

VILLAGE OF HARTVILLE

STARK COUNTY

INDEPENDENT ACCOUNTANTS' REPORT

FOR THE YEARS ENDED
DECEMBER 31, 2009 AND DECEMBER 31, 2008

Varney, Fink & Associates, Inc.
Certified Public Accountants



Dave Yost • Auditor of State

January 11, 2011

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 10, 2011. Thus, I am certifying this audit report for release under the signature of my predecessor.

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DAVE YOST
Auditor of State

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Mary Taylor, CPA
Auditor of State

Village Council
Village of Hartville
202 West Maple Street
P. O. Box 760
Hartville, Ohio 44632

We have reviewed the *Independent Accountants' Report* of the Village of Hartville, Stark County, prepared by Varney, Fink & Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Village of Hartville is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

December 29, 2010

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**VILLAGE OF HARTVILLE, OHIO
SUMMIT COUNTY
FOR THE YEARS ENDED
DECEMBER 31, 2009 AND DECEMBER 31, 2008**

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INDEPENDENT ACCOUNTANTS' REPORT

Village of Hartville, Stark County
PO Box 760
Hartville, OH 44632-0760

To the Village Council:

We have audited the accompanying financial statements of the Village of Hartville, Stark County, (the Village) as of and for the years ended December 31, 2009 and 2008. 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 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 2, the Village 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 requires presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village 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 Village 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.

INDEPENDENT AUDITOR'S REPORT (continued)

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 Village 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 and reserves for encumbrances of the Village as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 2 describes.

The Village 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 October 29, 2010, 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 grant agreements and other matters. While we did not express an opinion 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.

Varney, Fink & Associates

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

October 29, 2010

Village of Hartville, Ohio
Stark County
Combined Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash
Balances - All Governmental Fund Types
For the Year Ended December 31, 2009

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property Tax and Other Local Taxes	\$140,003	\$329,791	\$0	\$0	\$469,794
Municipal Income Taxes	0	891,436	0	0	891,436
Intergovernmental	158,346	191,704	0	0	350,050
Charges for Services	6,096	0	0	0	6,096
Fines, Licenses and Permits	13,640	0	0	0	13,640
Earnings on Investments	1,054	46	0	0	1,100
Miscellaneous	22,508	0	0	58,349	80,857
Total Cash Receipts	341,647	1,412,977	0	58,349	1,812,973
Cash Disbursements					
Current:					
Security of Persons and Property	563,867	343,190	0	0	907,057
Public Health Services	19,886	0	0	0	19,886
Leisure Time Activities	3,990	0	0	0	3,990
Community Environment	3,928	0	0	0	3,928
Basic Utility Services	800	0	0	0	800
Transportation	134,942	233,614	0	0	368,556
General Government	330,289	69,724	0	0	400,013
Capital Outlay	0	0	0	154,872	154,872
Total Cash Disbursements	1,057,702	646,528	0	154,872	1,859,102
Total Cash Receipts Over/(Under)					
Cash Disbursements	(716,055)	766,449	0	(96,523)	(46,129)
Other Financing Sources/(Uses)					
Sale of Fixed Assets	1,675	0	0	0	1,675
Transfers In	514,100	148,000	0	514,100	1,176,200
Transfers Out	(148,000)	(1,028,200)	0	0	(1,176,200)
Total Other Financing Sources/(Uses)	367,775	(880,200)	0	514,100	1,675
Excess of Cash Receipts and Other Financing Sources					
Over/(Under) Cash Disbursements and Other Financing Uses	(348,280)	(113,751)	0	417,577	(44,454)
Fund Cash Balances/(Deficits) January 1, 2009	(76,057)	(66,845)	49,056	825,469	731,623
Fund Cash Balances/(Deficits) December 31, 2009	(\$424,337)	(\$180,596)	\$49,056	\$1,243,046	\$687,169
Reserve For Encumbrances	\$886	\$2,404	\$0	\$0	\$3,290

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

Village of Hartville, Ohio
Stark County
Combined Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash
Balances - All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2009

	Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)
	Enterprise	Agency	
Operating Cash Receipts			
Charges for Services	\$751,417	\$0	\$751,417
Fees, Licenses and Permits	27,274	0	27,274
Special Assessments	76,602	0	76,602
Total Operating Cash Receipts	<u>855,293</u>	<u>0</u>	<u>855,293</u>
Operating Cash Disbursements			
Personal Services	202,272	0	202,272
Transportation	1,899	0	1,899
Contractual Services	146,161	0	146,161
Supplies and Materials	118,280	0	118,280
Capital Outlay	30,977	0	30,977
Total Operating Cash Disbursements	<u>499,589</u>	<u>0</u>	<u>499,589</u>
Operating Income	<u>355,704</u>	<u>0</u>	<u>355,704</u>
Non-Operating Cash Receipts/(Disbursements)			
Other Financing Sources	0	13,634	13,634
Other Financing Uses	0	(13,105)	(13,105)
Redemption of Principal	(318,590)	0	(318,590)
Interest and Other Fiscal Charges	(27,557)	0	(27,557)
Total Non-Operating Cash Receipts/(Disbursements)	<u>(346,147)</u>	<u>529</u>	<u>(345,618)</u>
Net Income	9,557	529	10,086
Fund Cash Balances, January 1, 2009	<u>262,920</u>	<u>557</u>	<u>263,477</u>
Fund Cash Balances, December 31, 2009	<u>\$272,477</u>	<u>\$1,086</u>	<u>\$273,563</u>
Reserve For Encumbrances	<u>\$33,080</u>	<u>\$0</u>	<u>\$33,080</u>

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

Village of Hartville, Ohio
Stark County
Combined Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash
Balances - All Governmental Fund Types
For the Year Ended December 31, 2008

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash Receipts					
Property Tax and Other Local Taxes	\$145,486	\$344,877	\$0	\$0	\$490,363
Municipal Income Taxes	0	960,290	0	0	960,290
Intergovernmental	169,490	170,308	0	0	339,798
Charges for Services	6,074	0	0	0	6,074
Fines, Licenses and Permits	19,976	0	0	0	19,976
Earnings on Investments	21,099	840	0	0	21,939
Miscellaneous	35,855	0	0	18,404	54,259
Total Cash Receipts	397,980	1,476,315	0	18,404	1,892,699
Cash Disbursements					
Current:					
Security of Persons and Property	584,274	422,641	0	0	1,006,915
Public Health Services	17,897	0	0	0	17,897
Leisure Time Activities	4,153	0	0	0	4,153
Community Environment	10,156	0	0	0	10,156
Transportation	152,385	292,041	0	0	444,426
General Government	341,151	46,254	0	0	387,405
Capital Outlay	0	0	0	40,491	40,491
Total Cash Disbursements	1,110,016	760,936	0	40,491	1,911,443
Total Cash Receipts Over/(Under)					
Cash Disbursements	(712,036)	715,379	0	(22,087)	(18,744)
Other Financing Sources/(Uses)					
Sale of Fixed Assets	112,897	0	0	0	112,897
Transfers In	495,000	0	0	495,000	990,000
Transfers Out	0	(990,000)	0	0	(990,000)
Other Financing Uses	(300)	0	0	0	(300)
Total Other Financing Sources/(Uses)	607,597	(990,000)	0	495,000	112,597
Excess of Cash Receipts and Other Financing Sources					
Over/(Under) Cash Disbursements and Other					
Financing Uses	(104,439)	(274,621)	0	472,913	93,853
Fund Cash Balances January 1, 2008	28,382	207,776	49,056	352,556	637,770
Fund Cash Balances/(Deficits) December 31, 2008	(\$76,057)	(\$66,845)	\$49,056	\$825,469	\$731,623
Reserve For Encumbrances	\$5,218	\$0	\$0	\$73,710	\$78,928

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

Village of Hartville, Ohio
Stark County
Combined Statement of Cash Receipts, Cash Disbursements and Change in Fund Cash
Balances - All Proprietary and Fiduciary Fund Types
For the Year Ended December 31, 2008

	Proprietary Fund Type	Fiduciary Fund Type	Total (Memorandum Only)
	Enterprise	Agency	
Operating Cash Receipts			
Charges for Services	\$668,584	\$0	\$668,584
Fees, Licenses and Permits	111,966	0	111,966
Special Assessments	1,815	0	1,815
Total Operating Cash Receipts	<u>782,365</u>	<u>0</u>	<u>782,365</u>
Operating Cash Disbursements			
Personal Services	199,344	0	199,344
Transportation	283	0	283
Contractual Services	129,206	0	129,206
Supplies and Materials	113,087	0	113,087
Capital Outlay	302,934	0	302,934
Total Operating Cash Disbursements	<u>744,854</u>	<u>0</u>	<u>744,854</u>
Operating Income	<u>37,511</u>	<u>0</u>	<u>37,511</u>
Non-Operating Cash Receipts/(Disbursements)			
Proceeds from Loans	114,920	0	114,920
Other Financing Sources	0	13,187	13,187
Other Financing Uses	(174)	(15,106)	(15,280)
Redemption of Principal	(435,471)	0	(435,471)
Interest and Other Fiscal Charges	(30,090)	0	(30,090)
Total Non-Operating Cash Receipts/(Disbursements)	<u>(350,815)</u>	<u>(1,919)</u>	<u>(352,734)</u>
Net (Loss)	(313,304)	(1,919)	(315,223)
Fund Cash Balances, January 1, 2008	<u>576,224</u>	<u>2,476</u>	<u>578,700</u>
Fund Cash Balances, December 31, 2008	<u>\$262,920</u>	<u>\$557</u>	<u>\$263,477</u>
Reserve For Encumbrances	<u>\$38,030</u>	<u>\$0</u>	<u>\$38,030</u>

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

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

1. REPORTING ENTITY

Village of Hartville, Stark County, Ohio (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 sewer, park operations (leisure time activities), police, fire protection and emergency medical services.

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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 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.

B. Cash and Investments

The Village's cash and investments include demand deposits and STAR Ohio.

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Investments in STAR Ohio (the State Treasurer's investment pool) are valued at amounts reported by the State Treasurer.

C. Fund Accounting

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

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.

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds - These funds are used to account for proceeds from specific sources (other than from private-purpose trusts or capital projects) that are legally restricted to expenditure for specific purposes. The Village has 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.

State Highway Improvement Fund – This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing State Highways within the Villages boundaries.

Fire Fund – This fund receives levy monies for the purpose of affording emergency protection to the residents of Hartville.

Lake EMS Fund – This fund receives levy monies for the purpose of affording emergency protection to the residents of Hartville.

Income Tax Fund – This fund is used to account for the costs of collecting the self assessed taxes and the cost of administering and enforcing the income tax in accordance with the Village ordinance.

Debt Service Funds – These funds account for resources the Village accumulates to pay bond and note debt. The Village only has one Debt Service Fund.

Capital Project Funds – These funds account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise funds). The Village's only Capital Project Fund is the Capital Improvement Fund.

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 Fund:

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

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs. The Village only fiduciary fund was an agency fund.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual or other government. The Village's agency fund accounts for the fines and fees collected and costs of the Village's Mayor's Court.

D. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) 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. Council must annually approve the appropriation measure 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 Village 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 2009 and 2008 budgetary activity appears in Note 5.

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. The accompanying financial statements do not report these items as assets.

F. Accumulated Leave

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

3. NONCOMPLIANCE

Contrary to Section 5705.39, Ohio Revised Code, appropriations exceeded total estimated resources in 2008 in the General, Street Construction Maintenance and Repair, and Capital Improvements Funds.

Contrary to Section 5705.41(B), Ohio Revised Code, expenditures plus encumbrances after audit adjustments exceeded appropriations in the Street Construction Maintenance and Repair, Lake EMS Levy, Fire Operating Levy, and Income Tax Funds in 2008. In 2009, expenditures and encumbrances after audit adjustments exceeded appropriations in the Income Tax and General Funds.

Contrary to Section 5705.10, Ohio Revised Code, the following funds had negative fund balances after audit adjustments at December 31, 2009 and 2008: General, Street Construction Maintenance and Repair, and Income Tax Funds.

Contrary to Section 5705.36(A)(2), Ohio Revised Code, the Village did not obtain an amended Certificate of Estimated Resources for the General, Street Construction Maintenance and Repair, and the Capital Improvement Funds in 2008 and for the Fire Operation Levy and EMS Levy Funds in 2009.

Contrary to Section 5705.41(D), Ohio Revised Code, various expenditures were not properly certified prior to incurring the obligation.

4. EQUITY IN POOLED CASH AND INVESTMENTS

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

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

4. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

	<u>2009</u>	<u>2008</u>
Demand deposits	\$548,353	\$583,857
STAR Ohio	412,379	411,243
Total deposits and investments	<u>\$960,732</u>	<u>\$995,100</u>

Deposits – Deposits are either insured by the Federal Depository Insurance Corporation and the National Credit Union Administration; collateralized by the financial institution’s public entity deposit pool; or covered by Surety Bonds. At December 31, 2008, \$296,265, on deposit with the Credit Union, was uncollateralized.

Investments – Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

5. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2009 and December 31, 2008 was as follows:

2009 Budget vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,317,429	\$857,422	(\$460,007)
Special Revenue	1,531,393	1,560,977	29,584
Capital Projects	532,100	572,449	40,349
Proprietary	800,000	855,293	55,293
Total	<u>\$4,180,922</u>	<u>\$3,846,141</u>	<u>(\$334,781)</u>

2009 Budgeted vs. Actual Budgetary
Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$1,131,770	\$1,206,588	(\$74,818)
Special Revenue	969,634	1,677,132	(707,498)
Capital Projects	795,810	154,872	640,938
Proprietary	1,060,614	878,816	181,798
Total	<u>\$3,957,828</u>	<u>\$3,917,408</u>	<u>\$40,420</u>

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

5. BUDGETARY ACTIVITY (Continued)

2008 Budget vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$890,787	\$1,005,877	\$115,090
Special Revenue	1,424,467	1,476,315	51,848
Capital Projects	811,477	513,404	(298,073)
Proprietary	789,264	897,285	108,021
Total	<u>\$3,915,995</u>	<u>\$3,892,881</u>	<u>(\$23,114)</u>

2008 Budgeted vs. Budgetary Basis
Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,175,649	\$1,115,534	\$60,115
Special Revenue	814,988	1,750,936	(935,948)
Debt Service	52,923	0	52,923
Capital Projects	1,269,908	114,201	1,155,707
Proprietary	1,372,380	1,248,619	123,761
Total	<u>\$4,685,848</u>	<u>\$4,229,290</u>	<u>\$456,558</u>

6. 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 reimbursed to the Village by the State of Ohio. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20. Under certain circumstances, state statute permits later payment dates to be established.

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. Tangible personal property assessments are being phased out. The assessment percentage for all property including inventory for 2008 was 6.25 percent. This was reduced to zero for 2009.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

7. INCOME TAX

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village. Income tax is received into the Income Tax Fund and by Village Ordinance 1-68.18 distributed, net of all expenses associated with administration of the tax, to the General and Capital Improvement Funds. \$514,100 and \$495,000 was distributed to each of these funds in 2009 and 2008, respectively. On November 3, 2009 the Village enacted Ordinance 1-09.26 which requires the income tax funds collected shall be deposited in the Income Tax Fund and disbursed to the General Fund after all expenses of collecting the tax and of administering and enforcing the provisions of said Ordinance are paid.

8. DEBT

Debt outstanding is as follows:

	Balance <u>1/1/2008</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/2008</u>
CS805 WWTP, 0.00%				
01/01/2007 maturity	\$280,057	\$0	(\$31,118)	\$248,939
OWDA 2285, 3.12%				
07/01/2018 maturity	984,421	0	(80,580)	903,841
OWDA 3722, 0.00%				
07/01/2023 maturity	163,557	0	(10,552)	153,005
OWDA 4414, 0.00%				
07/01/2026 maturity	<u>3,822,561</u>	<u>114,920</u>	<u>(209,365)</u>	<u>3,728,116</u>
	<u>\$5,250,596</u>	<u>\$114,920</u>	<u>(\$331,615)</u>	<u>\$5,033,901</u>
	Balance <u>1/1/2009</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/2009</u>
CS805 WWTP, 0.00%				
01/01/2007 maturity	\$248,939	\$0	(\$15,559)	\$233,380
OWDA 2285, 3.12%				
07/01/2018 maturity	903,841	0	(83,114)	820,727
OWDA 3722, 0.00%				
07/01/2023 maturity	153,005	0	(10,552)	142,453
OWDA 4414, 0.00%				
07/01/2026 maturity	<u>3,728,116</u>	<u>0</u>	<u>(209,365)</u>	<u>3,518,751</u>
	<u>\$5,033,901</u>	<u>\$0</u>	<u>(\$318,590)</u>	<u>\$4,715,311</u>

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

8. DEBT (Continued)

The following is a summary of the Village's future annual debt service requirements:

Year	WWTP		OWDA 2285		OWDA 3722	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$31,118	\$0	\$85,727	\$24,943	\$10,552	\$0
2011	31,118	0	88,423	22,248	10,552	0
2012	31,118	0	91,203	19,467	10,552	0
2013	31,118	0	94,071	16,600	10,552	0
2014	31,118	0	97,029	13,642	10,552	0
2015- 2019	77,790	0	364,274	23,076	52,760	0
2020- 2024	0	0	0	0	36,933	0
	<u>\$233,380</u>	<u>\$0</u>	<u>\$820,727</u>	<u>\$119,976</u>	<u>\$142,453</u>	<u>\$0</u>

The Waste Water Treatment Plant Replacement and Improvement (WWTP) loan through the Ohio Public Works Commission relates to a project to increase the amount of gallons passing through the Waste Water Treatment Plant. The loan will be repaid with semiannual installments of \$15,559 until its maturity in 2017. The loan is secured by sewer receipts.

The Ohio Water Development Authority (OWDA) loan 2285 relates to a project for the expansion of the aerobic digester/sludge storage facilities and chlorine contact tank. The loan will be repaid with semiannual installments of principal and interest, of \$55,335 until its maturity in 2018.

The Ohio Water Development Authority (OWDA) loan 3722 relates to a project for the construction of sanitary sewer lines to connect to the existing Sunnyside Lift Station. The loan will be repaid with semiannual installments of \$5,276 until its maturity in 2023. The loan is secured by sewer receipts.

During 2006 and 2007, the Village obtained 2 OWDA loans (loan 4414 and loan 4538) for improvements to the waste water treatment plant. These loans will not have an accurate repayment schedule until the loans are finalized, and therefore, are not included in the schedule of future annual debt service requirements. Both loans are secured by sewer receipts. There were no proceeds received on OWDA loan 4538 as of December 31, 2009. However, the loan agreement called for debt service payments of \$103,856 which the Village paid in 2008.

**VILLAGE OF HARTVILLE
STARK COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008**

9. RETIREMENT SYSTEMS

The Village's Police officers belong to the Ohio Police and Fire Pension Funds (OP&F). The Village's officials and other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS 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.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OP&F participants contributed 10% of their wages. For 2009 and 2008, the Village contributed to OP&F an amount equal to 19.5% of police participant wages. For 2009 and 2008, OPERS members contributed 10.0% of their gross salaries and the Village contributed an amount equal to 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2009.

10. RISK MANAGEMENT

The Village has obtained commercial insurance for comprehensive property and general liability; vehicles; and errors and omissions.

11. CONTINGENT LIABILITIES

The Village is a defendant in several lawsuits. Although management cannot determine the outcome of these suits, management believes that the resolution of these matters will not materially affect the Village's financial condition.

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

Village of Hartville, Stark County
PO Box 760
Hartville, OH 44232-0760

To the Village Council:

We have audited the financial statements of the Village of Hartville, Stark County (the Village) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated October 29, 2010 wherein we noted the Village 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 Village'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 expressing an opinion on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not expressed an opinion on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying Schedule of Findings and Responses we identified a certain deficiency in internal control over financial reporting that we consider a material weakness.

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 deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-01 described in the accompanying Schedule of Findings and Responses to be a material weakness.

Village of Hartville

Compliance and Other Matters

As part of reasonably assuring whether the Village'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 are described in the accompanying Schedule of Findings and Responses as items 2009-02 through 2009-09.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated October 29, 2010.

The Village's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. We did not audit the Village's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, Village Council, and others within the Village. We intend it for no one other than these specified parties.

Varney, Fink & Associates

VARNEY, FINK & ASSOCIATES, INC.
Certified Public Accountants

October 29, 2010

VILLAGE OF HARTVILLE
STARK COUNTY
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
YEARS ENDING DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

Finding 2009-01

Material Weakness

Sound financial reporting is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

Failure to correctly record revenues and expenditures may not only impact the users' understanding of the financial operations, it may also inhibit Village Council and management's ability to make sound financial decisions, and may result in material misstatement of the financial statements.

The following adjustments have been made to correctly reflect the financial activity of the Village:

Mayor's Court receipts and disbursements were not recorded in the Village's books. Receipts not posted were \$11,021 in 2008 and \$13,634 in 2009. Disbursements not posted were \$14,111 in 2008 and \$13,105 in 2009.

Homestead and Rollback monies were recorded in the General Fund instead of the Fire Levy and EMS funds in 2008. The amount was \$14,983 and \$11,238 to the Fire Levy and EMS Funds, respectively.

Property tax collection fees were recorded in the General Fund instead of the Fire Levy and EMS Funds. The amount in 2008 was \$1,160 and \$870 in the Fire Levy and EMS Funds, respectively. The amount in 2009 was \$2,512 and \$1,884 in the Fire Levy and EMS Funds, respectively.

Proceeds from the sale of a fixed asset were recorded as property tax receipts in 2008. The amount of \$112,897 was reclassified from property tax to sale of fixed asset.

Principal retirement and interest and fiscal charges were recorded as capital outlay in the Sewer Fund. The amount in 2008 was \$201,895 and \$15,357 in principal retirement and interest and fiscal charges, respectively. The amount in 2009 was \$12,559 in principal retirement.

Ohio Water Development Authority disbursements to contractors during 2008 were not recorded in the Village's books. The Village is required to record a receipt and disbursement in their books. The Sewer Fund's receipts and disbursements were adjusted by \$114,920.

In 2008 an adjustment of \$10,979 to correct the improper recording of a Capital Outlay expense was recorded in the General Fund instead of the Capital Improvement Fund where the original expense was recorded.

VILLAGE OF HARTVILLE
STARK COUNTY
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
YEARS ENDING DECEMBER 31, 2009 AND DECEMBER 31, 2008

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED
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Transfers between bank accounts were improperly reflected as transfers in and out in the same fund on the financial statements. The amount was \$230,000 in the General Fund and \$250,000 in the Sewer Fund in 2009.

Delinquent sewer receipts were recorded as other financing sources instead of charges for services in 2009. The amount of \$12,780 was reclassified.

Income tax revenue was recorded in the Sewer Fund instead of the Income Tax Fund in 2009. The amount was \$10,281.

Homestead and rollback receipts were recorded as property taxes instead of intergovernmental receipts. In 2009 the amounts of \$15,618 in the Fire Levy Fund and \$11,714 in the EMS Fund were reclassified.

In 2008 public utility reimbursement receipts were recorded in the General Fund instead of the Fire Levy and EMS Funds for \$268 and \$768 respectively.

An adjusting entry was made to correct payroll that was booked twice, but was made incorrectly resulting in expenditures being overstated in several funds. Audit adjustments have been made to reverse out the incorrect adjustment in the General Fund, \$3,103; Street Construction Maintenance and Repair, \$3,972; and Income Tax Fund, \$870 in 2008.

Expenditures were improperly charged to the Capital Improvements Fund. Expenditures of \$154,170 in 2008 and \$117,987 in 2009 were moved from the Capital Improvements Fund to the General, Street Construction Maintenance and Repair, State Highway, Income Tax and Sewer Funds respectively.

The Village should take the necessary steps to ensure transactions are properly classified and accounted for in the Village's accounting system. The Village has made the necessary adjustments to the financial statements and their books.

Officials Response:

Procedures will be put into place to ensure transactions are properly classified and accounted for in the future.

VILLAGE OF HARTVILLE
 STARK COUNTY
 SCHEDULE OF AUDIT FINDINGS AND RESPONSES
 YEARS ENDING DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

Finding 2009-02 Noncompliance

Ordinance No. 1-68.18 Section XIV requires income tax revenue to be disbursed as follows:

1. First, such part thereof as shall be necessary to deliver all expenses of collecting the tax and of administering and enforcing the provisions of within Ordinance shall be paid.
2. Five tenths of the balance remaining, after providing for the payment of the expenses referred to in paragraph above, shall be appropriated for general municipal operations.
3. Five tenths of the balance remaining, after providing for the payment of the expenses referred to above, shall be deposited in a special fund to be known as the Capital Improvements Fund.

In 2008, the General Fund received \$200,000 more in income tax receipts than the Capital Improvements Fund. The Village has made the necessary adjustment to the financial statements so that income tax revenue has been distributed per Ordinance No. 1-68.18.

Officials Response:

The Village of Hartville, through its legislative members passed an ordinance in November 2009 to transfer all income tax receipts after covering all expenses of collecting, administering and enforcing the collections of income taxes to the General Fund.

Finding 2009-03 Noncompliance

Section 5705.41(B), Ohio Revised Code, states “that no subdivision is to expend money unless it has been appropriated.” The following funds had expenditures plus encumbrances exceeding authorized appropriations:

Fund	As of December 31, 2008 after audit adjustments	As of December 31, 2009 after audit adjustments
Street Construction Maintenance and Repair	\$39,112	\$0
Lake EMS Levy	33,601	0
Fire Operating Levy	44,224	0
Income Tax	830,582	831,125
General	0	74,819

VILLAGE OF HARTVILLE
STARK COUNTY
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
YEARS ENDING DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

Officials Response:

Appropriations, expenditures and encumbrances will be monitored and adjustments will be made to ensure expenditures and encumbrances do not exceed authorized appropriations. For 2010, these errors have been corrected.

Finding 2009-04 Noncompliance

Sections 5705.14, 5705.15, and 5705.16, Ohio Revised Code, provide guidelines pertaining to allowable interfund transfers. Generally, before an interfund transfer can be made, a resolution of the taxing authority of the political subdivision shall be passed by a majority of the governing board and such taxing authority shall prepare a petition to be presented to the tax commissioner and to the Court of Common Pleas of the County, requesting approval of said transfer. The following transfer did not have the proper approvals:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
Capital Improvements	General	\$250, 000

The Village agreed to move back the funds and the financials have been adjusted accordingly.

Officials Response:

Proper approval for transfers will be obtained in the future. The Village of Hartville Solicitor is currently preparing the proper requests to transfer the funds from the Capital Projects Fund to the General Fund.

Finding 2009-05 Noncompliance

Section 5705.41(D), Ohio Revised Code, requires that 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 for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two “exceptions” to the above requirements:

1. Then and Now Certificate – 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,

VILLAGE OF HARTVILLE
 STARK COUNTY
 SCHEDULE OF AUDIT FINDINGS AND RESPONSES
 YEARS ENDING DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free of any previous encumbrances, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certification to approve payment by resolution or ordinance. If approval is not made within 30 days, there is not legal liability on the part of the subdivision or taxing district.

2. If the amount involved is less than \$3,000 the Fiscal Officer may authorize payment through a Then and Now Certificate without the affirmation of the Council, if such expenditure is otherwise valid.

In 2008, 35 percent of expenditures tested and in 2009, 20 percent of expenditures tested were not properly certified prior to incurring the obligation. Also, neither of the two exceptions were utilized. We recommend the Fiscal Officer inform all Village employees of the requirements of Ohio Revised Code Section 5705.41(D). The Village should implement the use of Then and Now Certificates and Blanket Certificates as further permitted by Ohio Revised Code Section 5705.41.

Officials Response:

The use of Then and Now Certificates will be better utilized in the future.

Finding 2009-06 Noncompliance

Section 5705.10, Ohio Revised Code, states, in part, “money that is paid into a fund must be used only for the purpose for which such fund has been established.” As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund. Negative fund balances occurred as follows:

<u>Fund</u>	February 29, <u>2008</u>	June 30, <u>2008</u>	October 31 <u>2008</u>	December 31, 2008 after audit <u>adjustments</u>
General	\$59,014	\$305,777	\$193,815	\$76,054
Fire	\$27,446	-	-	-
Sewer Construction	-	\$15,559	\$15,559	-
Street Construction Maintenance and Repair	-	-	\$72,408	\$114,182
Income Tax	-	-	-	\$3,122

VILLAGE OF HARTVILLE
 STARK COUNTY
 SCHEDULE OF AUDIT FINDINGS AND RESPONSES
 YEARS ENDING DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

<u>Fund</u>	March 31, <u>2009</u>	July 30, <u>2009</u>	September 30, <u>2009</u>	December 31, 2009 after audit <u>adjustments</u>
General	\$150,536	\$309,081	\$425,359	\$431,472
Street Construction Maintenance and Repair	\$90,117	\$111,252	\$10,562	\$61,174
Fire	\$4,209	\$2,848	\$1,697	-
Income Tax	-	-	-	\$180,472

Negative cash fund balances are an indication that revenues from other sources were used to pay obligations of those funds. Fund activity should be monitored to prevent future expenditures in excess of available resources. In those cases where additional funds are required, the resources should either be transferred or advanced to the fund in accordance with the Ohio Revised Code.

Officials Response:

The Village is looking into upgrading its software to help monitor this situation. Additionally, the fund balances will be monitored monthly, at a minimum, to ensure available resources are not exceeded.

Finding 2009-07 Noncompliance

Section 135.21, Ohio Revised Code, states in part, that all investment earnings, except as otherwise expressly provided by law, shall be credited to the General Fund of the Village.

The Fiscal Officer distributed interest earnings to the Sewer Fund in 2008 in the amount of \$9,502 that should have been distributed to the General Fund. An adjustment has been made to the financials statements and the Village's books to properly reflect the interest earnings.

Officials Response:

This issue has been corrected in 2010. Interest is being credited to the proper funds.

Finding 2009-08 Noncompliance

Section 5705.36(A)(2), Ohio Revised Code, requires a reduced amended Certificate of Estimated Resources to be obtained if the amount of the deficiency between estimated and actual would reduce available resources below the current level of appropriations.

VILLAGE OF HARTVILLE
STARK COUNTY
SCHEDULE OF AUDIT FINDINGS AND RESPONSES
YEARS ENDING DECEMBER 31, 2009 AND DECEMBER 31, 2008

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

An amended Certificate of Estimated Resources should have been obtained for the General, Street Construction Maintenance and Repair, and the Capital Improvement funds in 2008, and for the Fire Operating Levy and EMS Levy funds in 2009.

Officials Response:

Actual receipts will be monitored and compared with estimated resources. When actual receipts are determined to be less than those estimated, an amended Certificate of Estimated Resources will be obtained and appropriations will be modified if necessary. The Certificate of Estimated Resources has been amended for 2010.

Finding 2009-09 Noncompliance

Section 5705.39, Ohio Revised Code, requires that total appropriations from each fund shall not exceed total estimated resources from each fund.

Total appropriations exceeded total estimated resources in the following funds as of December 31, 2008:

	<u>Fund</u>	<u>Amount</u>
General		\$264,239
Street Construction Maintenance and Repair		\$48,657
Capital Improvement		\$130,528

The Fiscal Officer should monitor appropriations versus estimated resources to help avoid overspending and request amended Certificates of Estimated Resources from the County Auditor and amend appropriations when necessary.

Officials Response:

Appropriations will be amended when it is necessary to modify the Certificate of Estimated Resources. This issue was corrected in 2009 and 2010.

**VILLAGE OF HARTVILLE
STARK COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2009
AND DECEMBER 31, 2008**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected</u>	<u>Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken, or Finding No Longer Valid; Explain</u>
2007-01	Audit adjustments Cash receipts	No	Not Corrected Reissued as Finding 2009-01
2007-02	Audit adjustments Cash disbursements	No	Partially Corrected Reissued as Finding 2009-01
2007-03	Disbursement of Income Tax	No	Not Corrected Reissued as Finding 2009-02
2007-04	ORC Section 5705.41(B) Expenditures plus encumbrances exceeding appropriations	No	Not Corrected Reissued as Finding 2009-03
2007-05	ORC Section 5705.14, 5705.15, and 5705.16 Transfer of funds	No	Not Corrected Reissued as Finding 2009-04
2007-06	ORC Section 5705.41(D) Certification of Fiscal Officer	No	Not Corrected Reissued as Finding 2009-05
2007-07	ORC Section 5705.10 Negative fund balances	No	Not Corrected Reissued as Finding 2009-06
2007-08	ORC Section 135.21 Distribution of earnings or investments	No	Not Corrected Reissued as Finding 2009-07



Mary Taylor, CPA
Auditor of State

VILLAGE OF HARTVILLE

STARK 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
JANUARY 11, 2011