



**VILLAGE OF MILLERSBURG  
HOLMES COUNTY**

**REGULAR AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2016**



**Dave Yost • Auditor of State**



VILLAGE OF MILLERSBURG  
HOLMES COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Village of Millersburg  
Holmes County  
6 North Washington St.  
Millersburg, Ohio 44654

To the Village Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Village of Millersburg, Holmes County, Ohio, (the Village) as of and for the year ended December 31, 2016.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Village's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2016, or changes in financial position or cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Village of Millersburg, Holmes County as of December 31, 2016, and its combined cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 1, 2017, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 1, 2017

**VILLAGE OF MILLERSBURG  
HOLMES COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$ 172,716	\$ 77,942	\$ 250,658
Municipal Income Tax	2,139,922	-	2,139,922
Intergovernmental	32,350	181,830	214,180
Charges for Services	10,064	15,350	25,414
Fines, Licenses and Permits	68,707	380	69,087
Earnings on Investments	4,793	184	4,977
Miscellaneous	30,456	27,397	57,853
<i>Total Cash Receipts</i>	<u>2,459,008</u>	<u>303,083</u>	<u>2,762,091</u>
<b>Cash Disbursements</b>			
Current:			
Security of Persons and Property	705,119	64,085	769,204
Public Health Services	16,036	50,544	66,580
Leisure Time Activities	97,795	10,835	108,630
Community Environment	20,573	25,683	46,256
Transportation	797,801	258,326	1,056,127
General Government	379,694	-	379,694
Capital Outlay	-	52,999	52,999
<i>Total Cash Disbursements</i>	<u>2,017,018</u>	<u>462,472</u>	<u>2,479,490</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>441,990</u>	<u>(159,389)</u>	<u>282,601</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In	-	150,000	150,000
Transfers Out	(150,000)	-	(150,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(150,000)</u>	<u>150,000</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	291,990	(9,389)	282,601
<i>Fund Cash Balances, January 1</i>	<u>2,907,476</u>	<u>363,276</u>	<u>3,270,752</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	-	353,887	353,887
Assigned	606,731	-	606,731
Unassigned	2,592,735	-	2,592,735
<i>Fund Cash Balances, December 31</i>	<u>\$ 3,199,466</u>	<u>\$ 353,887</u>	<u>\$ 3,553,353</u>

See accompanying notes to the basic financial statements

VILLAGE OF MILLSERSBURG  
HOLMES COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2016

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	<u>Enterprise</u>
<b>Operating Cash Receipts</b>	
Charges for Services	\$ 1,271,517
<i>Total Operating Cash Receipts</i>	<u>1,271,517</u>
<b>Operating Cash Disbursements</b>	
Personal Services	323,382
Employee Fringe Benefits	153,454
Contractual Services	298,943
Supplies and Materials	<u>105,192</u>
<i>Total Operating Cash Disbursements</i>	<u>880,971</u>
<i>Operating Income</i>	<u>390,546</u>
<b>Non-Operating Receipts (Disbursements)</b>	
Intergovernmental	22,965
Other Debt Proceeds	49,995
Miscellaneous Receipts	5,720
Capital Outlay	(78,237)
Principal Retirement	(309,317)
Interest and Other Fiscal Charges	<u>(5,069)</u>
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(313,943)</u>
<i>Net Change in Fund Cash Balances</i>	<u>76,603</u>
<i>Fund Cash Balances, January 1</i>	<u>1,287,524</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,364,127</u>

See accompanying notes to the basic financial statements



**VILLAGE OF MILLERSBURG  
HOLMES COUNTY  
DECEMBER 31, 2016**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Millersburg, Holmes 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 government services including water and sewer utilities, road and bridge maintenance, park operations, cemetery operations and police services.

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

**B. Accounting Basis**

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 the Auditor of State prescribes or permits.

**C. Cash and Investments**

All funds are maintained in an interest-bearing checking account along with a corresponding sweep account which is recorded at cost.

**D. 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:

**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 Funds**

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 is used to account for gasoline tax and motor vehicle tax monies for constructing, maintaining and repairing Village streets.

**VILLAGE OF MILLERSBURG  
HOLMES COUNTY  
DECEMBER 31, 2016**

**NOTES TO THE FINANCIAL STATEMENTS  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

Police Disability Pension Tax Fund – This fund collects property tax receipts which are used to pay the village portion of retirement for police.

Cemetery Fund – This fund receives revenue from charges for services which are expended for the maintenance of the cemetery.

**3. 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 is used to account for charges for services from residents to cover the cost of providing water services.

Sewer Fund – This fund is used to account for charges for services from residents to cover the cost of providing sewer services.

WWTP Debt Service Fund – This fund is used to account for monies used to repay a loan with the Ohio Water Development Authority for a wastewater treatment plant project.

**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 and 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. 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 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 re-appropriated.

A summary of 2016 budgetary activity appears in Note 3.

VILLAGE OF MILLERSBURG  
HOLMES COUNTY  
DECEMBER 31, 2016

NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. **Nonspendable**

The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. **Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. **Committed**

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. **Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

5. **Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. **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.

**VILLAGE OF MILLERSBURG  
HOLMES COUNTY  
DECEMBER 31, 2016**

**NOTES TO THE FINANCIAL STATEMENTS  
(Continued)**

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

**H. 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.

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

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

	2016
Demand deposits	\$4,917,480

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

**3. BUDGETARY ACTIVITY**

2016 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,152,257	\$2,459,008	\$306,751
Special Revenue	487,645	453,083	(34,562)
Enterprise	1,187,470	1,350,197	162,727
Total	\$3,827,372	\$4,262,288	\$434,916

2016 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,635,661	\$2,253,760	\$381,901
Special Revenue	536,919	472,615	64,304
Enterprise	1,355,031	1,325,369	29,662
Total	\$4,527,611	\$4,051,744	\$475,867

**4. PROPERTY TAX**

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

**VILLAGE OF MILLERSBURG  
HOLMES COUNTY  
DECEMBER 31, 2016**

**NOTES TO THE FINANCIAL STATEMENTS  
(Continued)**

**4. PROPERTY TAX (Continued)**

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

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

**5. LOCAL INCOME TAX**

The Village levies a municipal income tax of 1.5 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.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**6. DEBT**

Debt outstanding at December 31, 2016 was as follows:

	Principal	Interest Rate
Reservoir Painting - OPWC	\$47,995.20	0
Public Supply Water Well - OPWC	\$70,175.00	0
Ohio Water Development Authority Loan	\$2,318,922.00	0.2
Total	\$2,437,092.20	

The Village borrowed funds from the Ohio Public Works Commission in 2016 for a reservoir painting project. The borrowed amount was \$49,995. The loan is being repaid in an annual installment of \$1,999.80.

The Village borrowed funds from the Ohio Public Works Commission in 2010 for replacement of a public water supply well. The borrowed amount was \$200,500. The loan is being repaid in an annual installment of \$20,050.

The Ohio Water Development Authority (OWDA) loan relates to a wastewater (sewer) plant expansion project the Ohio Environmental Protection Agency mandated. The borrowed amount was \$5,728,509 in 2005 and is being repaid in annual installments of \$292,335.

Water and sewer receipts collateralize these loans.

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

OPWC Public Supply Water Well Pay-off Date	7/1/2020
OWDA Loan Pay-off Date	1/1/2025
OPWC Reservoir Painting Loan Pay Off Date	1/1/2041

**VILLAGE OF MILLERSBURG  
HOLMES COUNTY  
DECEMBER 31, 2016**

**NOTES TO THE FINANCIAL STATEMENTS  
(Continued)**

**6. DEBT (Continued)**

Year ending December 31:	<u>OPWC Loan Reservoir</u>	<u>OPWC Loan Well</u>	<u>OWDA Loan</u>
2017	\$1,999.80	\$20,050.00	\$292,335.32
2018	\$1,999.80	\$20,050.00	\$292,335.32
2019	\$1,999.80	\$20,050.00	\$292,335.32
2020	\$1,999.80	\$10,025.00	\$292,335.32
2021	\$1,999.80	\$0.00	\$292,335.32
2022-2026	\$9,999.00	\$0.00	\$877,005.96
2027-2031	\$9,999.00	\$0.00	\$0.00
2032-2036	\$9,999.00	\$0.00	\$0.00
2037-2042	<u>\$7,999.20</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total	<u>\$47,995.20</u>	<u>\$70,175.00</u>	<u>\$2,338,682.56</u>

**7. DEFINED BENEFIT PENSION PLANS**

The Village's full time law enforcement officers belong to the Ohio Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code. Contribution rates are also prescribed by the Ohio Revised Code. For 2016 OP&F participants contributed 12.25% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. OPERS members contributed 10.0% of their wages in 2016. The Village contributed an amount equal to 14.00% of participant's gross salaries in 2016. The Village has paid all required contributions through December 31, 2016.

**8. POSTEMPLOYMENT BENEFITS**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit post-employment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursement, to qualifying benefits, and OP&F contributes 0.5 percent to fund these benefits.

**9. RISK MANAGEMENT**

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. Pursuant to Section 2744.081 of the Ohio Revised Code, the Pool is deemed a separate legal entity. The Pool provides a program of property and casualty insurance for its members. The Pool pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductible.

The Pool cedes portions of its gross contribution written to a reinsurer under excess reinsurance agreements in order to limit its losses. Treaty basis excess-of-loss contracts in force protect the Pool against losses over the retention level; at March 31, 2016, retention levels are \$50,000 and \$100,000 for property and casualty coverages, respectively.

VILLAGE OF MILLERSBURG  
HOLMES COUNTY  
DECEMBER 31, 2016

NOTES TO THE FINANCIAL STATEMENTS  
(Continued)

9. RISK MANAGEMENT (Continued)

The Pool remains liable to the extent the reinsuring companies are unable to meet their contractual obligations under reinsurance agreements.

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and accumulated surplus at March 31, 2016.

Assets	\$1,272,799
Liabilities	<u>(821,016)</u>
Accumulated Surplus	\$ <u>451,783</u>

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# Dave Yost • Auditor of State

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

Village of Millersburg  
Holmes County  
6 North Washington St.  
Millersburg, Ohio 44654

To the Village Council:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Village of Millersburg, Holmes County, (the Village) as of and for the year ended December 31, 2016, and the related notes to the financial statements and have issued our report thereon dated May 1, 2017, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village's internal control. Accordingly, we have not opined on it.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***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, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 1, 2017



# Dave Yost • Auditor of State

**VILLAGE OF MILLERSBURG**

**HOLMES 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  
JUNE 27, 2017**