



**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001-2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF LINDSEY  
SANDUSKY COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Lindsey  
Sandusky County  
240 South Main Street  
P.O. Box 364  
Lindsey, Ohio 43442-0364

To the Village Council:

We have audited the accompanying financial statements of the Village of Lindsey (the Village) as of and for the years ended December 31, 2001 and 2000. 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 obtain reasonable assurance about 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 that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village as of December 31, 2001 and 2000, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2002 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

March 4, 2002

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$34,449		\$34,449
Intergovernmental Receipts	55,521	\$24,936	80,457
Charges for Services		45,000	45,000
Fines, Licenses, and Permits	795	701	1,496
Earnings on Investments	1,290	3,448	4,738
Miscellaneous	5,465		5,465
	<u>97,520</u>	<u>74,085</u>	<u>171,605</u>
Total Cash Receipts			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	27,247	23,270	50,517
Public Health Services	263		263
Leisure Time Activities	4,557	1,000	5,557
Community Environment	7,596		7,596
Basic Utility Services	3,740		3,740
Transportation	38	9,915	9,953
General Government	52,821		52,821
	<u>96,262</u>	<u>34,185</u>	<u>130,447</u>
Total Cash Disbursements			
Total Receipts Over Disbursements	1,258	39,900	41,158
Fund Cash Balances, January 1	<u>19,098</u>	<u>80,106</u>	<u>99,204</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$20,356</u></u></b>	<b><u><u>\$120,006</u></u></b>	<b><u><u>\$140,362</u></u></b>

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

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$98,416
Miscellaneous	4,881
	103,297
Total Operating Cash Receipts	103,297
<b>Operating Cash Disbursements:</b>	
Personal Services	18,629
Supplies and Materials	70,192
	88,821
Total Operating Cash Disbursements	88,821
Operating Income	14,476
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	24,604
	24,604
Excess of Disbursements Over Receipts	(10,128)
Fund Cash Balance, January 1	89,926
	89,926
<b>Fund Cash Balance, December 31</b>	<b>\$79,798</b>

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



**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Governmental Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$36,314		\$36,314
Intergovernmental Receipts	53,644	\$23,473	77,117
Charges for Services		75,000	75,000
Fines, Licenses, and Permits	456		456
Earnings on Investments	4,070	2,218	6,288
Miscellaneous	762		762
	<u>95,246</u>	<u>100,691</u>	<u>195,937</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	24,995	220,196	245,191
Public Health Services	256		256
Leisure Time Activities	2,921		2,921
Community Environment	6,449		6,449
Basic Utility Services	11,699		11,699
Transportation		10,004	10,004
General Government	61,860		61,860
	<u>108,180</u>	<u>230,200</u>	<u>338,380</u>
<b>Total Cash Disbursements</b>			
Total Receipts (Under) Disbursements	<u>(12,934)</u>	<u>(129,509)</u>	<u>(142,443)</u>
<b>Other Financing (Disbursements):</b>			
Other Financing Uses	<u>(40)</u>	<u></u>	<u>(40)</u>
Excess of Cash Disbursements and Other Financing Disbursements Over Cash Receipts	(12,974)	(129,509)	(142,483)
Fund Cash Balances January 1	<u>32,072</u>	<u>209,615</u>	<u>241,687</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$19,098</b></u>	<u><b>\$80,106</b></u>	<u><b>\$99,204</b></u>

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

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$93,980
Miscellaneous	3,519
Total Operating Cash Receipts	97,499
<b>Operating Cash Disbursements:</b>	
Personal Services	18,063
Supplies and Materials	28,686
Total Operating Cash Disbursements	46,749
Operating Income	50,750
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	24,604
Excess of Receipts Over Disbursements	26,146
Fund Cash Balance, January 1	63,780
<b>Fund Cash Balance, December 31</b>	<b>\$89,926</b>

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

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Lindsey, Sandusky County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, park operations, and police services and fire protection. The Village contracts with the Sandusky County Sheriff's department to provide security of 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 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**

Investments are included in fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit and repurchase agreements are valued at cost.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Fund**

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

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

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

*Fire Fund* - This fund receives revenues from Rice and Washington Townships for providing fire services under contract.

**3. Enterprise Funds**

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

*Water Fund* - This fund receives charges for services from residents to cover the cost of providing this utility.

*Sewer 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, function or object level of control, and appropriations may not exceed estimated resources. The 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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments required by Ohio law.

A summary of 2001 and 2000 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 on 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 LINDSEY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(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 and investments at December 31 was as follows:

	2001	2000
Demand deposits	\$174,847	\$73,588
Funds on deposit with County Treasurer	41,817	38,642
Certificates of deposit	3,496	3,224
Total deposits	220,160	115,454
Repurchase agreements		73,676
Total deposits and investments	\$220,160	\$189,130

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

**Investments:** The Village's financial institution holds securities collateralizing repurchase agreements. The securities are not in the Village's name.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$89,171	\$97,520	\$8,349
Special Revenue	96,500	74,085	(22,415)
Enterprise	95,000	103,297	8,297
Total	\$280,671	\$274,902	(\$5,769)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$108,269	\$96,262	\$12,007
Special Revenue	137,963	34,185	103,778
Enterprise	184,926	113,425	71,501
Total	\$431,158	\$243,872	\$187,286

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$86,129	\$95,246	\$9,117
Special Revenue	95,500	100,691	5,191
Enterprise	86,000	97,499	11,499
Total	\$267,629	\$293,436	\$25,807

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$118,201	\$108,220	\$9,981
Special Revenue	269,508	230,200	39,308
Enterprise	149,780	71,353	78,427
Total	\$537,489	\$409,773	\$127,716

The Clerk-Treasurer did not consistently certify the availability of funds in accordance with Ohio Revised Code § 5705.41 (D) during fiscal years 2001 and 2000.

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. 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 payments, 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. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$152,897	8.97%

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

The Ohio Water Development Authority (OWDA) loan relates to a utility construction project. The loans will be repaid in semiannual installments of \$12,302, including interest, over 20 years. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates 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>
2002	\$12,302
2003	24,604
2004	24,604
2005	24,604
2006	24,604
2007 – 2011	<u>123,021</u>
Total	<u>\$233,739</u>

The OWDA loan agreement included a debt covenant which states, the Village agrees to insure the project facilities. Insurance policies issued shall be so written or endorsed as to make losses, payable to the OWDA and the Village as their respective interests may appear. Each policy shall contain a provision to the effect that the insurance company shall not cancel the same without first giving written notice thereof to the OWDA and the Village at least 10 days in advance of such cancellation.

The Village was not in compliance with the aforementioned requirement during 2001 and 2000.

**6. RETIREMENT SYSTEMS**

The Village's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is cost-sharing, multiple-employer plans. The 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 2001 and 2000, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of PERS participants' gross salaries through June 30, 2000. Commencing July 1, 2000, PERS temporarily reduced employer contributions to 8.13%. The Village has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Village is a member of the Ohio Government Risk Management Plan (the Plan). The Plan assumes the risk of loss up to the limits of the Village's policy. The Plan may assess supplemental premiums. The Plan covers the following risks:

- General liability and casualty;
- Public official's liability; and
- Vehicle.

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Lindsey  
Sandusky County  
240 South Main Street  
P.O. Box 364  
Lindsey, Ohio 43442-0364

To the Village Council:

We have audited the accompanying financial statements of the Village of Lindsey (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated March 4, 2002. 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.

**Compliance**

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 grants, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2001-30172-001, 2001-30172-002, and 2001-30172-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated March 4, 2002.

**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 our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance 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 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 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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 4, 2002.

Village of Lindsey  
Sandusky County  
Report of Independent Accountants on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

March 4, 2002

VILLAGE OF LINDSEY  
SANDUSKY COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000

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

**FINDING NUMBER 2001-30172-001**

**Noncompliance Citation**

Ohio Revised Code § 5705.41 (D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification should be null and void.

This section also provides two exceptions to the above requirement:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was appropriated and free of any previous encumbrance, the taxing authority may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than \$1,000 the fiscal officer may authorize it to be paid without the affirmation of the taxing authority, if such expenditure is otherwise valid.

Forty-two percent of the transactions tested were not certified prior to the expenditure or order being placed, and no Then and Now Certificate was issued.

To improve controls over disbursements we recommend all disbursements receive certification of the fiscal officer that the funds are or will be available.

**FINDING NUMBER 2001-30172-002**

**Noncompliance Citation - Debt Covenants**

The Village of Lindsey entered into a debt agreement with the Ohio Water Development Authority dated July 10, 1985.

Article V - Maintenance, Operation, Insurance and Condemnation, Section 5.4 states any insurance policy issued pursuant to Section 5.3 hereof shall be so written or endorsed as to make losses, if any, payable to the OWDA and the LGA (Local Government Agency) as their respective interests may appear. Each insurance policy provided for in Section 5.3 and 5.6 hereof shall contain a provision to the effect that the insurance company shall not cancel the same without first giving written notice thereof to the OWDA and the LGA at least ten (10) days in advance of such cancellation. The Village's insurance policy does not include these provisions. Noncompliance with the insurance requirements could result in OWDA purchasing insurance and charging the premium back to the Village.

We recommend the Village's insurance policy contain a provision to the effect that the insurance company shall not cancel the policy without first giving written notification to the OWDA and the Village at least ten (10) days in advance of such cancellation.

**FINDING NUMBER 2001-30172-003**

**Noncompliance Citation**

Village Council adopted Village of Lindsey, Ordinance 97-014 (December 30, 1997) which established utility rates for water and sewer services. The ordinance established water and sewer usage minimums at 2000 gallons per month at a flat rate of six dollars per month. Any additional consumption over the 2000 gallon minimum is charged an additional rate based on 100 gallon increments of twenty-two cents for water and forty-two cents for sewer for a total additional charge of sixty four cents per 100 gallons of consumption. The formula for calculating utility bills had amounts in excess of the minimum usage resulting in customers using in excess of 2,000 gallons per month being undercharged for water and sewer services from January 1998 through October, 2001. The undercharges totaled \$5,983 for fiscal year 2001 and \$5,931 for fiscal year 2000. As a result the Village has not collected all revenues due. In addition, undercharging customers could result in violation of Ohio Water Development Authority debt covenant Section 4.3 requiring the Village to charge such rates for the services of the system as shall result in pledged revenues at least adequate to provide for the payments required.

We recommend Village Council assess customers owing additional money for water and sewer service. This could be done by adding the amount due to the water and sewer bills in total or in monthly installments until the amount owed is received.

**VILLAGE OF LINDSEY  
SANDUSKY COUNTY**

**CORRECTIVE ACTION PLAN  
JANUARY 1, 2000 TO DECEMBER 31, 2001**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2001-30172-001	Clerk-Treasurer plans to work on specific areas creating noncompliance.	12/31/02	Tracy Overmyer, Clerk-Treasurer
2001-30172-002	The insurance company will be contacted to update the insurance policy to include the appropriate endorsement.	2/28/02	Tracy Overmyer, Clerk-Treasurer
2001-30172-003	The Village corrected the formula in the software during October 2001. Village Council has no plan to collect the amount of the undercharge.	10/20/01	Tracy Overmyer, Clerk-Treasurer





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF LINDSEY**

**SANDUSKY 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  
MARCH 28, 2002**