

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

*Financial Statements*  
(Audited)

For The Years Ended  
December 31, 2011 and 2010

**KEITH BRADLEY, FISCAL OFFICER**





# Dave Yost • Auditor of State

Village Council  
Village of Green Camp  
P.O. Box 43  
Green Camp, Ohio 43332

We have reviewed the *Independent Accountants' Report* of the Village of Green Camp, Marion County, prepared by Julian & Grube, Inc., for the audit period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' 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 Accountants' 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 "Dave Yost".

Dave Yost  
Auditor of State

November 26, 2012

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**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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**Julian & Grube, Inc.**  
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**Independent Accountants' Report**

Village of Green Camp  
Marion County  
P.O. Box 43  
Green Camp, Ohio 43332

To the Members of Council and Mayor:

We have audited the accompanying financial statements of the Village of Green Camp, Marion County, Ohio, as of and for the years ended December 31, 2011 and 2010, as listed in the table of contents. These financial statements are the responsibility of the Village of Green Camp'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 2.B., the Village of Green Camp 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 of Green Camp's larger (i.e. major) funds separately. While the Village of Green Camp 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 governments to reformat their statements. The Village of Green Camp 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.

Village of Green Camp  
Independent Accountants' Report  
Page Two

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village of Green Camp as of December 31, 2011 and 2010, 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 Green Camp, Marion County, Ohio as of December 31, 2011 and 2010, and its combined cash receipts and disbursements for the years then ended.

As described in Note 2, during 2011, the Village of Green Camp adopted Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions".

As described further in Note 4 during 2010, the Village changed its accounting basis from Governmental Accounting Standard No. 34 *Basic Financial Statements - Cash Basis* to the cash (regulatory) basis of accounting.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012, on our consideration of the Village of Green Camp's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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.



Julian & Grube, Inc.  
June 28, 2012

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

COMBINED STATEMENT OF FUND CASH BALANCES  
ALL FUND TYPES  
DECEMBER 31, 2011 AND 2010

<u>Cash and Cash Equivalents</u>	2011	2010
Cash and Cash Equivalents	\$ 173,259	\$ 208,352
Total Cash and Cash Equivalents	\$ 173,259	\$ 208,352
 <u>Fund Cash Balances</u>		
<u>Governmental Fund Types:</u>		
General Fund	\$ 40,335	\$ 18,966
Special Revenue Funds	28,366	42,184
Total Governmental Fund Types	68,701	61,150
 <u>Proprietary Fund Type:</u>		
Enterprise Fund	104,558	147,202
Total Proprietary Fund	104,558	147,202
Total Fund Cash Balances	\$ 173,259	\$ 208,352

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash receipts:			
Property and local taxes	\$ 38,833	\$ 2,864	\$ 41,697
Intergovernmental	41,016	12,768	53,784
State shared taxes and permits	6,145	1,138	7,283
Charges for services	1,691	-	1,691
Fines, licenses, and permits	1,700	175	1,875
Interest	890	12	902
Miscellaneous	70	-	70
Total cash receipts	<u>90,345</u>	<u>16,957</u>	<u>107,302</u>
Cash disbursements:			
Current:			
Security of persons and property	18,915	-	18,915
Public health services	8,143	-	8,143
Leisure time activities	1,890	-	1,890
Community environment	310	-	310
Basic utility services	1,085	-	1,085
Transportation	8,310	30,775	39,085
General government	30,323	-	30,323
Total cash disbursements	<u>68,976</u>	<u>30,775</u>	<u>99,751</u>
Net change in fund cash balances	21,369	(13,818)	7,551
Fund cash balances, January 1, 2011	<u>18,966</u>	<u>42,184</u>	<u>61,150</u>
Fund cash balances, December 31, 2011	<u>40,335</u>	<u>28,366</u>	<u>68,701</u>
Fund cash balances, December 31, 2011			
Restricted	-	28,261	28,261
Assigned	3,528	105	3,633
Unassigned	36,807	-	36,807
Fund cash balances, December 31, 2011	<u>\$ 40,335</u>	<u>\$ 28,366</u>	<u>\$ 68,701</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2011

	Proprietary Fund Type
	Enterprise
Operating cash receipts:	
Charges for services	\$ 87,705
Total operating cash receipts	87,705
Operating cash disbursements:	
Contractual services	48,207
Total operating cash disbursements	48,207
Operating income/(loss)	39,498
Nonoperating cash receipts/(disbursements):	
Debt service:	
Principal	(82,142)
Total nonoperating cash receipts/(disbursements)	(82,142)
Net change in fund cash balances	(42,644)
Fund cash balances, January 1, 2011	147,202
Fund cash balances, December 31, 2011	\$ 104,558

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Governmental Fund Types</u>		Total (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash receipts:			
Property and local taxes	\$ 40,855	\$ -	\$ 40,855
Intergovernmental	16,534	14,042	30,576
State shared taxes and permits	6,078	-	6,078
Charges for services	196	-	196
Fines, licenses, and permits	1,165	2,770	3,935
Interest	1,312	5	1,317
Miscellaneous	1,145	-	1,145
Total cash receipts	<u>67,285</u>	<u>16,817</u>	<u>84,102</u>
Cash disbursements:			
Current:			
Security of persons and property	15,555	-	15,555
Public health services	9,656	-	9,656
Leisure time activities	4,802	-	4,802
Community environment	425	-	425
Basic utility services	407	-	407
Transportation	3,029	19,051	22,080
General government	35,277	-	35,277
Total cash disbursements	<u>69,151</u>	<u>19,051</u>	<u>88,202</u>
Excess of cash receipts over (under) cash disbursements	(1,866)	(2,234)	(4,100)
Fund cash balances, January 1, 2010 (restated)	<u>20,832</u>	<u>44,418</u>	<u>65,250</u>
Fund cash balances, December 31, 2010	<u>\$ 18,966</u>	<u>\$ 42,184</u>	<u>\$ 61,150</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND  
CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Proprietary Fund Type
	Enterprise
Operating cash receipts:	
Charges for services	\$ 97,183
Total operating cash receipts	97,183
Operating cash disbursements:	
Contractual services	56,943
Total operating cash disbursements	56,943
Operating income/(loss)	40,240
Nonoperating cash receipts/(disbursements):	
Debt service:	
Principal	(82,143)
Total nonoperating cash receipts/(disbursements)	(82,143)
Excess receipts over/(under) disbursements	(41,903)
Fund cash balances, January 1, 2010	189,105
Fund cash balances, December 31, 2010	\$ 147,202

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

**NOTE 1 - DESCRIPTION OF THE ENTITY**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Green Camp, Marion County, (the "Village"), as a body corporate and politic. A publicly elected six-member Council governs the Village. The Village provides general government services, sewer utility and maintenance of Village roads and bridges. The Green Camp Volunteer Fire Department provides fire protection services to the Village.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The most significant of the Village's accounting policies are described below.

**A. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the Village are maintained on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The following fund types are used by the Village:

General Fund

The general fund is used to account for all activities of the Village not required to be included in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources that are legally 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.

Enterprise Fund

This fund accounts 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 enterprise fund:

*Sewer Fund* - This fund receives charges for services from residents to cover the costs of providing the citizens of the Village with sewer services.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**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. BUDGETARY PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds are legally required to be budgeted and appropriated. The primary level of budgetary control is at the object level within each department within each fund. Any budgetary modifications at this level may only be made by resolution of the Village's Council.

*Tax Budget:*

A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The expressed purpose of the tax budget is to reflect the need for existing (or increased) tax rates.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

*Estimated Resources:*

The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews receipt estimates. The County Budget Commission certifies its actions to the Village by September 1. As part of this certification, the Village receives the official certificate of estimated resources, which states the projected receipts of each fund. On or about January 1, the certificate is amended to include unencumbered fund balances at December 31 of the preceding year. Further amendments may be made during the year if the Village determines that receipts collected will be greater than or less than the prior estimates and the Budget Commission finds the revised estimates to be reasonable. Prior to December 31, the Village must revise its budget so that the total contemplated expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure.

*Appropriations:*

A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriations measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

*Encumbrances:*

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

**D. FUND BALANCE**

For December 31, 2011, the Village implemented Governmental Accounting Standards Board (GASB) No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" which had no effect on fund balances. Under GASB No. 54, fund balances are divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

1. **Nonspendable**

The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. **Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws of regulations of other governments; or is imposed by law through constitutional provisions.

3. **Committed**

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. **Assigned**

Assigned fund balances are intended for specific purposes, but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

5. **Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**E. CASH AND CASH EQUIVALENTS**

For reporting purposes, the Village considers "Cash and Cash Equivalents" to be cash on hand, demand deposits, and all investments held by the Village with a maturity date less than or equal to three months from the date of purchase. Interest income earned and received by the Village totaled \$902 and \$1,317 for the years ended December 31, 2011 and 2010, respectively.

**F. PROPERTY, PLANT AND EQUIPMENT**

Capital assets are not capitalized in any of the Village's funds. Instead, capital acquisition and construction costs are reflected as expenditures in the fund in the year expended. The costs of normal maintenance and repairs are also expended, along with improvements. Depreciation is not recorded.

**G. INTERGOVERNMENTAL REVENUES**

Intergovernmental revenues, such as entitlements and grants awarded on a non-reimbursable basis are recorded when received in accordance with the Village's cash basis method of accounting.

**H. UNPAID VACATION AND SICK LEAVE**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village. No Village employee was paid for vacation or sick leave in 2011 and 2010.

**I. INTERFUND TRANSACTIONS**

During the course of normal operations, the Village may have transactions between funds. The most significant include transfers of resources from one fund to another fund. The resources transferred are to be expended for operations by the necessary fund and are recorded as operating transfers. Advances are temporary loans to other funds which will ultimately be repaid. The Village did not have transfers or advances between funds in 2011 and 2010.

**J. TOTAL COLUMNS ON FINANCIAL STATEMENTS**

Total columns on the financial statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Interfund-type eliminations have not been made in the aggregation of this data.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

**NOTE 3 - EQUITY IN POOLED CASH AND CASH EQUIVALENTS**

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:

	<u>2011</u>	<u>2010</u>
Deposits: Demand deposits	\$ 143,204	\$ 178,313
Certificate of Deposits	<u>30,055</u>	<u>30,039</u>
Total Cash and Cash Equivalents	<u>\$ 173,259</u>	<u>\$ 208,352</u>

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

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

*i.* Compliance

- A. The Village did not properly complete clerk certificates for purchase orders for the years ended December 31, 2011 and 2010 in noncompliance with Ohio Revised Code Section 5705.41(D).
- B. The Village did not approve permanent appropriations for the years ended December 31, 2011 and 2010 in noncompliance with Ohio Revised Code Section 5705.38.
- C. The Village had expenditures in excess of appropriations for the years ended December 31, 2011 and 2010 in noncompliance with Ohio Revised Code Sections 5705.41(B) and 5705.40.
- D. The Village did not properly certify unencumbered fund balances in noncompliance with Ohio Revised Code Section 5705.36 at January 1, 2011 for the year ended December 31, 2010; however, they did certify resources for 2011. In addition, the Village did not certify its available funds to the County at January 1, 2010 for the year ended December 31 2009, nor did they certify any resources for 2010.
- E. The Village financial statements required audit adjustments for the years ended December 31, 2011 and 2010. This is in noncompliance of Ohio Revised Code Section 5705.10 that states, in part, all revenue derived for a source other than the general property tax and which the law prescribes shall be used for a particular purpose to be paid into a special fund for such purpose.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

- ii. The Village changed its accounting basis from GASB - cash basis to the cash (regulatory) basis of accounting. It had the following effect on fund balances at January 1, 2010:

	<u>General</u>	<u>Street Construction, Maintenance &amp; Repair</u>	<u>Other Governmental</u>	<u>Special Revenue</u>
December 31, 2010	\$ 20,832	\$ 38,986	\$ 5,432	\$ -
Reclass	<u>-</u>	<u>(38,986)</u>	<u>(5,432)</u>	<u>44,418</u>
January 1, 2011	<u>\$ 20,832</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,418</u>

**NOTE 5 - BUDGETARY ACTIVITY**

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

2011 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 102,590	\$ 90,345	\$ (12,245)
Special Revenue	14,042	16,957	2,915
Enterprise	206,085	87,705	(118,380)
Total	<u>\$ 322,717</u>	<u>\$ 195,007</u>	<u>\$ (127,710)</u>

  

2011 Budgeted vs. Actual Disbursements			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Disbursements</u>	<u>Variance</u>
General	\$ 3,528	\$ 72,504	\$ (68,976)
Special Revenue	105	30,880	(30,775)
Enterprise	-	130,349	(130,349)
Total	<u>\$ 3,633</u>	<u>\$ 233,733</u>	<u>\$ (230,100)</u>

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

**NOTE 5 - BUDGETARY ACTIVITY - (Continued)**

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

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ -	\$ 67,285	\$ 67,285
Special Revenue	-	16,817	16,817
Enterprise	-	97,183	97,183
Total	\$ -	\$ 181,285	\$ 181,285
2010 Budgeted vs. Actual Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 3,528	\$ 72,679	\$ (69,151)
Special Revenue	105	19,156	(19,051)
Enterprise	-	139,086	(139,086)
Total	\$ 3,633	\$ 230,921	\$ (227,288)

**NOTE 6 - 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.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

**NOTE 7 - DEBT**

At December 31, 2011 and December 31, 2010, debt obligations consisted of the following issuances:

<u>Description</u>	<u>Balance 12/31/11</u>	<u>Balance 12/31/10</u>
1998 Ohio Water Development Authority (OWDA) Sewer Plant Construction Loan, due in semiannual installments of \$30,946 through 2026 at a rate of 0%.	\$ 897,432	\$ 959,324
1998 Ohio Public Works Commission (OPWC), due in semiannual installments of \$10,125 through 2026 at a rate of 0%.	<u>303,745</u>	<u>323,995</u>
Total debt obligations	<u>\$ 1,201,177</u>	<u>\$ 1,283,319</u>

Transactions for the years ended December 31, 2011 and December 31, 2010 are summarized as follows:

<u>Description 2011</u>	<u>Balance at 12/31/2010</u>	<u>Proceeds</u>	<u>Retirements</u>	<u>Balance at 12/31/2011</u>
Loan - OWDA	\$ 959,324	\$ -	\$ (61,892)	\$ 897,432
Loan - OPWC	<u>323,995</u>	<u>-</u>	<u>(20,250)</u>	<u>303,745</u>
Total	<u>\$ 1,283,319</u>	<u>\$ -</u>	<u>\$ (82,142)</u>	<u>\$ 1,201,177</u>

<u>Description 2010</u>	<u>Balance at 12/31/2009</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance at 12/31/2010</u>
Loan - OWDA	\$ 1,021,217	\$ -	\$ (61,893)	\$ 959,324
Loan - OPWC	<u>344,245</u>	<u>-</u>	<u>(20,250)</u>	<u>323,995</u>
Total	<u>\$ 1,365,462</u>	<u>\$ -</u>	<u>\$ (82,143)</u>	<u>\$ 1,283,319</u>

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

**NOTE 7 - DEBT - (Continued)**

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

Year Ending December 31,	Loan - OWDA Principal	Loan - OPWC Principal	Total Principal
2012	\$ 30,946	\$ 20,250	\$ 51,196
2013	61,892	20,250	82,142
2014	61,892	20,250	82,142
2015	61,892	20,250	82,142
2016	61,892	20,250	82,142
2017 - 2021	309,460	101,250	410,710
2022 - 2026	309,458	101,245	410,703
Total	<u>\$ 897,432</u>	<u>\$ 303,745</u>	<u>\$ 1,201,177</u>

**NOTE 8 - RETIREMENT SYSTEM**

The Village's salaried employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 the years ended December 31, 2011 and 2010, OPERS members contributed 10% of their gross salaries. The Village contributed an amount equal to 14% of participants' gross salaries for 2011 and 2010, respectively. At December 31, 2011, all amounts for the years ended 2011 and 2010 have been paid.

**NOTE 9 - RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and,
- Errors and Omissions.

**NOTE 10 - CONTINGENT LIABILITY**

LITIGATION

The Village is not currently involved in litigation.



## **Julian & Grube, Inc.**

*Serving Ohio Local Governments*

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### **Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards***

Village of Green Camp  
P.O. Box 43  
Green Camp, Ohio 43332

To the Members of Council and Mayor:

We have audited the financial statements of the Village of Green Camp, Marion County, Ohio, as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 28, 2012, wherein we noted the Village of Green Camp 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. The Village of Green Camp adopted Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" for the year ended December 31, 2011 and the Village changed its accounting basis from Governmental Accounting Standard No. 34 *Basic Financial Statements* - cash basis to the cash (regulatory) basis of accounting. 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 of Green Camp's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Village of Green Camp's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village of Green Camp's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings and responses we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

Members of Council and Mayor  
Village of Green Camp

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Village of Green Camp's financial statements will not be prevented, or detected and timely corrected. We consider findings 2011-VOGC-001, 2011-VOGC-002 and 2011-VOGC-008 described in the accompanying schedule of findings and responses to be material weaknesses.

#### Compliance and Other Matters

As part of reasonably assuring whether the Village of Green Camp'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 six instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings and responses as items 2011-VOGC-001 and 2011-VOGC-003 through 2011-VOGC-007.

We also noted certain matters not requiring inclusion in this report that we reported to the Village of Green Camp's management in a separate letter dated June 28, 2012.

The Village of Green Camp's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the Village of Green Camp's responses and, accordingly, we express no opinion on them.

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



Julian & Grube, Inc.  
June 28, 2012

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

<b>1. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>	
Finding Number	2011-VOGC-001

Noncompliance/Material Weakness - Financial Reporting/Receipt Posting

Ohio Revised Code Section 5705.10 states, in part, all revenue derived for a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose.

In addition, the Village is required to provide financial statements free from material misstatements.

The Village financial statements required the following audit adjustments:

2011:

- i.* The General Fund was understated by \$195 for unposted interest.
- ii.* The General Fund was overstated by \$591 and the Street Construction, Maintenance and Repair Fund and State Highway Fund was understated by \$547 and \$44, respectively for the misposting of license tax.
- iii.* The State Highway Fund was overstated by \$2,673 and the Street Construction, Maintenance and Repair Fund was understated by \$2,673 due to misposting of gas tax receipts. The State Highway Fund was also overstated by \$1,171 for double posting of gas tax receipts.
- iv.* The General Fund was overstated and the Sewer Fund was understated by \$11,697 due to mispostings of utility receipts.

2010:

- i.* The General Fund was understated by \$414 for unposted interest.
- ii.* The General Fund was overstated and the Street Construction, Maintenance and Repair and State Highway Funds were understated by \$2,770, \$2,562 and \$208, respectively for the misposting of a license tax receipt.
- iii.* The General Fund was overstated by \$16,571 due to the recording of real estate tax receipts twice.
- iv.* The General Fund was overstated and the Sewer Fund was understated by \$23,347 for the misposting of a sewer receipt.
- v.* The Sewer Operating Fund was understated by \$905 for misposting of sewer receipt.

All adjustments have been recorded to the Village's books.

We recommend the Village consult local government services, the Village handbook and the Ohio Municipal League and consider obtaining an overall review of the financial statements and notes prior to submitting to the auditor as an additional internal control to help ensure accurate financial statements throughout the year and at year end. This will help ensure accurate financial reporting for the Village Council to aid in planning.

Client Response: The Village hired a new Fiscal Officer who will seek guidance from UAN and consult the Village Handbook for additional guidance.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

<b>1. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - (Continued)</b>	
Finding Number	2011-VOGC-002

Material Weakness - Bank Reconciliation

The Village is required to have monthly bank reconciliations that reconcile Village bank accounts to a combined total of the Village's fund balances with no unidentified amounts.

While the Village did maintain bank reconciliations, we noted:

- At December 31, 2011, there was \$424 in the bank not recorded in the books that was unidentifiable.
- At December 31, 2010, there was \$161 in the bank not recorded in the books that was unidentifiable.

Without reconciliations that account for all activity identified, the Village might mispost transactions and/or misrepresent actual cash balances to the Village Council for use with their budgeting decisions.

We recommend the Village Fiscal Officer reconcile to a zero unidentified amount on a monthly basis and that such reconciliation be presented to the Village Council for approval.

Client Response: The current Fiscal Officer will reconcile to a zero unidentified amount in the future.

Finding Number	2011-VOGC-003
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Ohio Revised Code Section 5705.38 requires the annual appropriation measure to be passed on or about the first day of each fiscal year. Temporary appropriations may be adopted until April 1 if the taxing authority wishes to postpone the passage of the annual appropriation measure until the county budget commission sends out the amended certificate based on year end balances. In addition, the Village appropriation measure is the foundation of the Village's anticipated activities for any given year.

The Village could not provide evidence of any Council approved or certified permanent appropriations for 2011 and 2010.

While the Village did not spend more monies that actually available, the lack of evidence of appropriations may hinder its ability to effectively budget and monitor disbursements related to the budget.

We recommend that Council adopt procedures for approving the appropriation measures and include these procedures in an accounting policies and procedures manual. We recommend that the Fiscal Officer develop a tickler file including all significant due dates of the budgeting process. The temporary or permanent appropriation measures should be passed prior to incurring expenditures.

Client Response: The Village has had turnover in the Fiscal Officer and Council positions. We are actively seeking to resolve this.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

<b>1. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - (Continued)</b>	
Finding Number	2011-VOGC-004

Ohio Revised Code Section 5705.40 outlines the requirements for amending and supplementing appropriations. This section requires that any amendments to an appropriation measure be made by Council resolution and comply with the same provisions of the law as used in making the original appropriations.

Disbursements exceeded appropriations in all funds during 2011 and 2010 due to the Village not timely or properly approving permanent appropriations.

By not timely and properly modifying the Village’s appropriations, the Village is not adequately monitoring appropriations versus disbursements. With disbursements exceeding appropriations, overspending may occur which may result in a negative fund balance.

We recommend that the Village comply with Ohio Revised Code and Auditor of State Bulletin 97-010 by monitoring disbursements so they do not exceed lawful appropriations. This may be achieved by monitoring the budget more closely on a continual basis and making appropriation amendments as necessary.

Client Response: The Village has had turnover in the Fiscal Officer and Council positions. We are actively seeking to resolve this.

Finding Number	2011-VOGC-005
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Ohio Revised Code Section 5705.41(B) requires that no subdivision is to expend money unless it has been appropriated.

The Village had disbursements exceeding appropriations in all funds during the years ended December 31, 2011 and 2010 due to not passing an appropriation measures.

With disbursements exceeding appropriations, the Village is expending monies that have not been appropriated and approved by the Village Council. This may result in unnecessary purchases or overspending which may lead to a fund deficit.

We recommend that the Village comply with the Ohio Revised Code and the Auditor of State Bulletin 97-010 by monitoring disbursements so they do not exceed lawful appropriations and amending the budget prior to year end. This may be achieved by monitoring the budget more closely on a continual basis.

Client Response: The Village has had turnover in the Fiscal Officer and Council positions. We are actively seeking to resolve this.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

<b>1. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - (Continued)</b>	
Finding Number	2011-VOGC-006

Ohio Revised Code Section 5705.41(D) requires that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

The Village did not certify disbursements for the years ended December 31, 2011 and 2010.

Without certification, the Village may expend more funds than available in the Treasury, in the process of collection or the funds appropriated. It may also result in unnecessary purchases.

We recommend that all orders or contracts involving the expenditure of money be timely certified to ensure all monies expended are lawfully appropriated and available in the treasury or in the process of collection. A policy and procedure statement adopted by the Council and distributed at least annually may be beneficial. The Village should consider using “Then” and “Now” certificates where applicable.

*Client Response:* The Village has had turnover in the Fiscal Officer and Council positions. We are actively seeking to resolve this. In addition, the Mayor is taking a more active role in the financials of the Village.

Finding Number	2011-VOGC-007
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Ohio Revised Code Section 5705.36, in part, requires Fiscal Officers to certify to the county auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year.

The Village did not certify its available funds to the County at January 1, 2010 for the year ended December 31, 2009, nor did they certify any resources for 2010.

The Village did not properly certify unencumbered fund balances at January 1, 2011 for the year ended December 31, 2010; however, they did certify resources for 2011.

The Village is not properly certifying its audited balances to the appropriate authorities as required by law.

We recommend that the Village consult the Ohio Compliance Supplement, the Village Officer’s manual and its auditors to ensure that Village fund balances agree to audited reports. This will enable the county auditor to perform the proper certification with accurate information. This will in turn allow the Village to properly appropriate funds within its available resources.

*Client Response:* The Village has had turnover in the Fiscal Officer and Council positions. We are actively seeking to resolve this.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

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

<b>1. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - (Continued)</b>	
Finding Number	2011-VOGC-008

Material Weakness - Budgetary Monitoring Controls

Entities require strong controls over the budgetary Ohio Revised Code compliance requirements. These internal controls should provide monitoring over compliance with applicable Ohio Revised Code Sections.

The Village lacks monitoring controls over completing the necessary paperwork annually to be in compliance with the applicable Ohio Revised Code compliance sections.

Lack of such internal controls facilitates the Village's noncompliance with certain rules and regulations and could facilitate over spending of available monies.

We recommend the Village consider implementing a 'due date' system that denotes significant budgetary filing requirements and their respective due dates. We further recommend the Village Council designate a council member to oversee the implementation and compliance with this system. This will help ensure all required documents are properly approved and submitted as required in a timely basis.

Client Response: The Village has had turnover in personnel. The Village will try to implement these internal controls for 2012.

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

**STATUS OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

<b><u>Finding Number</u></b>	<b><u>Finding Summary</u></b>	<b><u>Fully Corrected?</u></b>	<b><u>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</u></b>
2009-VOGC-001	<u>Noncompliance/Material Weakness - Financial Reporting/Receipt Posting</u> - Ohio Revised Code Section 5705.10 states, in part, all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose.	No	Finding repeated as 2011-VOGC-001
2009-VOGC-002	<u>Material Weakness - Bank Reconciliation</u> - The Village is required to have monthly bank reconciliations that reconcile all Village bank accounts to a combined total of the Village's fund balances. While the Village did maintain bank reconciliations of its checking accounts, the Village did not maintain bank account reconciliations that agreed all bank accounts, certificates of deposit, etc. to the Village's total fund balances.	Partially corrected	Finding repeated as 2011-VOGC-002
2009-VOGC-003	<u>Noncompliance - Material Weakness - Budgetary Controls</u> - Ohio Revised Code Section 5705.38 requires that annual appropriation measure to be passed on or about the first day of each fiscal year. Temporary appropriations may b adopted until April 1 if the taxing authority wishes to postpone the passage of the annual appropriation measure until the county budget commission sends out the amended certificate based on year end balances.	Partially corrected	Finding repeated as 2011-VOGC-003

**VILLAGE OF GREEN CAMP  
MARION COUNTY, OHIO**

**STATUS OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

<b><u>Finding Number</u></b>	<b><u>Finding Summary</u></b>	<b><u>Fully Corrected?</u></b>	<b><u>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</u></b>
2009-VOGC-004	Ohio Revised Code Section 5705.40 outlines the requirements for amending and supplementing appropriations. This section requires that any amendments to an appropriation measure be made by Council resolution and comply with the same provisions of the law as used in making the original appropriations.	No	Finding repeated as 2011-VOGC-004
2009-VOGC-005	Ohio Revised Code Section 5705.41(B) requires that no subdivision is to expend money unless it has been appropriated.	No	Finding repeated as 2011-VOGC-005
2009-VOGC-006	Ohio Revised Code Section 5705.41(D) requires that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the Fiscal Officer that the amount required for the order or contract 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 encumbrances.	No	Finding repeated as 2011-VOGC-006
2009-VOGC-007	Ohio Revised Code Section 5705.36, in part, requires Fiscal Officers to certify to the County Auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year.	No	Finding repeated as 2011-VOGC-007



# Dave Yost • Auditor of State

**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 11, 2012**