



**VILLAGE OF HOLGATE  
HENRY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**VILLAGE OF HOLGATE  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Holgate  
Henry County  
327 Railway Avenue  
P.O. Box 217  
Holgate, Ohio 43527-0217

To the Council:

We have audited the accompanying financial statements of the Village of Holgate, Henry County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards 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 audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village 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 generally accepted accounting principles.

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 the Village as of December 31, 1999 and 1998, and its combined 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 July 25, 2000 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Village Council, 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

July 25, 2000

**VILLAGE OF HOLGATE  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$116,592	\$33,158		\$67,456	\$217,206
Special Assessments			\$37,048	107,418	144,466
Intergovernmental Receipts	56,590	40,964			97,554
Charges for Services		4,703			4,703
Fines, Licenses, and Permits	10,120				10,120
Earnings on Investments	28,842	964			29,806
Miscellaneous	5,156	1,310			6,466
	<u>217,300</u>	<u>81,099</u>	<u>37,048</u>	<u>174,874</u>	<u>510,321</u>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	79,406	18,196			97,602
Leisure Time Activities		20,830			20,830
Community Environment	5,562				5,562
Transportation	19,805	44,833			64,638
General Government	139,051		1,111		140,162
Debt Service:					
Principal Payments			30,000		30,000
Interest Payments			4,725		4,725
Capital Outlay	23,294	128		319,378	342,800
	<u>267,118</u>	<u>83,987</u>	<u>35,836</u>	<u>319,378</u>	<u>706,319</u>
Total Receipts Over/(Under) Disbursements	<u>(49,818)</u>	<u>(2,888)</u>	<u>1,212</u>	<u>(144,504)</u>	<u>(195,998)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In				16,190	16,190
Transfers-Out	(16,190)				(16,190)
Other Uses	(2,000)				(2,000)
Other Sources	7,890				7,890
	<u>(10,300)</u>			<u>16,190</u>	<u>5,890</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(60,118)	(2,888)	1,212	(128,314)	(190,108)
Fund Cash Balances, January 1	312,122	220,858	47,755	128,314	709,049
<b>Fund Cash Balances, December 31</b>	<u><b>\$252,004</b></u>	<u><b>\$217,970</b></u>	<u><b>\$48,967</b></u>		<u><b>\$518,941</b></u>
Reserves for Encumbrances, December 31					

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

**VILLAGE OF HOLGATE  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ENTERPRISE FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Proprietary Fund Types</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$180,503
<b>Operating Cash Disbursements:</b>	
Personal Services	107,098
Travel and Transportation	1,048
Contractual Services	20,134
Supplies and Materials	30,955
Capital Outlay	19,038
Total Operating Cash Disbursements	178,273
Operating Income	2,230
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Receipts	2,500
<b>Non-Operating Cash Disbursements:</b>	
Other Non-Operating Cash Disbursements	2,212
Net Receipts Over/(Under) Disbursements	2,518
Fund Cash Balances, January 1	94,651
<b>Fund Cash Balances, December 31</b>	<b>\$97,169</b>
Reserve for Encumbrances, December 31	

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



**VILLAGE OF HOLGATE  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$123,504	\$34,559		\$71,669	\$229,732
Special Assessments			\$37,867		37,867
Intergovernmental Receipts	63,068	39,691		15,202	117,961
Charges for Services		2,702			2,702
Fines, Licenses, and Permits	8,086				8,086
Earnings on Investments	32,525	1,249			33,774
Miscellaneous	3,905	6,265			10,170
<b>Total Cash Receipts</b>	<u>231,088</u>	<u>84,466</u>	<u>37,867</u>	<u>86,871</u>	<u>440,292</u>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	57,970	18,455			76,425
Leisure Time Activities		12,965			12,965
Community Environment	4,085				4,085
Transportation	23,147	4,511			27,658
General Government	120,933		1,136		122,069
Debt Service:					
Principal Payments			30,000		30,000
Interest Payments			7,088		7,088
Capital Outlay	8,669			58,668	67,337
<b>Total Cash Disbursements</b>	<u>214,804</u>	<u>35,931</u>	<u>38,224</u>	<u>58,668</u>	<u>347,627</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>16,284</u>	<u>48,535</u>	<u>(357)</u>	<u>28,203</u>	<u>92,665</u>
<b>Other Financing Receipts:</b>					
Other Sources	25,426				25,426
<b>Total Other Financing Receipts</b>	<u>25,426</u>				<u>25,426</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements</b>	<u>41,710</u>	<u>48,535</u>	<u>(357)</u>	<u>28,203</u>	<u>118,091</u>
<b>Fund Cash Balances, January 1</b>	<u>270,412</u>	<u>172,323</u>	<u>48,112</u>	<u>100,111</u>	<u>590,958</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$312,122</u></u>	<u><u>\$220,858</u></u>	<u><u>\$47,755</u></u>	<u><u>\$128,314</u></u>	<u><u>\$709,049</u></u>
Reserves for Encumbrances, December 31				\$13,077	\$13,077

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

**VILLAGE OF HOLGATE  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ENTERPRISE FUND TYPE  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<b>Proprietary Fund Types</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$181,874
<b>Operating Cash Disbursements:</b>	
Personal Services	142,397
Travel and Transportation	542
Contractual Services	19,265
Supplies and Materials	23,949
Capital Outlay	16,654
Total Operating Cash Disbursements	202,807
Operating Loss	(20,933)
<b>Non-Operating Cash Receipts:</b>	
Other Non-Operating Receipts	3,359
<b>Non-Operating Cash Disbursements:</b>	
Other Non-Operating Cash Disbursements	1,685
Net Disbursements Over Receipts	(19,259)
Fund Cash Balances, January 1	113,910
<b>Fund Cash Balances, December 31</b>	<b>\$94,651</b>
Reserve for Encumbrances, December 31	

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

**VILLAGE OF HOLGATE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Holgate, Henry County, (the Village) 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 Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, park operations (leisure time activities), and police services.

The Village's management believes these financial statements present all activities for which the Village 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**

Certificates of deposit are valued at cost.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash that is restricted as to use. The Village 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. Special Revenue Fund**

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

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Street Lighting Fund - This fund receives real estate and personal property tax monies to cover the cost of maintaining street lights.

**VILLAGE OF HOLGATE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

**3. Debt Service Fund**

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant debt service fund:

Sanitary Sewer Bond Fund - This fund receives special assessments for the repayment of bonds and interest.

**4. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project funds:

Capital Improvement Fund - This fund receives income tax monies along with grant monies for the construction and repair of major capital projects.

Issue II Fund - This fund receives grant monies for the construction and repair of major capital projects.

**5. Enterprise Funds**

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Utility Improvement Fund - This fund receives loan proceeds from the Ohio Water Development Authority to finance a utility plant expansion. This loan will be repaid from a utility surcharge. Also, accounted for in this fund.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Council 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.

**VILLAGE OF HOLGATE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**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 Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**F. Property, Plant and Equipment**

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

**G. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

**2. EQUITY IN POOLED CASH**

The Village maintains a cash pool, including a \$100 change fund, used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$77,787	\$265,967
Certificates of deposit	<u>538,323</u>	<u>537,733</u>
Total deposits	<u><u>\$616,110</u></u>	<u><u>\$803,700</u></u>

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

**VILLAGE OF HOLGATE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$562,122	\$225,190	(\$336,932)
Special Revenue	292,797	81,099	(211,698)
Debt Service	82,756	37,048	(45,708)
Capital Projects	335,314	191,064	(144,250)
Enterprise	261,651	183,003	(78,648)
Total	<u>\$1,534,640</u>	<u>\$717,404</u>	<u>(\$817,236)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$542,170	\$285,308	\$256,862
Special Revenue	265,991	83,987	182,004
Debt Service	82,867	35,836	47,031
Capital Projects	351,960	319,378	32,582
Enterprise	261,651	180,485	81,166
Total	<u>\$1,504,639</u>	<u>\$904,994</u>	<u>\$599,645</u>

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$490,412	\$256,514	(\$233,898)
Special Revenue	241,263	84,466	(156,797)
Debt Service	88,112	37,867	(50,245)
Capital Projects	180,313	86,871	(93,442)
Enterprise	279,910	185,233	(94,677)
Total	<u>\$1,280,010</u>	<u>\$650,951</u>	<u>(\$629,059)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$490,412	\$214,804	\$275,608
Special Revenue	241,263	35,931	205,332
Debt Service	88,112	38,224	49,888
Capital Projects	180,313	71,745	108,568
Enterprise	279,910	204,492	75,418
Total	<u>\$1,280,010</u>	<u>\$565,196</u>	<u>\$714,814</u>

**VILLAGE OF HOLGATE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. 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 payment, 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 Village.

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 Village.

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$30,000	7.87%

In 1980 the Village issued \$532,600 in Sanitary Sewer System Construction Bonds. The purpose for the bond issuance is to pay for the property owners' portion in anticipation of the collection of special assessments levied, of the cost of improving the Village's sanitary sewer by constructing sanitary sewers, a wastewater treatment facility, force mains, and pumping stations, together with all necessary work, incidentals and appurtenances thereto, and acquiring the necessary interests in real estate therefor. The debt will be repaid in semiannual installments including interest, over 20 years.

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

Year ending December 31:	General Obligation Bonds
2000	\$32,362

**6. RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF 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.

**VILLAGE OF HOLGATE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- Commercial property
- Employers liability
- Commercial auto
- Commercial inland marine
- Commercial crime
- Commercial umbrella

The Village also provides health insurance and dental and vision coverage to full-time employees through a private carrier.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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

Village of Holgate  
Henry County  
327 Railway Avenue  
P.O. Box 217  
Holgate, Ohio 43527-0217

To the Council:

We have audited the accompanying financial statements of the Village of Holgate, Henry County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated July 25, 2000. We conducted our audits in accordance with generally accepted auditing standards 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 Village'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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of finding as item 1999-30135-001. We also have noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated July 25, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Village'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the Village in a separate letter dated July 25, 2000.

Village of Holgate  
Henry County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

July 25, 2000

**VILLAGE OF HOLGATE  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-30135-001**

**Reportable Condition**

Ohio Revised Code § 5705.41(D) states no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

The following exception to this basic requirement is provided by statute:

- A. Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.
  
- B. Amounts of less than \$1,000 for political subdivisions (other than counties), may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Sixty-five percent of the transactions tested did not include prior certification of the clerk, nor was there evidence of a "then and now" certificate being used by the clerk. These commitments were not subsequently approved by the Council within the aforementioned 30 day time period.

We recommend the Clerk certify the amount required to meet a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the appropriate fund free from any previous encumbrance prior to placing an order. In instances where prior certification is not practical, we recommend issuance of a "then and now" certificate.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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Facsimile 614-466-4490

**VILLAGE OF HOLGATE**

**HENRY 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 24, 2000**