



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

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**STATE OF OHIO**



VILLAGE OF GREENWICH  
HURON COUNTY

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## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Greenwich  
Huron County  
45 Main Street  
Greenwich, Ohio 44837-1145

To the Village Council:

We have audited the accompanying financial statements of the Village of Greenwich (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 audits.

We conducted our audits 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 audits 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 audits provide 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 and reserves for encumbrances 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 25, 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 audits.

This report is intended solely for the information and use of 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 25, 2002

**VILLAGE OF GREENWICH  
HURON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL 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>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$100,301	\$261,476		\$361,777
Intergovernmental Receipts	161,009	47,362		208,371
Charges for Services		570	\$80,890	81,460
Fines, Licenses, and Permits	18,405	308		18,713
Earnings on Investments	98,183	6,844		105,027
Miscellaneous	8,314	1,205		9,519
	<u>386,212</u>	<u>317,765</u>	<u>80,890</u>	<u>784,867</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	235,605	1,935		237,540
Public Health Services	58,001	1,049		59,050
Leisure Time Activities		987		987
Transportation		131,335		131,335
General Government	112,434	14,163		126,597
Debt Service:				
Principal Payments			6,095	6,095
Capital Outlay	33,504	8,697	43,423	85,624
	<u>439,544</u>	<u>158,166</u>	<u>49,518</u>	<u>647,228</u>
Total Cash Disbursements	<u>439,544</u>	<u>158,166</u>	<u>49,518</u>	<u>647,228</u>
Total Receipts Over/(Under) Disbursements	<u>(53,332)</u>	<u>159,599</u>	<u>31,372</u>	<u>137,639</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-Out	(50,559)			(50,559)
Other Uses		(3,571)		(3,571)
	<u>(50,559)</u>	<u>(3,571)</u>		<u>(54,130)</u>
Total Other Financing Receipts/(Disbursements)	<u>(50,559)</u>	<u>(3,571)</u>		<u>(54,130)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(103,891)	156,028	31,372	83,509
Fund Cash Balances, January 1	<u>762,632</u>	<u>345,202</u>	<u>191,022</u>	<u>1,298,856</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$658,741</u></b>	<b><u>\$501,230</u></b>	<b><u>\$222,394</u></b>	<b><u>\$1,382,365</u></b>
Reserves for Encumbrances, December 31	<u>\$18,641</u>	<u>\$9,610</u>	<u>\$23,077</u>	<u>\$51,328</u>

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

VILLAGE OF GREENWICH  
HURON COUNTY

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

	<b>Proprietary Fund Types</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$1,037,254
Miscellaneous	<u>2,100</u>
Total Operating Cash Receipts	<u>1,039,354</u>
<b>Operating Cash Disbursements:</b>	
Personal Services	100,576
Fringe Benefits	23,096
Contractual Services	622,314
Supplies and Materials	82,145
Capital Outlay	70,834
Miscellaneous	<u>1,175</u>
Total Operating Cash Disbursements	<u>900,140</u>
Operating Income	<u>139,214</u>
<b>Non-Operating Revenues:</b>	
Other Local Taxes	507
Excess of Receipts Over/(Under) Expenses Before Interfund Transfers	139,721
Transfers-In	<u>50,559</u>
Net Receipts Over Expenses	190,280
Fund Cash Balances, January 1	<u>713,107</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$903,387</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$63,442</u></u>

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



**VILLAGE OF GREENWICH  
HURON COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$52,414	\$324,946		\$377,360
Intergovernmental Receipts	227,149	46,917		274,066
Charges for Services		2,020	\$81,500	83,520
Fines, Licenses, and Permits	15,243	333		15,576
Earnings on Investments	100,566	3,606		104,172
Miscellaneous	12,115	1,370		13,485
	<u>407,487</u>	<u>379,192</u>	<u>81,500</u>	<u>868,179</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	241,138			241,138
Public Health Services	32,889	1,256		34,145
Leisure Time Activities		2,254		2,254
Transportation		125,608		125,608
General Government	89,648	32,918		122,566
Debt Service:				
Principal Payments			6,095	6,095
Capital Outlay	194,381	9,212		203,593
	<u>558,056</u>	<u>171,248</u>	<u>6,095</u>	<u>735,399</u>
<b>Total Cash Disbursements</b>				
Total Receipts Over/(Under) Disbursements	<u>(150,569)</u>	<u>207,944</u>	<u>75,405</u>	<u>132,780</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In	173,849	57,976		231,825
Other Sources	2,231			2,231
Transfers-Out	(26)	(231,799)		(231,825)
Other Uses		(2,700)		(2,700)
	<u>176,054</u>	<u>(176,523)</u>		<u>(469)</u>
<b>Total Other Financing Receipts/(Disbursements)</b>				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	25,485	31,421	75,405	132,311
Fund Cash Balances, January 1	<u>737,147</u>	<u>313,781</u>	<u>115,617</u>	<u>1,166,545</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$762,632</b></u>	<u><b>\$345,202</b></u>	<u><b>\$191,022</b></u>	<u><b>\$1,298,856</b></u>
Reserves for Encumbrances, December 31	<u>\$28,950</u>	<u>\$10,805</u>		<u>\$39,755</u>

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

VILLAGE OF GREENWICH  
HURON COUNTY

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

	<b>Proprietary Fund Types</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$1,041,914
Miscellaneous	<u>8,314</u>
Total Operating Cash Receipts	<u>1,050,228</u>
<b>Operating Cash Disbursements:</b>	
Personal Services	93,537
Fringe Benefits	22,570
Contractual Services	629,183
Supplies and Materials	85,009
Capital Outlay	41,375
Miscellaneous	<u>9,130</u>
Total Operating Cash Disbursements	<u>880,804</u>
Operating Income	169,424
Fund Cash Balances, January 1	<u>543,683</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$713,107</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$61,685</u></u>

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

**VILLAGE OF GREENWICH  
HURON 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 Greenwich, Huron 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, sewer and electric utilities, park operations (leisure time activities), and police services. The Village contracts with North Central EMS to provide ambulance services and with Tri-Community Fire District for fire protection services.

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 reported as assets. 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 deposits 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 Funds**

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

**VILLAGE OF GREENWICH  
HURON COUNTY**

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

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

*Income Tax Fund* - This fund receives the revenue from an income tax levied by the Village. The fund accounts for the expenses of the Income Tax Department. The net proceeds are transferred to the General Fund (75%) and the Street Construction Fund (25%).

**3. Capital Project Fund**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise). The Village had the following significant capital project fund:

*Sewer Improvement Fund* - This fund accounts for the surcharge fee added to the utility bills for the payment and upkeep of the Village's sewer system.

**4. Enterprise Fund**

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 Fund:

*Electric 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 function 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. 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 reappropriated.

A summary of 2001 and 2000 budgetary activity appears in Note 3.

**VILLAGE OF GREENWICH  
HURON COUNTY**

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

**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.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Village maintains a cash and investments 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	\$1,185,752	\$1,111,963
Certificates of deposit	1,100,000	900,000
Total deposits	\$2,285,752	\$2,011,963

Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Village.

At December 31, 2001 and 2000, \$1,087,801 and \$818,782 of deposits were not insured or collateralized, contrary to Ohio law.

**3. BUDGETARY ACTIVITY**

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

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$504,329	\$386,212	(\$118,117)
Special Revenue	278,477	317,765	39,288
Capital Projects	271,022	80,890	(190,132)
Enterprise	817,623	1,090,420	272,797
Total	\$1,871,451	\$1,875,287	\$3,836

**VILLAGE OF GREENWICH  
HURON COUNTY**

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

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,270,950	\$508,744	\$762,206
Special Revenue	623,540	171,347	452,193
Capital Projects	271,000	72,595	198,405
Enterprise	1,643,685	963,582	680,103
Total	<u>\$3,809,175</u>	<u>\$1,716,268</u>	<u>\$2,092,907</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$500,777	\$583,567	\$82,790
Special Revenue	279,675	437,168	157,493
Capital Projects	80,000	81,500	1,500
Enterprise	945,000	1,050,228	105,228
Total	<u>\$1,805,452</u>	<u>\$2,152,463</u>	<u>\$347,011</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,260,501	\$587,032	\$673,469
Special Revenue	570,878	416,552	154,326
Capital Projects	195,617	6,095	189,522
Enterprise	1,488,683	942,489	546,194
Total	<u>\$3,515,679</u>	<u>\$1,952,168</u>	<u>\$1,563,511</u>

**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.

**VILLAGE OF GREENWICH  
HURON COUNTY**

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

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

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

**5. LOCAL INCOME TAX**

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**6. DEBT**

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$100,565	0%

The Ohio Public Works Commission (OPWC) loan relates to a sanitary collector line replacement. The loan will be repaid in semiannual installments of \$3,047.43 over 20 years. The Village has agreed to set utility rates sufficient to cover the OPWC debt service requirements.

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

Year ending December 31:	OPWC Loan
2002	\$6,095
2003	6,095
2004	6,095
2005	6,095
2006	6,095
2007 – 2011	30,474
2012 – 2016	30,474
2017 – 2018	9,142
Total	\$100,565

**VILLAGE OF GREENWICH  
HURON COUNTY**

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

**7. RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide 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, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of PERS participants' gross salaries for 2001 and January 1, 2000 through June 30, 2000. PERS temporarily reduced employer contributions to 8.13% effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001

**8. RISK MANAGEMENT**

**Risk Pool Membership**

The Village is a member of the Public Entities Risk Pool of Ohio (PEP). The Pool assumes the risk of loss up to the limits of the Villages's policy. The Pool covers the following risks:

- Municipal general liability;
- Public officials' liability;
- Police professional's liability;
- Municipal automobile; and
- Municipal property coverage.





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

Village of Greenwich  
Huron County  
45 Main Street  
Greenwich, Ohio 44837-1145

To the Village Council:

We have audited the financial statements of the Village of Greenwich (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated March 25, 2002. We conducted our audits 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 Villages '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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2001-30539-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Village in a separate letter dated March 25, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to the management of the Village in a separate letter dated March 25, 2002.

Village of Greenwich  
Huron County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
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This report is intended solely for the information and use of 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 25, 2002

**VILLAGE OF GREENWICH  
HURON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2001 AND 2000**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2001-30539-001**

**Noncompliance Citation**

Ohio Revised Code § 135.18 states that the fiscal officer of a political subdivision must require the depository to provide as security an amount equal to the funds on deposit at all times. In addition, by written notice to the fiscal officer, an institution designated as a public depository may designate a qualified trustee and deposit the eligible securities required by this section with the trustee for safekeeping for the account of the political subdivision. The Village's bank did not provide adequate security for deposits in 2000 or 2001, leaving \$818,782 and \$1,087,801 in unsecured and uncollateralized deposits in each year, respectively.

The failure to adequately secure funds could result in loss of assets to the Village in the event of bank failure. We recommend the Clerk-Treasurer monitor the securities pledged by the Village's financial institution to ensure they are adequate to cover the total amount of Village deposits.

The Treasurer contacted the bank during our audit and they have pledged additional collateral to cover the Villages deposits as well as forwarded the securities to the Federal Reserve Bank for safekeeping.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**VILLAGE OF GEENWICH**

**HURON 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  
MAY 9, 2002**