

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT

OF

TOWN OF HOLLAND

DUBOIS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
10/25/2007



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Raymond O. Schuetter	01-01-04 to 12-31-07
President of the Town Council	Thomas W. Thacker	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF HOLLAND, DUBOIS COUNTY, INDIANA

We have examined the financial information presented herein of the Town of Holland (Town), for the period of January 1, 2006 to December 31, 2006. The Town's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Town for the year ended December 31, 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information, and accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

September 6, 2007

TOWN OF HOLLAND  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2006

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
<b>Governmental Funds:</b>				
General	\$ 9,277	\$ 129,964	\$ 138,844	\$ 397
Motor Vehicle Highway	56,874	62,704	98,935	20,643
Local Road and Street	15,554	5,218	1,006	19,766
Park and Recreation	13,608	52,636	40,421	25,823
Park Donation	6,899	600	600	6,899
Law Enforcement Continuing Education	950	280	75	1,155
Softball Complex Donation	1,139	-	-	1,139
Levy Excess	-	4,523	-	4,523
Cumulative Capital Improvement	8,921	2,483	-	11,404
Cumulative Capital Development	26,773	4,709	177	31,305
Economic Development Income Tax	102,922	28,213	24,400	106,735
<b>Proprietary Funds:</b>				
Water Utility - Operating	679	346,382	344,165	2,896
Water Utility - Bond and Interest	27,019	22,100	7,110	42,009
Water Utility - Debt Reserve	-	26,000	-	26,000
Water Utility - Revenue Bond	265,652	11,041	18,445	258,248
Water Utility - Customer Deposit	14,680	6,500	4,100	17,080
Wastewater Utility - Operating	467	163,302	163,307	462
Wastewater Utility - Cash with Fiscal Agent	2,375	-	-	2,375
Wastewater Utility - Bond and Interest	60,531	54,600	44,188	70,943
Wastewater Utility - Debt Reserve	989	29,900	25,000	5,889
Wastewater Utility - Construction	4,360	-	4,360	-
<b>Fiduciary Funds:</b>				
Payroll	(9)	166,342	166,333	-
Utility Collection Fund	25,687	378,679	404,341	25
<b>Totals</b>	<u>\$ 645,347</u>	<u>\$ 1,496,176</u>	<u>\$ 1,485,807</u>	<u>\$ 655,716</u>

The accompanying notes are an integral part of the financial information.

TOWN OF HOLLAND  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Town was established under the laws of the State of Indiana. The Town provides the following services: public safety, highways and streets, culture and recreation, general administrative services, water and wastewater.

Note 2. Fund Accounting

The Town uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Town in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the Town on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Town to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 6. Subsequent Events

During the January 24, 2007, meeting, the Town Board awarded a bid to Quality Craft Construction for improvements to the Storm Water system. The bid amount was \$344,565. This project will be funded through a Community Development Block Grant that was awarded in 2006 in the amount of \$446,000. The local match for this grant is \$97,000. On February 8, 2007, the Town received a loan from German American Bank in the amount of \$97,000 to fund the local match. The loan is to be repaid over five years at an interest rate of 6.44%.

TOWN OF HOLLAND  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2006

Description	Ending Balance	Due Within One Year
<b>Water Utility</b>		
Revenue bonds:		
Water improvements	\$ 300,000	\$ 10,000
Interfund Loan:		
Operating	<u>20,000</u>	<u>-</u>
<b>Total Water Utility</b>	<u>320,000</u>	<u>10,000</u>
<b>Wastewater Utility</b>		
Loans:		
Wastewater lagoon and pump station	<u>521,353</u>	<u>17,900</u>
<b>Total long-term debt</b>	<u>\$ 841,353</u>	<u>\$ 27,900</u>

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS

Our review of the bank reconciliements as of December 31, 2006, revealed checks outstanding in excess of two years.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

Indiana Code 5-11-10.5-3 states in part: "Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board of finance of the political subdivision or the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

A similar comment appeared in prior reports.

OFFICIAL BONDS

The following deficiencies were noted with official bonds:

- (1) Official bonds for several elected or appointed officials and employees were not filed in the Office of the County Recorder.
- (2) In some instances, employees were not bonded or bonds were insufficient.

Indiana Code 5-4-1-18 states in part:

"(a) Except as provided in subsection (b), the following . . . town, . . . officers and employees shall file an individual surety bond: . . . (2) Town judges and clerk-treasurers. . . (5) Those employees directed to file an individual bond by the fiscal body of a . . . town, . . .

(b) The fiscal body of a . . . town . . . may by ordinance authorize the purchase of a blanket bond or a crime insurance policy. . . to cover the faithful performance of all employees, commission members, and persons acting on behalf of the local government unit including those officers described in subsection (a).

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

(c) . . . The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than eight thousand five hundred dollars (\$8,500). . . ."

All employees who handle cash should be covered by some type of bond or crime insurance policy. (Accounting and Uniform Compliance Guidelines for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

CONTRACTS

Records presented for examination did not include contracts for payments made to vendors for computer maintenance and Utility bill collections. Form 1099 informational returns were not presented for examination for legal services, computer maintenance, and Utility lab testing services where payments exceeded \$600.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

APPROPRIATIONS

The Indiana Department of Local Government Finance denied the Town's budget for 2006 due to lack of complete information. On April 5, 2006, the Town Council approved additional appropriations for the year; however, this information was never presented to the Indiana Department of Local Government Finance for approval. Therefore, the following funds' expenditures were in excess of budgeted appropriations:

<u>Fund</u>	<u>Excess Amount Expended</u>
General	\$ 136,678
Motor Vehicle Highway	70,137
Local Road and Street	1,005
Park and Recreation	40,421
Cumulative Capital Development	177
Economic Development Income Tax	24,392

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

A similar comment appeared in prior reports.

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

ERRORS ON CLAIMS

The following deficiency was noted on claims during the period examined:

- (1) Claims or invoices were not accompanied by evidence in support of the receipt of goods or services.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services."

"(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

A similar comment appeared in prior reports.

RECEIPT ISSUANCE

In numerous instances receipts were not issued.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

Indiana Code 5-13-6-1(d) states: "A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

A similar comment appeared in prior reports.

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CERTIFIED REPORT NOT FILED

The Town did not file a certified report of compensation of officers and employees (Form 100-R or its equivalent) with the State Board of Accounts for 2006.

Indiana Code 5-11-13-1 states in part: "Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

UTILITY COLLECTION BANK ACCOUNT RECONCILIATIONS

A Town bank account was created solely for deposit of Utility bill collections. All collections of the Utility bills are to be deposited in this bank account either by the bank, which collects the Utility bills as an agent for the Town, or by the Clerk-Treasurer, or someone he so designates to perform the duty. Monthly the collections were withdrawn by the Clerk-Treasurer and deposited into the bank accounts of the Water and Wastewater Utilities based on payment information maintained by the Clerk-Treasurer or his designee. The bank account balance was not reconciled during 2006.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

A similar comment appeared in prior reports.

CAPITAL ASSET RECORDS

Sufficient detailed records of capital assets were not maintained by the Town or its Utilities. Additions and disposals were not being recorded nor was an annual inventory taken.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded in the Capital Assets Ledger. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

HYDRANT RENTAL RECEIVABLE (PAYABLE)

The Town of Holland owes the Water Utility hydrant rental \$16,853 for the year 2000. In addition, pursuant to Rate Ordinance 2-98 adopted by the Town Council on July 8, 1998, the fire protection fee is based on the number of fire hydrants located within the jurisdiction of the Town. An inventory of fire hydrants taken in 2000, supported by a location map, reflects five additional hydrants were located within jurisdiction of the Town prior to January 1, 2001. These five hydrants were not included in the calculation for hydrant rental charges to the Town for the years 2001 through 2006 resulting in \$4,013 per year not paid by the Town for hydrant rental. Total hydrant rental owed by the Town as of December 31, 2006, was \$40,931.

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

The inventory of fire hydrants also reflected at least one fire hydrant located in the private sector. Pursuant to Rate Ordinance 2-98, the annual fire protection fee for private hydrant rental is \$803. No documentation was presented for examination that reflected that the private hydrant rental was billed or collected.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

CUSTOMER DEPOSIT REGISTER

The detailed customer deposit register does not reconcile with the customer deposit amount recorded on the simplified cash journal.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

ACCOUNTS RECEIVABLE CONTROL

The Accounts Receivable Trial Balance did not agree with the Aged Accounts Receivable Register, Customer Delinquent Accounts Reports and did not reconcile with Customer Billings Report, through December 31, 2006. During the examination period, no accounts receivable control was maintained.

When Utility records are kept on a cash basis or single-entry basis, a separate control account should be carried on the General Ledger, General Form 315, in front of the Consumer's Ledger. This account will be debited with the total monthly billings to all customers for Utility services including penalty and sales tax. This account is credited with the total accounts receivable collections, penalties and sales tax shown in the Register of Daily Cash Receipts – Consumers.

Under normal conditions, the individual active accounts of customers should at all times show debit balances and, at the end of each month, the individual active accounts should be footed and the total obtained should be compared to the balance of the Account Receivable Control. Any differences should be investigated. If any adjustments are necessary to reconcile the individual active account detail to the control, proper explanation should support the adjustment and be recorded in the records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 4)

A similar comment appeared in prior reports.

PENALTIES, INTEREST AND OTHER CHARGES

Penalties and interest totaling \$96.86 were paid to the Indiana Department of Revenue for late remittance of sales tax and \$41.76 for late payment of state and local payroll withholding taxes.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

The Clerk-Treasurer was asked to reimburse the Water Utility for these items. (See Summary, page 16)

A similar comment appeared in prior reports.

BOND/LOAN ORDINANCE

The Wastewater Utility passed Ordinance 6-1997 concerning the issuance and sale of bonds through the United States Department of Agriculture which requires monthly transfers into a bond and interest fund and a debt service reserve fund to ensure that the Utility has sufficient funds to make their loan payments. However, the Wastewater Utility did not make sufficient transfers into the debt service reserve fund.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

DELINQUENT WASTEWATER ACCOUNTS

Delinquent wastewater fees and penalties had not been recorded with the County Recorder nor were they certified to the County Auditor which would result in a lien against the property.

Indiana Code 36-9-23-33 states in part:

"(b) Except as provided in subsection (l), the officer charged with the collection of fees and penalties assessed under this chapter shall enforce their payment. As often as the officer determines is necessary in a calendar year, the officer shall prepare either of the following:

- (1) a list of the delinquent fees and penalties that are enforceable under this section, which must include the following:
  - (a) the name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent;
  - (b) a description of the premises, as shown by the records of the county auditor; and
  - (c) the amount of the delinquent fees, together with the penalty; or
- (2) an individual instrument for each lot or parcel of real property on which the fees are delinquent."

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

"(c) The officer shall record a copy of each list or each individual instrument with the county recorder . . ."

"(e) Using the lists and instruments prepared under subsection (b) and recorded under subsection (c), the officer shall, not later than ten (10) days after the list or each individual instrument is recorded under subsection (c), certify to the county auditor a list of the liens that remain unpaid for collection in the next May. . . ."

A similar comment appeared in prior reports.

PAYROLL

During the examination of the 2006 payroll records, the following exceptions were noted:

- (1) The Clerk-Treasurer was paid in full by August 5, 2006.
- (2) Salaries of the Park Board, Plan Commission, and seasonal park employees were included in the salary ordinance adopted by the Town Council; however, the compensation was not paid through the payroll system and was not reported in accordance with state and federal requirements.
- (3) Council Members and a Town employee were compensated for serving on the Park Board or the Plan Commission. These officials/employees received compensation from more than one fund; however, compensation from all sources was not reported.
- (4) One employee received monetary compensation for a portion of the hours worked and health insurance coverage for the remainder of hours worked. The wage rate was included in the salary and wage ordinance adopted by the legislative body. Documentation of the number of hours the employee worked and his rate of pay revealed that only the hours for which monetary compensation was to be issued was taken through the payroll system. Compensation the employee received, in the form of health insurance coverage, was not made in a manner that would facilitate compliance with state and federal reporting requirements. The number of hours worked times the approved rate of pay is gross wages. Gross wages less withholdings for such benefits as insurance, etc., is the net pay the employee should have received. The gross wage is used in complying with state and federal reporting requirements.
- (5) Employee time, attendance or service records presented for examination did not reflect what hours were worked for all employees.
- (6) Employees that were paid from different departments or funds did not have documentation of which hours were worked each day to support the amount paid by each department or fund.
- (7) The Town paid the entire cost of health insurance provided to employees in 2006.
- (8) One employee's W-2 wages were understated for 2006.

TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Indiana Code 5-7-3-1 states: "(a) Public officers may not draw or receive salaries in advance."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Indiana Code 5-11-9-4(b) states in part: ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Indiana Code 5-10-8-2.6 states: "(c) A public employer may pay a part of the cost of group insurance . . ."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

SHELTER HOUSE RENTAL

The Clerk-Treasurer rented the shelter house during 2006 and was not assessed the rental fee of \$20 established by the Park Board.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

The Clerk-Treasurer was asked to reimburse the Town (Park Fund) for these charges. (See Summary, page 16)

TOWN OF HOLLAND  
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2007, with Raymond O. Schuetter, Clerk-Treasurer. The official concurred with our findings.

TOWN OF HOLLAND  
SUMMARY

	Charges	Credits	Balance Due
Raymond O. Schuetter, Clerk-Treasurer:			
Penalties, Interest and Other Charges, pages 11 and 12	\$ 138.62	\$	\$
Shelter House Rental, page 14	20.00		
Payment made by Raymond O. Schuetter on September 6, 2007, Receipts 1037 and 1038		158.62	-
Totals	\$ 158.62	\$ 158.62	\$ -