

Village of Hollansburg

Darke County

Regular Audit

January 1, 2010 through December 31, 2011

Years Audited Under GAGAS: 2011 and 2010



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Dave Yost • Auditor of State

Village 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, 2010 through December 31, 2011. 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 14, 2013

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**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

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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) for the years ended December 31, 2011 and 2010. 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, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Government as of December 31, 2011 and 2010, or its changes in financial position for the years then ended.

Village of Hollansburg
Darke County
Independent Auditor's Report

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 of the Village of Hollansburg, Darke County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 9, during 2011, the Village of Hollansburg adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2012, on our consideration of the Government'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, CPA

Caudill & Associates, CPA
November 30, 2012

**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, 2011**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Local Taxes	\$ 18,203	\$ 9,307	\$ 27,510
Intergovernmental	39,150	12,216	51,366
Earnings on Investments	-	4	4
Miscellaneous	725	411	1,136
	<u>58,078</u>	<u>21,938</u>	<u>80,016</u>
Total Cash Receipts	58,078	21,938	80,016
Cash Disbursements:			
Current:			
Security of Persons and Property	16,670	10,938	27,608
Public Health Services	600	-	600
Leisure Time Activities	909	-	909
Basic Utility Service	17,415	-	17,415
Transportation	-	14,288	14,288
General Government	21,578	-	21,578
Debt Service			
Principal Retirement	1,145	-	1,145
Interest and Fiscal Charges	254	-	254
	<u>58,571</u>	<u>25,226</u>	<u>83,797</u>
Total Cash Disbursements	58,571	25,226	83,797
Total Receipts Over/(Under) Disbursements	(493)	(3,288)	(3,781)
Fund Cash Balances, January 1	(5,188)	9,799	4,611
Fund Cash Balances, December 31			
Restricted	-	6,511	6,511
Unassigned (Deficit)	(5,681)	-	(5,681)
	<u>(5,681)</u>	<u>-</u>	<u>(5,681)</u>
Fund Cash Balances, December 31	\$ (5,681)	\$ 6,511	\$ 830

The notes in 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, 2010**

	Governmental Fund Types		
	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts:			
Property and Local Taxes	\$ 18,588	\$ 9,182	\$ 27,770
Intergovernmental	40,437	12,105	52,542
Earnings on Investments	-	3	3
Miscellaneous	1,085	629	1,714
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	60,110	21,919	82,029
Cash Disbursements:			
Current:			
Security of Persons and Property	16,283	12,801	29,084
Public Health Services	495	-	495
Leisure Time Activities	589	-	589
Community Environment	1,480	-	1,480
Basic Utility Service	14,116	-	14,116
Transportation	4,440	13,037	17,477
General Government	20,171	-	20,171
Debt Service			
Interest and Fiscal Charges	244	-	244
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	57,818	25,838	83,656
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	2,292	(3,919)	(1,627)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	(7,480)	13,718	6,238
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>
	\$ (5,188)	\$ 9,799	\$ 4,611

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, 2011 AND 2010**

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, 2011 AND 2010**

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 2011 and 2010 budgetary activity appears in Note 3.

F. Fund Balance

For December 31, 2011, 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.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2011	2010
Demand deposits	\$830	\$4,611

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$66,820	\$58,078	\$(8,742)
Special Revenue	20,900	21,938	1,038
Total	\$87,720	\$80,016	\$(7,704)

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

3. BUDGETARY ACTIVITY (Continued)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$55,167	\$58,571	\$(3,404)
Special Revenue	31,009	25,226	5,783
Total	<u>\$86,176</u>	<u>\$83,797</u>	<u>\$2,379</u>

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$59,340	\$60,110	\$770
Special Revenue	34,618	21,919	(12,699)
Total	<u>\$93,958</u>	<u>\$82,029</u>	<u>\$(11,929)</u>

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$59,339	\$57,818	\$1,521
Special Revenue	34,463	25,838	8,625
Total	<u>\$93,802</u>	<u>\$83,656</u>	<u>\$10,146</u>

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.

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 2011 and 2010, OPERS members contributed 10 percent of their wages. The Village contributed an amount equal to 14 percent, respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2011.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

6. RISK MANAGEMENT

In 2011 and 2010, 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 sections 5705.36(A)(2), 5705.36(A)(3), 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 and Law Enforcement Fund (2011 only) during 2011 and 2010.

Contrary to Ohio Revised Code section 5705.41(B), expenditures exceeded appropriations in the General Fund during 2011.

8. DEBT

Debt outstanding at December 31, 2011 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Notes	\$3,855	4.75%

On December 31, 2009, the Village entered into an agreement with Farmers State Bank for a \$5,000 fixed rate business loan to manage temporary cash flow deficits. The loan was to be repaid in one principal payment plus interest due on December 31, 2010. On December 31, 2010, the Village paid interest and renewed the note for three years at 4.75% interest.

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

Year ending December 31	Principal	Interest
2012	\$1,928	\$183
2013	1,927	92
Total	\$3,855	\$275

9. Change in Accounting Principles

For 2011, the Village implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statement No. 54 had no effect on actual fund balances.



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Independent Auditor's 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, 2011 and 2010, and have issued our report thereon dated November 30, 2012, wherein we noted the Village adopted Governmental Accounting Standards Board Statement No. 54 (GASB 54) in 2011. 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 opinions 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.

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 we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2011-03 described in the accompanying schedule of findings to be a material weakness.

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 2011-001 through 2011-003.

We also noted a certain matter not requiring inclusion in this report that we reported to the Village's management in a separate letter dated November 30, 2012.

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

Caudill & Associates, CPA

Caudill & Associates, CPA
November 30, 2012

VILLAGE OF HOLLANSBURG
DARKE COUNTY

SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2011 AND 2010

**Findings Related to the Financial Statements
Required to be Reported in Accordance With GAGAS**

Finding Number 2011-001

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 2011 and 2010, appropriations exceeded resources available in the general fund and in 2011, in the law enforcement fund.

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

Village Response:

The Village chose not to respond.

Finding Number 2011-002

Noncompliance Citation – Ohio Revised Code Section 5705.41(B)

Ohio Revised Code section 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

At December 31, 2011, the following funds had expenditures which exceeded appropriations at the legal level of control:

	2011			
Fund		Appropriations	Expenditures	Variance
General		\$55,167	\$58,571	(\$3,404)

The Village Clerk should deny payment requests and not certify the availability of Funds exceeding appropriations and amending estimated resources, if necessary.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2011 AND 2010**

<p>Findings Related to the Financial Statements Required to be Reported in Accordance With GAGAS</p>

Finding Number 2011-002 (Continued)

Village Response:

The Village chose not to respond.

Finding Number 2011-003

Noncompliance Citation/Material Weakness – 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, 2011 and 2010, the Village's General Fund had negative fund balances.

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:

The Village chose not to respond.

**VILLAGE OF HOLLANSBURG
DARKE COUNTY**

**SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2009-001	Ohio Revised Code section 5705.10 – Monies must be used for stated fund.	No	Reissued as Finding 2011-003
2009-002	Ohio Revised Code section 5705.36 – Failure to request an Amended Certificate of Estimated Resources	No	Reissued as Finding 2011-001
2009-003	Ohio Revised Code section 5705.39- Appropriations exceed certified funds	Yes	Finding no longer valid
2009-004	Significant Deficiency— Misclassification of Receipts	Yes	Finding no longer valid

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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
JANUARY 24, 2013