 was established by the councils of the Cities of Indian Hill and Madeira under the provisions of Section 505.371, Ohio Revised Code, on December 17, 1984, commencing operation as a District on January 1, 1985. The Fire District operates under the direction of an eleven member Board of Trustees, of which two members are council members of their respective City. The District provides the following services: fire protection, medical services, public safety and other public services.

Management believes the financial statements included in this report represent all of the funds of the Fire District for which the Board of Trustees are financially accountable.

**B. BASIS OF ACCOUNTING**

Madeira & Indian Hill Joint Fire District prepares its financial statements on the modified accrual basis, which recognizes revenues in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the liability is incurred if measurable.

**C. INVESTMENT AND INACTIVE FUNDS**

Investment procedures are restricted by the provisions of the Ohio Revised Code. Purchased investments are valued at cost and are neither charged when purchased nor credited at the time of redemption to their respective fund balances. Investment earnings are recognized and recorded when earned.

**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 the 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 fund are as follows:

#### GOVERNMENTAL FUND TYPES

##### *General Fund*

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

#### ACCOUNT GROUPS

##### *General Fixed Assets Account Group*

The General Fixed Assets Account Group is used to account for all fixed assets of the District, and accumulated depreciation, where applicable.

##### *General Long Term Obligations Account Group*

The General Long Term Obligations Account Group is established to account for all long- term obligations of the District.

#### E. BUDGETARY PROCESS

##### *Budget*

A Budget of estimated cash, receipts and disbursements is submitted to the county auditor by July 20 of each year for the period January 1 to December 31 of the following year.

##### *Estimated Resources*

The county budget commission certifies its actions to the District by September 1. As part of this certification, the District receives the official certificate of estimated resources which states the projected receipts of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. Prior to December 31, the District must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure.

### *Appropriations*

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

### *Encumbrances*

The District is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchases orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the applicable appropriation.

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and become subject to future appropriation. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

## F. FIXED ASSETS

Fixed assets acquired or constructed for general governmental services are recorded as expenditures in the fund making the expenditure and capitalized at cost, or estimated values, which approximate actual cost, in the general fixed asset account group. Accumulated depreciation is provided for general fixed assets on a straight-line basis over the following estimated useful lives:

<u>Asset</u>	<u>Life (years)</u>
Buildings	30 to 50
Building Improvements	10 to 40
Improvements other than Buildings	10 to 20
Furniture, Fixtures and Equipment	5 to 20

## G. COMPENSATED ABSENCES

GASB Statement No. 16 specifies that compensated absences should be accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

The District's policies regarding compensated absences are determined by state laws and/or negotiated agreements. District employees are granted vacation, personal leave and sick leave in varying amounts. All leave will either be absorbed by time off from work, or with certain limitations, be paid to the employees when their employment ceases. Accrued sick leave is only paid upon retirement or death up to a maximum amount of days. Amounts that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Obligations Account Group.

## H. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation.

## 2. EQUITY IN POOLED CASH AND INVESTMENTS

The District maintains a cash and investment pool, which is displayed on the Combined Balance Sheet as "Equity In Pooled Cash and Investments".

Statutes require the classification of monies held by the District into three categories.

Category 1 consists of "active" monies, those monies required to be kept in a "cash" or "near cash" status for immediate use by the District. Such monies must be maintained either as cash in the District treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" monies, those monies not required for use within the current two-year period of designation of depositories. Inactive monies may be deposited or invested only as certificates of deposits maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" monies, those monies which are not needed for immediate use but which will be needed before the current period of designation. Interim monies may be invested or deposited in the following securities:

- 1 Unites States treasury notes, bills, bonds or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
- 2 Bonds, notes, debentures or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

- 3 Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- 4 Bonds and other obligations of the State of Ohio;
- 5 No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligation, provided that investments in securities described in this division are made only through eligible institutions;
- 6 The State Treasurer's investment pool (STAR Ohio).
- 7 Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred and eighty days in an amount not to exceed twenty-five percent of the interim moneys available for investment at any one time; and,
- 8 Under limited circumstances, corporate debt interests rated in either of the two highest rating classifications by at least two nationally recognized rating agencies.

### *Deposits*

At year-end the carrying amount of the Fire District's deposits was \$43,060 and the bank balance was \$89,050. All of the bank balance was covered by federal depository insurance.

### *Investments*

The District's investments are categorized below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes the investments that are insured or registered for which the securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counter party's trust department or agent in the District's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterpart or by its department or agent, but not in the District's name.

The Madeira & Indian Hill Joint Fire District has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 2001. STAROhio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for at year-end.

Based on the above Criteria the District's investments at year-end are classified as follows:

<u>Investments</u>	<u>Risk Category</u>	<u>Carrying Value/ Fair Value</u>
STAR Ohio	(*)	\$828,569

(\*) The District's investment in STAR Ohio is not categorized because it is not evidenced by securities that exist in physical or book entry form.

### 3. INSURANCE

The District maintains comprehensive coverage with private carriers for real property, building contents and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Real property and contents are 90 percent coinsured.

### 4. RETIREMENT COMMITMENTS

#### A. PUBLIC EMPLOYEES RETIREMENT SYSTEM

**Plan Description:** The District contributes to PERS, a cost sharing multiple employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code (ORC) assigns the authority to establish and amend benefit provisions to the PERS Retirement Board. PERS issues a publicly available financial report that includes financial statement and required supplementary information. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

**Funding Policy:** The ORC provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. For local government employer units the rate for 2001 was 13.55% of covered payroll. The contribution requirements of plan members and the District are established and may be amended by the PERS Retirement Board. The District contributions for the years ending December 31, 2001, 2000 and 1999 were \$15,795, \$17,820, and \$21,670, respectively, equal to the required contributions for each year.

#### *Other Postemployment Benefits*

In addition to the pension benefit obligation described above, the PERS of Ohio also provides postemployment health care benefits to age and service retirees with ten (10) or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contributions to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postretirement health care through their

contributions to PERS. The portion of the current year employer contribution rate (identified above) that was used to fund health care for the year 2001 was 4.3 percent of covered payroll, which amounted to \$5,012.

The significant assumptions and calculations described below were based on the PERS of Ohio's latest unaudited information from the latest Actuarial Review as of December 31, 2000. There were 411,076 of active contributing participants. Estimated net assets available for future benefit payments were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.60 million and \$2,628.7 million, respectively. Benefits are financed through employer contributions and investment earnings there on.

## B. POLICE AND FIREMEN'S DISABILITY AND PENSION FUND

The District contributes to the Police and Firemen's Disability and Pension fund (PFDPF), a cost-sharing multiple-employer defined pension plan. PFDPF provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Contribution requirements and benefits provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. The PFDPF issues a publicly available financial report that included financial information and required supplementary information for the plan. That report may be obtained by writing to PFDPF, 140 East Town Street, Columbus, Ohio 43215-5164.

Plan members are required to contribute 10% of their annual covered salary while employers are required to contribute 24% for firefighters. The District contributions to PFDPF for the years ending December 31, 2001, 2000 and 1999 were \$192,962, \$171,527, and \$173,193 respectively, equal to the required contributions for each year.

### *Other Postemployment Benefits*

The PDFPF system of Ohio provides postemployment health care coverage to any person who received or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending school full-time or on a two-thirds basis. The Ohio Revised Code provides statutory authority for employer contributions and allows the Fund's Board of Trustees to provide postemployment health care coverage to all eligible individuals from the employer's contributions to the PFDPF System of Ohio. Most retirees are required to contribute a portion of the cost of their health care coverage.

The portion of the last year District contribution that was used to fund postemployment health care benefits was \$60,300 representing 7.50 percent of covered payroll. Funding and accounting are on a pay-as-you-go-basis.

As of December 31, 2000, the number of participants eligible to receive health care benefits was 10,037 for firefighters. The PFDPF System of Ohio does not provide separate data on the funded status and funding progress of postemployment health care benefits. The Fund's total health care expenses for the year ended December 31, 2000 were \$106,160,054.

## 5. PENSION PLAN

The employees of the Madeira & Indian Hill Fire Company (the predecessor entity) were members of their own defined benefit pension plan prior to the department becoming a public entity. The assets of the plan are under the control of a trustee. The plan is fully funded and the District is not liable for any payments to the fund. The plan has assets with a market value in excess of \$1,185,176 as of December 31, 2001. The financial statements for this plan are not included in this report and have not been audited.

## 6. CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets at year-end is as follows:

	<u>Balance</u> <u>Beginning of year</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>End of Year</u>
Land	\$24,096	\$0	\$0	\$24,096
Buildings	922,457	0	0	922,457
Vehicles	1,276,622	5,593	95,976	1,186,239
Equipment	240,160	37,410	800	276,770
Furnishings	<u>79,577</u>	<u>0</u>	<u>0</u>	<u>79,577</u>
 Total	 <u>\$2,542,912</u>	 <u>\$43,003</u>	 <u>\$96,776</u>	 <u>\$2,489,140</u>

## 7. CAPITAL RESERVE

The District designates \$11,250 per month of its revenues to a restricted cash account to be used for capital replacements.

The \$504,136 of equity in pooled cash and investments-restricted, represents the balance currently on hand that has been designated for future capital replacement. The amount of equity in pooled cash and investments-restricted is reflected as a designation of fund balance.



## 8. CHANGES IN THE GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

At fiscal year-end, the following changes occurred in debt reported in the General Long-Term Obligations Account Group:

	<u>Balance Beginning Of Year</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance End Of Year</u>
Compensated Absences	\$141,358	\$ 0	\$19,853	\$121,505

**PLATTENBURG & ASSOCIATES, INC./CERTIFIED PUBLIC ACCOUNTANTS**

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**Report on compliance and on internal control over financial reporting  
based on an audit of financial statements performed accordance with  
*Government Auditing Standards***

January 24, 2002

Board of Trustees  
Madeira & Indian Hill Joint Fire District

We have audited the general purpose financial statements of the Madeira & Indian Hill Joint Fire District, (the District), as of and for the year ended December 31, 2001, and have issued our report thereon dated January 24, 2002. 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 performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 no instances of noncompliance required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order 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.

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 considered to be material weaknesses. We noted no matters involving the design or operation of the internal control components that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

Plattenburg & Associates, Inc.  
Certified Public Accountants





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**MADEIRA-INDIAN HILL JOINT FIRE DISTRICT**

**HAMILTON 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 9, 2002**