



Mary Taylor, CPA  
Auditor of State



**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Cover Letter .....	1
Independent Accountants' Report.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2009.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2008.....	6
Notes to the Financial Statements .....	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13
Schedule of Prior Audit Findings.....	15

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Mary Taylor, CPA  
Auditor of State

Southeast Hardin Northwest Union Joint Fire District  
Hardin County  
P.O. Box 123  
Mt. Victory, Ohio 43340

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 an 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 adverse 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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

July 12, 2010

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Southeast Hardin Northwest Union Joint Fire District  
Hardin County  
P.O. Box 123  
Mt. Victory, Ohio 43340

To the Board of Trustees:

We have audited the accompanying financial statements of the Southeast Hardin Northwest Union Joint Fire District, Hardin County (the District), as of and for the years ended December 31, 2009 and 2008. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. 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, 2009 and 2008 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, 2009 and 2008 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 Southeast Hardin Northwest Union Joint Fire District, Hardin County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 12, 2010, 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 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 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.

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

**Mary Taylor, CPA**  
Auditor of State

July 12, 2010

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$37,091	\$129,916	\$36,752	\$203,759
Intergovernmental	5,581	25,780		31,361
Interest - Checking	595			595
Interest - STAR Ohio	385			385
Interest - Certificates of Deposit	578			578
Natural Resources Grant		4,500		4,500
Training Grant		900		900
VFIS Insurance Claims		748		748
State Fire Equipment Grant		8,000		8,000
Refunds		1,158		1,158
Rent	750			750
Miscellaneous	245	1,000		1,245
Total Cash Receipts	<u>45,225</u>	<u>172,002</u>	<u>36,752</u>	<u>253,979</u>
<b>Cash Disbursements:</b>				
<b>Administrative:</b>				
Salary - Clerk	2,844			2,844
Travel & Other Expenses	1,008			1,008
Supplies	1,197			1,197
Assessments & Contributions	300			300
Insurance	14,593			14,593
Legal Counsel	773			773
Workers Compensation	9,226			9,226
Auditor's & Treasurer's Fees	951	4,031		4,982
State Auditor Fee	601	1,088		1,689
Other Expenses	2,122	228		2,350
<b>Building:</b>				
Salaries	704			704
Utilities	9,673			9,673
Maintenance Supplies	290			290
Repairs	790			790
Site Improvements	1,170			1,170
<b>Public Safety:</b>				
Salaries - Firemen	18,263			18,263
Equipment Purchases & Replacements		24,038		24,038
Supplies		6,196		6,196
Repairs		15,734		15,734
Other Expenses		3,730		3,730
Fire Act Grant		30,493		30,493
Fire Equipment Lease		57,409		57,409
<b>Debt Service:</b>				
Redemption of Principal		14,507	35,019	49,526
Interest			1,733	1,733
Total Cash Disbursements	<u>64,505</u>	<u>157,454</u>	<u>36,752</u>	<u>258,711</u>
Total Receipts Over/(Under) Disbursements	(19,280)	14,548		(4,732)
Fund Cash Balances, January 1	<u>97,882</u>	<u>109,964</u>		<u>207,846</u>
Fund Cash Balances, December 31	<u>\$78,602</u>	<u>\$124,512</u>	<u>\$0</u>	<u>\$203,114</u>

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

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Local Taxes	\$39,777	\$143,002	\$36,752	\$219,531
Intergovernmental	5,589	25,798		31,387
Interest - Checking	266			266
Interest - STAR Ohio	4,594			4,594
Interest - Certificates of Deposit	681			681
Training Grant	1,000			1,000
Rent	750			750
VFIS Insurance Claims		2,834		2,834
Fire Grant		76,000		76,000
Miscellaneous	640	1,001		1,641
Total Cash Receipts	<u>53,297</u>	<u>248,635</u>	<u>36,752</u>	<u>338,684</u>
<b>Cash Disbursements:</b>				
<b>Administrative:</b>				
Salary - Clerk	2,771			2,771
Travel & Other Expenses	1,747			1,747
Supplies	1,245			1,245
Insurance	1,736	13,760		15,496
Legal Counsel	780			780
Workers Compensation	8,358			8,358
Auditor's & Treasurer's Fees	1,315	5,995		7,310
State Auditor's Fee	1,135	2,185		3,320
Assessments & Contributions	151			151
Other expenses	1,372	458		1,830
<b>Building:</b>				
Salary	692			692
Maintenance Supplies & Materials	259			259
Utilities	10,792			10,792
Repairs	527			527
Building Improvements	1,730			1,730
Other expenses	975	607		1,582
<b>Public Safety:</b>				
Salaries - Firemen	15,879			15,879
Equipment Purchases & Replacements		12,293		12,293
Supplies		6,582		6,582
Repairs		8,570		8,570
Other Expenses		2,889		2,889
Fire Act Grant		76,000		76,000
Grass Truck		85,907		85,907
Fire Equipment Lease		57,408		57,408
<b>Debt Service:</b>				
Redemption of Principal		40,119	33,367	73,486
Interest		14,881	3,385	18,266
Total Cash Disbursements	<u>51,464</u>	<u>327,654</u>	<u>36,752</u>	<u>415,870</u>
Total Receipts Over(Under) Disbursements	1,833	(79,019)		(77,186)
<b>Other Financing Receipts:</b>				
Other Proceeds from Sale of Debt		79,580		79,580
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements	1,833	561		2,394
Fund Cash Balances, January 1	<u>96,049</u>	<u>109,403</u>		<u>205,452</u>
Fund Cash Balances, December 31	<u>\$97,882</u>	<u>\$109,964</u>	<u>\$0</u>	<u>\$207,846</u>

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

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**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 Southeast Hardin Northwest Union Joint Fire District, Hardin County (the District), as a body corporate and politic. A four-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are Dudley Township and Hale Township in Hardin County, Washington Township in Union County, and the Village of Mount Victory in Hardin County. The District provides fire protection 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 accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Cash and Investments**

The District's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Certificates of deposit are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**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 accounts for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

**Fire Apparatus Levy Fund** - This fund is used to account for the proceeds of a 2.9 mill continuing tax levy passed November 7, 2000 that is restricted to purchasing and maintaining fire apparatus, appliances, buildings, or sites.

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Debt Service Funds**

These funds account for resources to pay bond and note debt. The District's Bond Fund accounts for the principal and interest payments on the 2001 General Obligation Bonds.

**E. Budgetary Process**

The Ohio Revised Code requires the District to budget each fund 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 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 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 re-appropriated in the subsequent year.

A summary of 2009 and 2008 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. 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>2009</u>	<u>2008</u>
Demand deposits	\$ 52,885	\$ 1,621
Certificates of deposit	30,000	30,000
Total deposits	<u>82,885</u>	<u>31,621</u>
STAR Ohio	120,229	176,225
Total deposits and investments	<u>\$203,114</u>	<u>\$207,846</u>

**Deposits/Investments:** Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool. Investments in STAR Ohio are not evidenced by securities that exist in physical or book entry form.

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

**2009 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 46,000	\$ 45,225	(\$ 775)
Special Revenue	149,548	172,002	22,454
Debt Service	36,752	36,752	
Total	<u>\$232,300</u>	<u>\$253,979</u>	<u>\$21,679</u>

**2009 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$156,823	\$ 64,505	\$ 92,318
Special Revenue	246,569	157,454	89,115
Debt Service	36,752	36,752	
Total	<u>\$440,144</u>	<u>\$258,711</u>	<u>\$181,433</u>

**2008 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$ 49,000	\$ 53,297	\$4,297
Special Revenue	341,780	328,215	(13,565)
Debt Service	36,752	36,752	
Total	<u>\$427,532</u>	<u>\$418,264</u>	<u>(\$9,268)</u>

**2008 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$144,669	\$ 51,464	\$ 93,205
Special Revenue	451,194	327,654	123,540
Debt Service	36,752	36,752	
Total	<u>\$632,615</u>	<u>\$415,870</u>	<u>\$216,745</u>

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Trustees adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State then pays the District amounts equaling the homestead and rollback deductions. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax owners assess that property. The property owners must file a tangible property list to the County by each April 30.

Hardin County and Union County are responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**5. DEBT**

	<b>Principal</b>	<b>Interest Rate</b>
Lease Purchase Agreement	\$54,431	5.47%

On March 15, 2001 the District entered into a lease purchase agreement, in the amount of \$428,606, for a new fire truck. The final payment is due in 2010. The lease payments are being paid from the District's Special Revenue Fire Apparatus Levy Fund.

	<b>Principal</b>	<b>Interest Rate</b>
Fire Apparatus Loan	\$242,122	5.50%

On July 24, 2007 the District obtained a loan in the amount of \$350,000 to finance the purchase of two fire trucks and ancillary equipment. The District received the remaining \$79,850 of this loan in 2008. Principal and interest payments are due on April 1st, September 1st, and December 15<sup>th</sup> starting in 2007 through 2011. In 2012, principal and interest payments are due on April 1st and July 1st. The loan is collateralized by the Districts' trucks and equipment. The District passed a tax levy in 2006 for a period of five years to fund this debt. The levy language allows the proceeds to be used for all District operations however; the District has established a separate Special Revenue Fund to account for the proceeds of the levy along with the debt service payments.

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

	<b>Fire Apparatus Loan</b>	<b>Lease Purchase Agreement</b>
<u>Year ending December 31:</u>		
2010	\$ 80,000	\$57,408
2011	120,000	
2012	82,702	
Total	\$282,702	\$57,408

**6. RETIREMENT SYSTEM**

**Ohio Public Employees Retirement System**

The District's Clerk and custodian belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10 percent of their gross salaries. The District contributed an amount equal to 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

**Social Security System**

Effective July 1, 1991, all employees not otherwise covered by Ohio Public Employees Retirement System have an option to choose Social Security. As of December 31, 2009, the fire chief, assistant fire chief, and forty-one supporting members have elected Social Security. The Board's liability is 6.2 percent of wages paid.

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**7. RISK MANAGEMENT**

The Southeast Hardin Northwest Union Joint Fire District has obtained commercial insurance for the following risks:

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

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# Mary Taylor, CPA

Auditor of State

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

Southeast Hardin Northwest Union Joint Fire District  
Hardin County  
P.O. Box 123  
Mt. Victory, Ohio 43340

To the Board of Trustees:

We have audited the financial statements of the Southeast Hardin Northwest Union Joint Fire District, Hardin County, (the District) as of and for the years ended December 31, 2009 and 2008 and have issued our report thereon dated July 12, 2010, wherein we noted the District prepared its financial statements using accounting practices the Auditor of State prescribes or permits 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 as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated July 12, 2010.

We intend this report solely for the information and use of management and Board of Trustees. We intend it for no one other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

July 12, 2010

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT  
HARDIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2009 AND 2008**

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>
2007-001	Authorized Signatories	Yes	
2007-002	Ohio Rev. Code Section 149.351	Yes	
2007-003	Ohio Rev. Code Section 5705.09 (C)	Yes	
2007-004	Ohio Rev. Code Section 5705.41(D)- Prior Certification	Yes	





**Mary Taylor, CPA**  
Auditor of State

**SOUTHEAST HARDIN NORTHWEST UNION JOINT FIRE DISTRICT**

**HARDIN 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  
AUGUST 12, 2010**