

Village of Green Camp

Marion County, Ohio

Regular Audit

For the Years Ended December 31, 2005 and 2004

BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687

Piketon, Ohio 45661

Telephone (740) 289-4131

Fax (740) 289-3639

www.bhscpas.com



**Auditor of State
Betty Montgomery**

Village Council
Village of Green Camp
P.O. Box 43
Green Camp, Ohio 43322

We have reviewed the *Independent Auditor's Report* of the Village of Green Camp, Marion County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2004 through December 31, 2005. 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 Green Camp is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

December 18, 2006

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**VILLAGE OF GREEN CAMP
MARION COUNTY**

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BALESTRA, HARR & SCHERER, CPAs, INC.
CERTIFIED PUBLIC ACCOUNTANTS
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Piketon, Ohio 45661

Telephone (740) 289-4131
Fax (740) 289-3639
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Independent Auditor's Report

Village Council
Village of Green Camp
Marion County
P.O. Box 43
Green Camp, Ohio 43322

We have audited the accompanying financial statements of the Village of Green Camp, Marion County, (the Village) as of and for the years ended December 31, 2005 and 2004. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

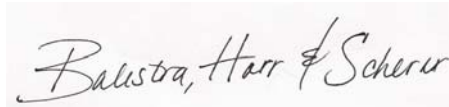
Revisions to GAAP require the Village to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards require us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their financial statement amounts, 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 paragraph, the financial statements referred to above for the years ended December 31, 2005 and 2004 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, 2005 and 2004, or its changes in financial position or cash flows of its proprietary funds 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 and reserve for encumbrances of Village of Green Camp, Marion County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion & Analysis for the years ended December 31, 2005 and 2004. The Village has not presented Management's Discussion & 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 October 27, 2006, 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 scope of our testing to provide an opinion of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards*. And should be considered in assessing the result of our audit



Balestra, Harr & Scherer, CPAs, Inc.

October 27, 2006

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Governmental Fund Type		
	General	Special Revenue	Total (Memorandum Only)
Cash Receipts:			
Local Taxes	\$ 28,438	\$ 3,117	\$ 31,555
Intergovernmental	18,705	12,338	31,043
Fines, Forfeitures, and Penalties	756	-	756
Earnings on Investments	5,875	5	5,880
Other Revenue	2,049	911	2,960
Total Cash Receipts	55,823	16,371	72,194
Cash Disbursements:			
Current:			
Security of Persons & Property	4,862	-	4,862
Public Health Service	7,931	-	7,931
Leisure Time Activities	5,967	-	5,967
Community Environment	109	-	109
Basic Utility Services	-	-	-
Transportation	2,626	20,058	22,684
General Government	57,077	-	57,077
Capital Outlay	-	19,905	19,905
Debt Service:			
Redemption of Principal	-	5,000	5,000
Total Cash Disbursements	78,572	44,963	123,535
Total Cash Receipts Over/(Under) Cash Disbursements	(22,749)	(28,334)	(51,083)
Other Financing Receipts and (Disbursements):			
Proceeds from Sale of Public Debt:			
Other Debt Proceeds	-	19,905	19,905
Excess of Cash Receipts Over/(Under) Cash Disbursements	(24,049)	(7,129)	(31,178)
Fund Cash Balances, January 1	30,761	22,306	53,067
Fund Cash Balances, December 31	\$ 6,712	\$ 15,177	\$ 21,889
Reserve for Encumbrances, December 31	\$ 1,576	\$ 71	\$ 1,647

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

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 10,832
Total Operating Cash Receipts	10,832
Operating Cash Disbursements:	
Contractual Services	5,412
Total Operating Cash Disbursements	5,412
Operating Income/(Loss)	5,420
Non-Operating Receipts:	
Other Debt Proceeds	433,726
Total Non-Operating Receipts	433,726
Non-Operating Disbursements:	
Capital Outlay	465,225
Total Non-Operating Disbursements	465,225
Excess of Receipts Over/(Under) Disbursements	(26,079)
Net Assets, January 1	287,566
Net Assets, December 31	\$ 261,487
Reserve for Encumbrances, December 31	-

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

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Type</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
Cash Receipts:			
Local Taxes	\$ 27,456	\$ 3,231	\$ 30,687
Intergovernmental	20,000	10,678	30,678
Fines, Forfeitures, and Penalties	826	-	826
Earnings on Investments	451	205	656
Other Revenue	2,388	-	2,388
Total Cash Receipts	<u>51,121</u>	<u>14,114</u>	<u>65,235</u>
Cash Disbursements:			
Current:			
Security of Persons & Property	9,192	-	9,192
Public Health Service	10,110	-	10,110
Leisure Time Activities	4,895	-	4,895
Transportation	3,716	14,235	17,951
General Government	34,066	-	34,066
Total Cash Disbursements	<u>61,979</u>	<u>14,235</u>	<u>76,214</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(10,858)</u>	<u>(121)</u>	<u>(10,979)</u>
Excess of Receipts Over/(Under) Cash Disbursements	(11,054)	(121)	(11,175)
Fund Cash Balances, January 1	<u>41,815</u>	<u>22,427</u>	<u>64,242</u>
Fund Cash Balances, December 31	<u>\$ 30,761</u>	<u>22,306</u>	<u>\$ 53,067</u>
Reserve for Encumbrances, December 31	<u>\$ 16,968</u>	<u>\$ 6,133</u>	<u>\$ 23,101</u>

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

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 48,403
Total Operating Cash Receipts	48,403
Operating Cash Disbursements:	
Contractual Services	14,861
Capital Outlay	330,299
Total Operating Cash Disbursements	345,160
Operating Income/(Loss)	(296,757)
Non-Operating Receipts:	
Intergovernmental	74,940
Other Debt Proceeds	643,199
Total Non-Operating Receipts	718,139
Non-Operating Disbursements:	
Redemption of Principal	236,827
Total Non-Operating Disbursements	236,827
Excess of Receipts Over/(Under) Disbursements	184,555
Net Assets, January 1	103,010
Net Assets, December 31	\$ 287,565
Reserve for Encumbrances, December 31	\$ 10,389

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

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Green Camp, Marion County, Ohio, (the Village) is a body politic and corporate 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 park operations. The Green Camp Township Volunteer Fire Department provides fire protection services for the Village.

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 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 prescribed or permitted by the Auditor of State.

C. Cash and Investments

The Village maintains interest-bearing checking accounts.

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 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 of 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 receipts gasoline tax and motor vehicle license tax money to construct, maintain and repair Village streets.

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

4. 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:

Sewer Operating Fund – This fund receives charges for services from residents to cover the cost of providing this utility.

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 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. 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 also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2005 and 2004 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

G. 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.

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2005</u>	<u>2004</u>
Demand deposits	\$273,376	\$330,632
Certificate of Deposit	10,000	10,000
Total Deposits	<u>\$283,376</u>	<u>\$340,632</u>

Deposits: The Village's deposits are insured by the Federal Deposit Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$48,565	\$55,823	\$7,258
Special Revenue	30,671	36,276	5,605
Enterprise	600,751	444,558	(156,193)
Total	<u>\$679,987</u>	<u>\$536,657</u>	<u>(\$143,330)</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$113,195	\$80,148	\$33,047
Special Revenue	45,506	45,034	472
Enterprise	636,694	470,637	166,057
Total	<u>\$795,395</u>	<u>\$595,819</u>	<u>\$199,576</u>

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$51,315	\$51,121	(\$194)
Special Revenue	10,486	14,114	3,628
Enterprise	760,139	766,542	6,403
Total	<u>\$821,940</u>	<u>\$831,777</u>	<u>\$9,837</u>

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$107,031	\$78,947	\$28,084
Special Revenue	36,337	20,368	15,969
Enterprise	631,603	592,376	39,227
Total	\$774,971	\$691,691	\$83,280

4. PROPERTY TAX

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

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. RETIREMENT SYSTEMS

The Village's full-time employees belong to the public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides 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 2005 and 2004, members of PERS contributed 8.5% of gross wages, The Village contributed an amount equal to 13.55% of participants' gross wages. The Village has paid all contributions required through December 31, 2005.

6. RISK MANAGEMENT

The Village belongs to the Ohio Government Risk Management Plan (the "Plan") an unincorporated nonprofit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

6. RISK MANAGEMENT (Continued)

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses, Therefore, the individual member are only responsible for their self-retention (deductible) amount which vary from member to member.

7. Debt

Debt outstanding at December 31, 2005 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 1,050,367	0.0%
Police Cruiser Note	\$14,905	3.04%
Total	\$1,065,272	

The Ohio Water Development authority (OWDA) loan relates to a wastewater treatment collection system project. The OWDA has approved a \$1,305,249 loan to the Village for this project. As of December 31, 2005 the Village has received \$1,050,368 of the approved loan amount. Loan payments will begin July 1, 2007, and be paid in semi-annual installments over 20 years.

The bank loan issued was to finance the purchase of a police cruiser to be used by the Village.

Amortization of the above debt, including interest payments of \$2,056, is scheduled as follows:

Year ending December 31:	Police Cruiser Note
2007	\$5,654
2008	5,653
2009	5,654
Total	\$16,961

BALESTRA, HARR & SCHERER, CPAs, INC.
528 South West Street, P.O. Box 687
Piketon, Ohio 45661

Telephone (740) 289-4131
Fax (740) 289-3639
www.bhscpas.com

Member American Institute of Certified Public Accountants

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

Members of Council
Village of Green Camp
P. O. Box 43
Green Camp, Ohio 43163

We have audited the financial statements of the Village of Green Camp, Marion County, Ohio (the Village), as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated October 27, 2006, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

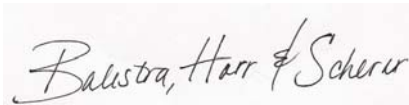
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2005-001 and 2005-002.

Members of Council
Village of Green Camp
Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Governmental Auditing Standards*
Page 2

We noted certain matters that have been reported to the management of the Village in a separate letter dated October 27, 2006.

This report is intended for the information and use of the Mayor, management, and the Village Council, and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.
October 27, 2006

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2005 AND 2004**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2005-001

Noncompliance Citation

Ohio Revised Code § 5705.41 (D) States in part that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that reserves the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collections the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed by the Village Clerk.

During our test over the Villages non-payroll disbursements we noted several instances where the village did not approve purchase orders prior to the invoice date.

The Village Clerk should issue a purchase order or blanket certificate to certify that the amount required has been lawfully appropriated and is in the treasury or in the process of collection.

FINDING NUMBER 2005-002

Noncompliance Citation

Ohio Revised Code § 5705.39 states in part that total appropriations from each fund shall not exceed the total estimated resources.

While testing budgetary it was determined that appropriations exceeded estimated resources in the following funds in 2004: General Fund (\$13,901) and the Permissive Motor Vehicle Tax Fund (\$3,452). While testing budgetary it was determined that appropriations exceeded estimated resources in the following funds in 2005: General Fund (\$50,837) and the Street Construction, Maintenance and Repair Fund (\$1,300).

The Village clerk should monitor budgetary activity through out the year to insure that appropriations do not exceed there estimated resources for each fund.

CORRECTIVE ACTION PLAN

Finding Number:	Planned Corrective Action:	Anticipated Completion Date:	Responsible Contact Person:
2005-001	The Clerk/Treasurer and Board will more closely monitor the budget.	12/31/2006	Jerry DeWitt, Clerk/Treasurer
2005-002	The Clerk/Treasurer and Board will more closely monitor the budget.	12/31/006	Jerry DeWitt, Clerk/Treasurer

**VILLAGE OF GREEN CAMP
MARION COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 AND 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2003-01	ORC 5705.39 appropriation exceeded total estimated resources	No	Reissued as 2005-002
2003-02	ORC 5705.36 amended certificates	Yes	Fully Corrected



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

VILLAGE OF GREEN CAMP

MARION 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
DECEMBER 28, 2006**