

Village of Hollansburg

Darke County

Regular Audit

January 1, 2008 through December 31, 2009

Years Audited Under GAGAS: 2009 and 2008

CAUDILL & ASSOCIATES, CPA'S

725 5TH Street

Portsmouth, OH 45662



Dave Yost • Auditor of State

Members of Council
Village of Hollansburg
P.O. Box 48
Hollansburg, Ohio 45332

We have reviewed the *Independent Auditor's Report* of the Village of Hollansburg, Darke County, prepared by Caudill & Associates, CPAs, 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 Auditor's 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 Auditor's 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 Hollansburg is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

January 31, 2011

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**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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Caudill & Associates, CPA's

725 5th Street Portsmouth, OH 45662

P: 740.353.5171 | F: 740.353.3749

www.caudillcpa.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants
Kentucky Society of Certified Public Accountants

Independent Auditor's Report

Village of Hollansburg
Darke County
P.O. Box 48
Hollansburg, Ohio 45332

To the Village Council:

We have audited the accompanying financial statements of the Village of Hollansburg, Darke 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 1, 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 require 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 Villages 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.

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 of the Village of Hollansburg, Darke County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

Village of Hollansburg
Darke County
Independent Auditor's Report

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 August 13, 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 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.

Caudill & Associates, CPAs

Caudill & Associates, CPA's
August 13, 2010

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$17,455	\$8,568	\$26,023
Intergovernmental	40,189	11,764	51,953
Earnings on Investments	12	21	33
Miscellaneous	1,288	-	1,288
	<u>58,944</u>	<u>20,353</u>	<u>79,297</u>
Total Cash Receipts			
	<u>58,944</u>	<u>20,353</u>	<u>79,297</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	14,924	8,816	23,740
Public Health Services	809	-	809
Leisure Time Activities	22,423	-	22,423
Community Environment	1,715	-	1,715
Basic Utility Service	17,666	-	17,666
Transportation	8,821	15,561	24,382
General Government	15,945	-	15,945
	<u>82,303</u>	<u>24,377</u>	<u>106,680</u>
Total Cash Disbursements			
	<u>82,303</u>	<u>24,377</u>	<u>106,680</u>
Total Receipts Over/(Under) Disbursements	<u>(23,359)</u>	<u>(4,024)</u>	<u>(27,383)</u>
Other Financing Receipts / (Disbursements):			
Debt Proceeds	5,000	-	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Other Financing Receipts / (Disbursements)			
	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	(18,359)	(4,024)	(22,383)
Fund Cash Balances, January 1	10,879	17,742	28,621
	<u>10,879</u>	<u>17,742</u>	<u>28,621</u>
Fund Cash Balances, December 31	<u>(\$7,480)</u>	<u>\$13,718</u>	<u>\$6,238</u>

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

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$20,278	\$9,699	\$29,977
Intergovernmental	45,366	12,478	57,844
Earnings on Investments	157	93	250
Miscellaneous	1,475	289	1,764
	<u>67,276</u>	<u>22,559</u>	<u>89,835</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	17,597	6,356	23,953
Public Health Services	787	-	787
Leisure Time Activities	8,744	-	8,744
Community Environment	10,740	-	10,740
Basic Utility Service	18,865	-	18,865
Transportation	12,630	13,188	25,818
General Government	22,271	-	22,271
	<u>91,634</u>	<u>19,544</u>	<u>111,178</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>(24,358)</u>	<u>3,015</u>	<u>(21,343)</u>
Excess of Cash Receipts Over/(Under) Cash Disbursements	(24,358)	3,015	(21,343)
Fund Cash Balances, January 1	<u>35,237</u>	<u>14,727</u>	<u>49,964</u>
Fund Cash Balances, December 31	<u>\$10,879</u>	<u>\$17,742</u>	<u>\$28,621</u>

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

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Hollansburg, Darke County, (the Village) as a body corporate and politic. A publicly-elected six-member Council governs the Village. The Village provides general government services including street lighting, street repair and maintenance, park operations and police services. The Village contracts with the New Madison Police Department to provide security for persons and property.

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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements. The Village 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 adequately disclose material matters the Auditor of State prescribes.

C. Cash and Investments

All funds are maintained in a general checking account.

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

2. Special Revenue Fund

These funds 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.

Law Enforcement Fund – This fund receives semiannual tax settlements from the County Auditor for expenses related to providing security of persons and property.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2009</u>	<u>2008</u>
Demand deposits	\$6,238	\$28,621
Total deposits	<u>\$6,238</u>	<u>\$28,621</u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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

3. BUDGETARY ACTIVITY

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

<u>2009 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$89,720	\$63,944	\$(25,776)
Special Revenue	14,130	20,353	6,223
Total	\$103,850	\$84,297	\$(19,553)

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$100,564	\$82,303	\$18,261
Special Revenue	40,053	24,377	15,676
Total	\$140,617	\$106,680	\$33,937

<u>2008 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$67,675	\$67,276	\$(399)
Special Revenue	15,470	22,559	7,089
Total	\$83,145	\$89,835	\$6,690

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$102,912	\$91,634	\$11,278
Special Revenue	34,937	19,544	15,393
Total	\$137,849	\$111,178	\$26,671

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village Council adopts 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 State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due December 31. The second half payment is due the following June 20.

Property owners assess tangible personal property tax. They must file a list of tangible property to the County each April 30. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on the Village's behalf.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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

5. RETIREMENT SYSTEMS

The Village Clerk and two members of Council belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plans' retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10.0 percent of their wages. The Village contributed an amount equal to 14.0 percent, respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2009.

6. RISK MANAGEMENT

In 2009 and 2008, the Village had obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions
- General liability and casualty
- Public official's liability

7. COMPLIANCE

Contrary to Ohio Revised Code section 5705.10(H), money paid into a fund was not used for the purposes for which such fund has been established.

Contrary to Ohio Revised Code section 5705.36(A)(4), the Village failed to request a reduced certificate and reducing appropriations which lead to appropriations exceeding actual resources in the General Fund, Street Construction, Repair and Maintenance Fund and Law Enforcement Fund (2008 only) during 2009 and 2008.

Contrary to Ohio Revised Code section 5705.39, appropriations exceeded total estimated resources in the Law Enforcement Fund during 2009 and 2008.

8. DEBT

On December 31, 2009, the Village entered into an agreement with Farmers State Bank for a \$5 thousand fixed rate business loan to manage temporary cash flow deficits. The loan is to be repaid in one principal payment plus interest due on December 31, 2010.



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725 5th Street Portsmouth, OH 45662

P: 740.353.5171 | F: 740.353.3749

www.caudillcpa.com

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Village of Hollansburg
Darke County
P.O. Box 48
Hollansburg, Ohio 45332

To the Village Council:

We have audited the financial statements of the Village of Hollansburg, Darke County, (the Village) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated August 13, 2010, wherein we noted the Village followed accounting practices the Auditor of State prescribes 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 opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village'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 deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatements 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 would not necessarily identify all deficiencies in internal control 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. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and responses that we consider a significant deficiency in internal control over financial reporting. We consider finding 2009-004 to be a significant deficiency. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Village of Hollansburg
Darke County

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

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 three instances of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings and responses as items 2009-001, 2009-002 and 2009-003.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated August 13, 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.

Caudill & Associates, CPAs

Caudill & Associates, CPA's
August 13, 2010

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2009 AND 2008**

Findings Related to the Financial Statements Required to be Reported in Accordance With GAGAS
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Finding Number 2009-001

Noncompliance Citation – Ohio Revised Code Section 5705.10

Ohio Revised Code section 5705.10(H) States money paid into a fund must be used only for the purposes 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.

At December 31, 2009, the Village’s General Fund had a negative fund balance.

We recommend the Village monitor budgetary financial reports throughout the year to ensure money paid into a fund is used for the purposes for which such fund has been established.

Village Response:

Misunderstanding in funds owed for sidewalk project.

Finding Number 2009-002

Noncompliance Citation – Ohio Revised Code Section 5705.36

Ohio Revised Code section 5705.36 (A)(2) allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.

5705.36 (A) (3) requires obtaining an increased amended certificate from the budget commission if the legislative authority intends to appropriate and expend excess revenue.

5705.36 (A) (4) requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation.

The total appropriations made during a fiscal year from any fund must not exceed the amount contained in the certificate of estimated resources or the amended certificate of estimated resources which was certified prior to making the appropriation or supplemental appropriation.

During 2009 and 2008, appropriations exceeded resources available in several funds and no amendments to the official certificate of available resources were filed.

We recommend the Village monitor budgetary financial reports throughout the year and amend estimated resources, as needed, by resolution.

Village Response:

Fiscal officer to monitor more closely and file necessary forms.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2009 AND 2008**

Findings Related to the Financial Statements Required to be Reported in Accordance With GAGAS
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Finding Number 2009-003

Noncompliance Citation – Ohio Revised Code Section 5705.39

Ohio Revised Code section 5705.39 states in part that total appropriations from each fund shall not exceed the total estimated resources. No appropriation measure is effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

During 2009 and 2008, total appropriations exceeded total estimated resources in several funds.

We recommend the Village monitor budgetary financial reports throughout the year and amend appropriations as necessary.

Village Response:

Carryover balance from prior year.

Finding Number 2009-004

Significant Deficiency – Misclassification of Receipts

The AICPA establishes auditing standards generally accepted in the United States that certified public accountants and government auditors must follow in conducting audits of state and local governments. SAS No. 115 establishes standards, responsibilities and guidance for auditors during a financial statement audit engagement for identifying and evaluating a client's internal control over financial reporting. This standard requires the auditor to report *in writing* to management and the governing body any control deficiencies found during the audit that are considered deficiencies, significant deficiencies and/or material weaknesses.

During 2009, the Village erroneously posted debt proceeds to the miscellaneous revenue line item which required reclassification to fairly present the Village's financial statements.

We recommend the Village clerk-treasurer review the Ohio Village Handbook prior to posting receipts to ensure each receipt is properly posted.

Village Response:

Fiscal officer felt posted correctly, has been corrected with auditors assistance.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2007-001	Ohio Revised Code section 5705.41(B) – Expenditures exceeding appropriations.	Yes	N/A
2007-002	Ohio Revised Code section 5705.41(D) – Certification of funds	Yes	N/A
2007-003	Significant Deficiency – Time sheet supervision	Yes	N/A



Dave Yost • Auditor of State

VILLAGE OF HOLLANSBURG

DARKE 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
FEBRUARY 10, 2011