



**VILLAGE OF STRYKER
WILLIAMS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2008



Mary Taylor, CPA
Auditor of State

VILLAGE OF STRYKER
WILLIAMS COUNTY

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Mary Taylor, CPA
Auditor of State

Village of Stryker
Williams County
200 North Defiance Street
PO Box 404
Stryker, Ohio 43557-0404

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

May 1, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Stryker
Williams County
200 North Defiance Street
PO Box 404
Stryker, Ohio 43557-0404

To the Village Council:

We have audited the accompanying financial statements of the Village of Stryker, Williams County, (the Village) as of and for the years ended December 31, 2008 and 2007. 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, 2008 and 2007 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, 2008 and 2007, or its changes in financial position or cash flows, where applicable 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 Stryker, Williams County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 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 May 1, 2009, 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.

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

Mary Taylor, CPA
Auditor of State

May 1, 2009

**VILLAGE OF STRYKER
WILLIAMS 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>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Local Taxes	\$64,106	\$7,243		\$71,349
Municipal Income Tax	292,220		\$189,533	481,753
Intergovernmental	175,907	76,216		252,123
Charges for Services	1,508	14,894		16,402
Fines, Licenses and Permits	3,836	185		4,021
Earnings on Investments	27,040	2,474		29,514
Miscellaneous	19,472			19,472
Total Cash Receipts	<u>584,089</u>	<u>101,012</u>	<u>189,533</u>	<u>874,634</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	232,045			232,045
Public Health Services	16,938			16,938
Leisure Time Activities	2,000			2,000
Basic Utility Service	367			367
Transportation		102,608	12,319	114,927
General Government	219,636			219,636
Debt Service			79,332	79,332
Capital Outlay	55,971	22,388	73,992	152,351
Total Cash Disbursements	<u>526,957</u>	<u>124,996</u>	<u>165,643</u>	<u>817,596</u>
Total Receipts Over/(Under) Disbursements	<u>57,132</u>	<u>(23,984)</u>	<u>23,890</u>	<u>57,038</u>
Other Financing Receipts / (Disbursements):				
Transfers-In		62,500		62,500
Transfers-Out	(82,500)			(82,500)
Other Financing Uses		(444)		(444)
Total Other Financing Receipts / (Disbursements)	<u>(82,500)</u>	<u>62,056</u>		<u>(20,444)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(25,368)</u>	<u>38,072</u>	<u>23,890</u>	<u>36,594</u>
Fund Cash Balances, January 1	<u>648,633</u>	<u>104,369</u>	<u>384,771</u>	<u>1,137,773</u>
Fund Cash Balances, December 31	<u><u>\$623,265</u></u>	<u><u>\$142,441</u></u>	<u><u>\$408,661</u></u>	<u><u>\$1,174,367</u></u>

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$419,679
Miscellaneous	7,451
Total Operating Cash Receipts	427,130
Operating Cash Disbursements:	
Personal Services	136,898
Travel Transportation	865
Contractual Services	143,302
Supplies and Materials	23,276
Other	4,922
Total Operating Cash Disbursements	309,263
Operating Income	117,867
Non-Operating Cash Disbursements:	
Debt Service	140,332
Excess of Disbursements Over Receipts Before Interfund Transfers	(22,465)
Transfers-In	20,000
Net Disbursements Over Receipts	(2,465)
Fund Cash Balances, January 1	203,512
Fund Cash Balances, December 31	\$201,047

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property and Local Taxes	\$67,756	\$7,155		\$74,911
Municipal Income Tax	274,107		\$179,677	453,784
Intergovernmental	101,550	73,907		175,457
Special Assessments		475		475
Charges for Services	1,518	714		2,232
Fines, Licenses and Permits	4,881	354		5,235
Earnings on Investments	61,084	5,297		66,381
Miscellaneous	10,288	133	23	10,444
Total Cash Receipts	<u>521,184</u>	<u>88,035</u>	<u>179,700</u>	<u>788,919</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	196,590			196,590
Public Health Services	15,918			15,918
Leisure Time Activities	2,000			2,000
Basic Utility Service	3,403			3,403
Transportation		91,200		91,200
General Government	223,158		10,940	234,098
Debt Service			79,035	79,035
Capital Outlay	11,227	15,606	50,520	77,353
Total Cash Disbursements	<u>452,296</u>	<u>106,806</u>	<u>140,495</u>	<u>699,597</u>
Total Receipts Over/(Under) Disbursements	<u>68,888</u>	<u>(18,771)</u>	<u>39,205</u>	<u>89,322</u>
Other Financing Receipts / (Disbursements):				
Transfers-In		28,000		28,000
Transfers-Out	(81,000)			(81,000)
Total Other Financing Receipts / (Disbursements)	<u>(81,000)</u>	<u>28,000</u>		<u>(53,000)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(12,112)	9,229	39,205	36,322
Fund Cash Balances, January 1	<u>660,745</u>	<u>95,140</u>	<u>345,566</u>	<u>1,101,451</u>
Fund Cash Balances, December 31	<u>\$648,633</u>	<u>\$104,369</u>	<u>\$384,771</u>	<u>\$1,137,773</u>

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$414,390
Miscellaneous	4,366
Total Operating Cash Receipts	418,756
Operating Cash Disbursements:	
Personal Services	140,610
Travel Transportation	403
Contractual Services	131,860
Supplies and Materials	19,481
Other	7,952
Total Operating Cash Disbursements	300,306
Operating Income	118,450
Non-Operating Cash Disbursements:	
Debt Service	140,035
Excess of Disbursements Over Receipts Before Interfund Transfers	(21,585)
Transfers-In	53,000
Net Receipts Over Disbursements	31,415
Fund Cash Balances, January 1	172,097
Fund Cash Balances, December 31	\$203,512

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

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 Stryker, Williams County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides police services, street maintenance, and water and sewer utilities. The Village contracts with Springfield Township to receive fire protection 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 accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Village values certificates of deposit 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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

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

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

Capital Projects Income Tax Fund - This fund receives proceeds of the .5 percent income tax for capital improvements. These funds are used to construct or obtain permanent improvements to Village land and property.

4. Enterprise Funds

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

Water Fund - This fund receives charges for services from residents to cover water service costs.

Sewer Fund - This fund receives charges for services from residents to cover sewer service costs.

Refuse Fund - This fund receives charges for services from residents to cover refuse and recycling service costs.

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 individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED DEPOSITS

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

	2008	2007
Demand deposits	\$1,375,414	\$1,141,285
Certificates of deposit		200,000
Total deposits	\$1,375,414	\$1,341,285

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Village; or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 525,747	\$ 584,089	\$58,342
Special Revenue	163,300	163,512	212
Capital Projects	180,000	189,533	9,533
Enterprise	441,837	447,130	5,293
Total	\$1,310,884	\$1,384,264	\$73,380

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 862,802	\$ 609,457	\$253,345
Special Revenue	238,380	125,440	112,940
Capital Projects	545,000	165,643	379,357
Enterprise	602,237	449,595	152,642
Total	\$2,248,419	\$1,350,135	\$898,284

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

3. BUDGETARY ACTIVITY (Continued)

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 540,000	\$ 521,184	(\$18,816)
Special Revenue	114,450	116,035	1,585
Capital Projects	200,000	179,700	(20,300)
Enterprise	466,000	471,756	5,756
Total	<u>\$1,320,450</u>	<u>\$1,288,675</u>	<u>(\$31,775)</u>

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 808,010	\$ 533,296	\$274,714
Special Revenue	174,750	106,806	67,944
Capital Projects	443,000	140,495	302,505
Enterprise	573,700	440,341	133,359
Total	<u>\$1,999,460</u>	<u>\$1,220,938</u>	<u>\$778,522</u>

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.

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

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. LOCAL INCOME TAX

The Village levies a municipal income tax of one and a half 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.

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

6. DEBT

Debt outstanding at December 31, 2008 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$1,392,202	7.56%

The Ohio Water Development Authority (OWDA) loan relates to sewer line improvements and a sewer lagoon expansion project the Ohio Environmental Protection Agency mandated. The OWDA approved up to \$2,529,305 in loans to the Village for this project. The Village is repaying the loans in semiannual installments over 25 years. Sewer and income tax receipts collateralize the loan. The Village has agreed to set utility rates and obtain general resources sufficient to cover OWDA debt service requirements.

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

<u>Year ending December 31:</u>	<u>OWDA Loan</u>
2009	\$ 220,304
2010	220,992
2011	221,732
2012	222,528
2013	223,384
2014-2017	789,416
Total	\$1,898,356

7. RETIREMENT SYSTEMS

The Village's full-time Police Officers belong to the 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. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OP&F participants contributed 10 percent of their wages. For 2008 and 2007, the Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. For 2008 and 2007, OPERS members contributed 10 and 9.5 percent, respectively, of their gross salaries and the Village contributed an amount equaling 14 and 13.85 percent respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2008.

8. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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Mary Taylor, CPA

Auditor of State

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

Village of Stryker
Williams County
200 North Defiance Street
PO Box 404
Stryker, Ohio 43557-0404

To the Village Council:

We have audited the financial statements of the Village of Stryker, Williams County, (the Village) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated May 1, 2009, 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 expressing our opinion on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Village's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Village's internal control will not prevent or detect a material financial statement misstatement.

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 internal control deficiencies that might be 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.

We noted a certain matter that we reported to the Village's management in a separate letter dated May 1, 2009.

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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We noted certain noncompliance matters that we reported to the Village's management in a separate letter dated May 1, 2009.

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

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

May 1, 2009

**VILLAGE OF STRYKER
WILLIAMS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Ohio Rev. Code § 5705.41 (D)(1) – improper certification of funds.	No	Partially corrected. Reissued in the management letter.
2006-002	Financial Reporting – Material audit adjustments posted to financial statements.	No	Partially corrected. Reissued in the management letter.
2006-003	Posting Estimated Resources and Appropriations – Amounts reported in accounting system differed from approved amounts.	Yes	



Mary Taylor, CPA
Auditor of State

VILLAGE OF STRYKER

WILLIAMS 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 9, 2009