



**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2010-2009



Dave Yost • Auditor of State

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

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Dave Yost • Auditor of State

Pleasant Valley Joint Fire District
Union County
650 W Main Street
Plain City, Ohio 43064

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 District 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.

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Dave Yost
Auditor of State

March 21, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Pleasant Valley Joint Fire District
Union County
650 W Main Street
Plain City, Ohio 43064

To the Board of Trustees:

We have audited the accompanying financial statements of the Pleasant Valley Joint Fire District, Union County, Ohio, (the District) as of and for the years ended December 31, 2010 and 2009. 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 Districts 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, 2010 and 2009 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, 2010 and 2009, 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 and reserves for encumbrances of Pleasant Valley Joint Fire District, Union County, Ohio, as of December 31, 2010 and 2009, 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 March 21, 2011, 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 "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

March 21, 2011

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	All Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts:				
Property and Other Local Taxes	\$1,740,370	\$0	\$0	\$1,740,370
Charges for Services	15,500	171,160		186,660
Intergovernmental	240,261	5,500		245,761
Earnings on Investments	4,822			4,822
Miscellaneous	8,445			8,445
Total Cash Receipts	2,009,398	176,660	0	2,186,058
Cash Disbursements:				
Current Disbursements:				
Security of Persons and Property	1,469,376	199,044		1,668,420
General Government	104,093	15,465		119,558
Capital Outlay	115,144			115,144
Debt Service:				
Redemption of Principal			115,810	115,810
Interest and Other Fiscal Charges			79,591	79,591
Total Cash Disbursements	1,688,613	214,509	195,401	2,098,523
Total Receipts Over/(Under) Disbursements	320,785	(37,849)	(195,401)	87,535
Other Financing Receipts / (Disbursements):				
Transfers-In		60,000	200,000	260,000
Transfers-Out	(260,000)			(260,000)
Total Other Financing Receipts / (Disbursements)	(260,000)	60,000	200,000	0
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	60,785	22,151	4,599	87,535
Fund Cash Balances, January 1	1,411,364	197,506	59,374	1,668,244
Fund Cash Balances, December 31	\$1,472,149	\$219,657	\$63,973	\$1,755,779
Reserve for Encumbrances, December 31	\$5,000	\$0	\$0	\$5,000

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

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION 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**

	All Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	
Cash Receipts:				
Property and Other Local Taxes	\$1,768,993	\$0	\$0	\$1,768,993
Charges for Services	15,500	173,078		188,578
Intergovernmental	201,835	10,435		212,270
Earnings on Investments	4,573			4,573
Miscellaneous	13,266			13,266
Total Cash Receipts	2,004,167	183,513	0	2,187,680
Cash Disbursements:				
Current Disbursements:				
Security of Persons and Property	1,420,019	48,845		1,468,864
General Government	107,468	16,339		123,807
Capital Outlay	8,139			8,139
Debt Service:				
Redemption of Principal			102,776	102,776
Interest and Other Fiscal Charges			82,827	82,827
Total Cash Disbursements	1,535,626	65,184	185,603	1,786,413
Total Receipts Over/(Under) Disbursements	468,541	118,329	(185,603)	401,267
Other Financing Receipts / (Disbursements):				
Transfers-In			200,000	200,000
Transfers-Out	(200,000)			(200,000)
Other Financing Sources	5,490			5,490
Other Financing Uses		(5,497)		(5,497)
Total Other Financing Receipts / (Disbursements)	(194,510)	(5,497)	200,000	(7)
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	274,031	112,832	14,397	401,260
Fund Cash Balances, January 1	1,137,333	84,674	44,977	1,266,984
Fund Cash Balances, December 31	\$1,411,364	\$197,506	\$59,374	\$1,668,244
Reserve for Encumbrances, December 31	\$46,976	\$140,932	\$0	\$187,908

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

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

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 Pleasant Valley Joint Fire District, Union County, Ohio, (the District) as a body corporate and politic. A five-member Board of Trustees governs the District. Each political subdivision within the District appoints one member. Those subdivisions are the Village of Plain City, Canaan and Darby Townships located in Madison County, and the Village of Unionville Center and Darby Township located in Union County. The District provides fire protection and rescue services, ambulance and EMS services within the District and by contract to areas outside the District.

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

B. Accounting Basis

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. Deposits 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.

The District participated in a repurchase agreement in which funds are swept overnight from the District's depository account into an investment account. The repurchase agreement balance is 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 reports all financial resources except those required to be accounted for in another fund.

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds

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

Ambulance and Emergency Medical Fund – This fund receives revenue from billing for emergency runs. This revenue is used for the payment of emergency medical apparatus and equipment, management, EMS training, maintenance and operation of ambulance and emergency medical services for the District.

3. Debt Service Funds

These funds accumulate resources to pay lease payments related to the new Fire Station and all equipment purchases.

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 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. Unencumbered 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 individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2010 and 2009 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.

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Equity in Pooled Deposits and Investments

The District maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2010	2009
Demand deposits	\$53,750	\$25,573
Total deposits	53,750	25,573
Repurchase agreement		
Total investments	1,702,029	1,642,670
Total deposits and investments	\$1,755,779	\$1,668,243

Deposits: Deposits are insured by the Federal Depository Insurance Corporation

Investments: The District's financial institution transfers securities to the District's agent to collateralize repurchase agreements. The securities are not in the District's name.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,978,369	\$2,009,398	\$31,029
Special Revenue	190,831	236,660	45,829
Debt Service	200,000	200,000	0
Total	\$2,369,200	\$2,446,058	\$76,858

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,316,000	\$1,953,613	\$1,362,387
Special Revenue	246,000	214,509	31,491
Debt Service	259,000	195,401	63,599
Total	\$3,821,000	\$2,363,523	\$1,457,477

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. Budgetary Activity (Continued)

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,873,314	\$2,009,657	\$136,343
Special Revenue	136,490	183,513	47,023
Debt Service	200,000	200,000	0
Total	\$2,209,804	\$2,393,170	\$183,366

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,998,734	\$1,782,602	\$1,216,132
Special Revenue	220,497	211,613	8,884
Debt Service	244,000	185,603	58,397
Total	\$3,463,231	\$2,179,818	\$1,283,413

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. 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.

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

5. Debt

On May 22, 2004, the District refinanced a promissory note and borrowed an additional \$32,000 on a new promissory note from Richwood Banking Company. The original note was issued to complete construction of the new building and the additional proceeds were used to purchase equipment. The promissory note was paid off in its entirety in 2010 in the amount of \$13,056 in 2009 and \$20,810 in 2010.

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

6. Capitalized Lease – Lessee Disclosure

During 1999, Union County issued \$2,000,000 in revenue bonds for the purchase of constructing the new fire station and refinancing (current refunding) the surcharge of a fire engine and ambulance. The amount of debt refunded by the County for District obligations amounted to \$141,383. The District had entered into a capital lease with the County for the purchase of the fire station and equipment after all debt requirements has been made. The lease payments are equal to the debt service requirements the District is making to the bond trustee, US Bank. The lease meets the criteria of capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee.

The following is a schedule of future minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2010.

2011	\$177,887
2012	176,456
2013	174,719
2014	177,675
2015	175,019
2016-19	<u>700,244</u>
Total minimum lease payments	<u>1,582,000</u>
Less: Amount representing interest	<u>(392,000)</u>
 Present value of minimum lease Payments	 <u><u>\$1,190,000</u></u>

7. Retirement Systems

The District's certified Fire Fighters belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OP&F participants contributed 10% of their wages. For 2010 and 2009, the District contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2010 and 2009, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2010.

All employees not otherwise covered by the OP&F and OPERS have an option to choose Social Security. As of December 31, 2010, certain part-time employees of the Fire District have elected Social Security. The District's liability is 6.2 percent of wages paid.

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

8. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

The District also provides health, dental and vision insurance coverage to full-time employees through private carriers.



Dave Yost • Auditor of State

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

Pleasant Valley Joint Fire District
Union County
650 W Main Street
Plain City, Ohio 43064

To the Board of Trustees:

We have audited the financial statements of Pleasant Valley Joint Fire District, Union County, Ohio, (the District) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated March 21, 2011, 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 Government'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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2010-001 and 2010-002.

We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated March 21, 2011.

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 intend this report solely for the information and use of management, the audit committee, Board of Trustees, and others within the District. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 21, 2011

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2010-01

**Finding for Recovery
Repaid Under Audit - Employee Overpayment**

Employees' salaries are set and approved via a Collective Bargaining Agreement and Board resolutions. The Fiscal Officer retains a copy of the collective bargaining agreement and resolutions with the Fire District's records. The Collective Bargaining Agreement states that a Fire Lieutenant is to be compensated \$50,106.89 a year or \$17.21 per hour during 2009.

Fire Lieutenant Thomas Heineman was not paid in accordance with the rate of pay in the Fire District's Collective Bargaining Agreement. Lt. Heineman was compensated \$17.42 per hour during 2009, resulting in an overpayment of \$751.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Thomas Heineman in the amount of \$751, in favor of the Fire District's General Fund.

The Fiscal Officer was made aware of this overpayment and Lt. Heineman repaid the \$751 on March 17, 2011. The money was deposited into the Fire District depository on March 17, 2011 and posted to the General Fund in the accounting records.

We recommend the Fire District pay all employees in accordance with the Collective Bargaining Agreement and Fire District resolutions.

Officials' Response:

Moving forward, the District will ensure that the pay rates entered into the computer system agree to the pay rates listed in the Collective Bargaining Agreement.

FINDING NUMBER 2010-02

**Finding for Recovery
Repaid Under Audit - Supporting Documentation**

The Fire District participates in an annual toy drive for local children. The toy drive consists of toy donations and monetary donations. Local families call into the District and request gifts for children in need. The District then delivers the donated toys to the children.

In December 2009, a community member came to the Fire District requesting a toy for a child in need. Since the Fire District did not have any age appropriate toys to fill this request, the Fiscal Officer gave \$100 in cash from her own personal account to the individual to purchase age appropriate toys for the child. The Fiscal Officer issued herself a manual check for \$100 as a reimbursement. There was no documentation to support this expenditure or to support that \$100 was given out as a donation.

**PLEASANT VALLEY JOINT FIRE DISTRICT
UNION COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2010 AND 2009
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2010-02 (Continued)

**Finding for Recovery
Repaid Under Audit - Supporting Documentation (Continued)**

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud and expenditures that are not for a proper public purpose.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Toni Stevens in the amount of \$100, in favor of the Fire District's General Fund.

The Fiscal Officer was made aware of this issue and repaid the \$100 on April 7, 2011. The money was deposited into the Fire District depository on April 7, 2011 and posted to the General Fund in the accounting records.

We recommend that the District retain documentation for all transactions. In addition, the District should establish procedures on how the annual toy drive should be operated, including handling monetary donations.

Officials' Response:

The Pleasant Valley Joint Fire District Board of Trustees has read and accepted finding 2010-002. The Board of Trustees will establish procedures to prevent future issues.



Dave Yost • Auditor of State

PLEASANT VALLEY JOINT FIRE DISTRICT

UNION 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
MAY 5, 2011