



**Auditor of State  
Betty Montgomery**



VILLAGE OF CONVOY  
VAN WERT COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants .....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2003 .....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Proprietary Fund Type - For the Year Ended December 31, 2003 .....	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2002 .....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Proprietary Fund Type - For the Year Ended December 31, 2002 .....	6
Notes to the Financial Statements .....	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	13
Schedule of Findings.....	15

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Village of Convoy  
Van Wert County  
201 Franklin Street  
PO Box 255  
Convoy, OH 45832

To the Village Council:

We have audited the accompanying financial statements of the Village of Convoy (the Village), Van Wert County, as of and for the years ended December 31, 2003 and December 31, 2002. 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 accounting principles generally accepted in the United States of America.

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, 2003 and December 31, 2002, 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 February 17, 2004 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 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 17, 2004

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<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	\$183,387	\$24,318	\$207,705
Intergovernmental Receipts	55,363	41,820	97,183
Charges for Services	43,719		43,719
Fines, Licenses, and Permits	680		680
Earnings on Investments	3,830	111	3,941
Miscellaneous	4,273	4,904	9,177
	<u>291,252</u>	<u>71,153</u>	<u>362,405</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	105,590	18,409	123,999
Public Health Services	5,747		5,747
Community Environment	1,674		1,674
Basic Utility Services	845		845
Transportation	38,216	13,632	51,848
General Government	82,874		82,874
Capital Outlay	34,513	3,000	37,513
	<u>269,459</u>	<u>35,041</u>	<u>304,500</u>
<b>Total Cash Disbursements</b>			
Total Receipts Over Disbursements	21,793	36,112	57,905
<b>Other Financing (Disbursements):</b>			
Transfers-Out	<u>(208)</u>		<u>(208)</u>
Cash Receipts Over Cash Disbursements and Other Financing Disbursements	21,585	36,112	57,697
Fund Cash Balances, January 1	<u>467,963</u>	<u>136,557</u>	<u>604,520</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$489,548</u></u>	<u><u>\$172,669</u></u>	<u><u>\$662,217</u></u>

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

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$193,491
<b>Operating Cash Disbursements:</b>	
Personal Services	67,600
Fringe Benefits	19,657
Contractual Services	25,682
Supplies and Materials	49,985
Other operating cash disbursements	2,800
Capital Outlay	15,873
Total Operating Cash Disbursements	181,597
Operating Income	11,894
<b>Non-Operating Cash Receipts:</b>	
Sale of Fixed Assets	15,505
Other Non-Operating Receipts	4,606
Total Non-Operating Cash Receipts	20,111
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	40,211
Total Receipts (Under) Total Disbursements Before Interfund Transfers	(8,206)
Transfers-In	208
Net Receipts (Under) Disbursements	(7,998)
Fund Cash Balances, January 1	251,805
<b>Fund Cash Balances, December 31</b>	<b>\$243,807</b>

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



**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<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	\$173,043	\$23,482		\$196,525
Intergovernmental Receipts	69,355	48,471	205,951	323,777
Charges for Services	41,278			41,278
Fines, Licenses, and Permits	645			645
Earnings on Investments	16,683	744		17,427
Miscellaneous	6,242	17,791		24,033
Total Cash Receipts	<u>307,246</u>	<u>90,488</u>	<u>205,951</u>	<u>603,685</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	87,442	19,425		106,867
Public Health Services	6,000			6,000
Community Environment	1,562			1,562
Basic Utility Services	1,200			1,200
Transportation	34,838	12,107		46,945
General Government	69,857			69,857
Capital Outlay	45,728	74,742	290,269	410,739
Total Cash Disbursements	<u>246,627</u>	<u>106,274</u>	<u>290,269</u>	<u>643,170</u>
Total Receipts Over/(Under) Disbursements	<u>60,619</u>	<u>(15,786)</u>	<u>(84,318)</u>	<u>(39,485)</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Sale of Bonds or Notes			84,318	84,318
Transfers-In		558		558
Transfers-Out	(1,546)			(1,546)
Total Other Financing Receipts/(Disbursements)	<u>(1,546)</u>	<u>558</u>	<u>84,318</u>	<u>83,330</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	59,072	(15,228)		43,845
Fund Cash Balances, January 1	<u>408,891</u>	<u>151,785</u>	<u>0</u>	<u>560,676</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$467,963</u></u>	<u><u>\$136,557</u></u>	<u><u>\$0</u></u>	<u><u>\$604,521</u></u>

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

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$202,754
Miscellaneous	5,412
	208,166
<b>Operating Cash Disbursements:</b>	
Personal Services	59,599
Fringe Benefits	15,868
Contractual Services	44,118
Supplies and Materials	48,250
Other operating cash disbursements	1,740
Capital Outlay	55,982
	225,557
Operating (Loss)	(17,391)
<b>Non-Operating Cash Receipts:</b>	
Special Assessments	4,384
	38,103
<b>Non-Operating Cash Disbursements:</b>	
Debt Service	38,103
	38,103
Total Receipts (Under) Total Disbursements Before Interfund Transfers	(51,110)
Transfers-In	144,045
Transfers-Out	(143,057)
	(50,122)
Net Receipts (Under) Disbursements	(50,122)
Fund Cash Balances, January 1	301,927
	301,927
<b>Fund Cash Balances, December 31</b>	<b>\$251,805</b>
Reserve for Encumbrances, December 31	\$266

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

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Convoy (the Village), Van Wert County, 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 water and sewer utilities, fire services, and police 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 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.

EMS Memorial Fund -This fund receives donations from citizens and organizations for the purchase of fire and/or EMS equipment.

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Capital Projects Funds**

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 or trust funds). The Village had the following significant capital projects funds:

Tully Street Project (2002 only) - This fund received Issue II monies for the payment of construction costs associated with the Tully Street project.

Sludge Press Project (2002 only) - This fund received monies from the sale of a note for the payment of construction costs associated with the Sludge Press project.

**4. Enterprise Funds**

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

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.

Ohio Water Development Authority Fund - This fund receives loan proceeds from the Ohio Water Development Authority to finance a utility plant expansion. This loan will be repaid from a utility surcharge, also accounted for in this fund.

**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.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

**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:

	2003	2002
Demand deposits	\$16,751	\$34,594
Certificates of deposit	590,886	488,485
Total deposits	607,637	523,079
Repurchase agreement	298,387	333,247
Total deposits and investments	\$906,024	\$856,326

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Village or (3) collateralized by the financial institution's public entity deposit pool.

**Investments:** The Village has a repurchase/security agreement with US Bank. This agreement allows the financial institution to invest excess funds in a repurchase agreement account. The Village's agent holds securities collateralizing repurchase agreements. The securities are not in the Village's name.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

<b>2003 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$298,436	\$291,252	(\$7,184)
Special Revenue	71,649	71,153	(496)
Enterprise	213,000	213,810	810
Total	\$583,085	\$576,215	(\$6,870)

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

<b>2003 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$422,000	\$269,667	\$152,333
Special Revenue	105,700	35,041	70,659
Enterprise	337,400	221,808	115,592
Total	<u>\$865,100</u>	<u>\$526,516</u>	<u>\$338,584</u>

<b>2002 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$294,332	\$307,246	\$12,914
Special Revenue	79,075	91,046	11,971
Capital Projects	286,551	290,269	3,718
Enterprise	348,123	356,595	8,472
Total	<u>\$1,008,081</u>	<u>\$1,045,156</u>	<u>\$37,075</u>

<b>2002 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$400,000	\$248,173	\$151,827
Special Revenue	139,400	106,274	33,126
Capital Projects	286,551	290,269	(3,718)
Enterprise	589,957	406,983	182,974
Total	<u>\$1,415,908</u>	<u>\$1,051,699</u>	<u>\$364,209</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 payment, 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 CONVOY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**5. LOCAL INCOME TAX**

The Village levies a municipal income tax of one 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, 2003 was as follows:

	<b>Principal</b>	<b>Interest Rate</b>
Ohio Water Development Authority Loan	\$241,530	7.65%
Ohio Public Works Commission Loan	82,210	0.00%
Total	<b>\$323,740</b>	

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant update project. The loans will be repaid in semiannual installments of \$19,051, including interest, over 25 years beginning in 1988. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The Ohio Public Works Commission loan relates to the sludge press project. The loans will be repaid in semiannual installments of \$2,107.95, over 20 years beginning in 2004. The loan is collateralized by 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:

	<b>OWDA Loan</b>	<b>OPWC Loan</b>
Year ending December 31:		
2004	\$38,103	\$4,216
2005	38,103	4,216
2006	38,103	4,216
2007	38,103	4,216
2008	38,103	4,216
2009– 2013	152,412	20,377
2014 - 2018	0	20,377
2019 - 2023	0	20,376
Total	<b>\$342,927</b>	<b>\$82,210</b>

**7. RETIREMENT SYSTEMS**

The Village's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**VILLAGE OF CONVOY  
VAN WERT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**7. RETIREMENT SYSTEMS (Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2003. The Village has paid all contributions required through December 31, 2003.

**8. RISK MANAGEMENT**

**Risk Pool Membership**

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

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

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

The Village also provides health insurance to full-time employees through a private carrier.





**Auditor of State  
Betty Montgomery**

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

Village of Convoy  
Van Wert County  
201 Franklin Street  
PO Box 255  
Convoy, OH 45832

To the Village Council:

We have audited the accompanying financial statements of the Village of Convoy (the Village) as of and for the years ended December 31, 2003 and December 31, 2002, and have issued our report thereon dated February 17, 2004. 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, and contracts, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as item 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated February 17, 2004.

**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 February 17, 2004.

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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 17, 2004

**VILLAGE OF CONVOY  
MERCER COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002**

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

**FINDING NUMBER 2003-001**

**Finding For Recovery - Repaid Under Audit**

The Village and the Ohio Public Works Commission (OPWC) paid for services rendered by Shinn Brothers, Inc in the amount of \$122,200, however the contract totaled \$122,000, resulting in an overpayment to Shinn Brothers, Inc. of \$200.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Shinn Brothers, Inc. in the amount of \$200 and in favor of the Village of Convoy Sewer Replacement Fund (\$62) and the OPWC (\$138).

This amount was repaid by Shinn Brothers, Inc. on February 12, 2004 per receipt number 42-2004.

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**Auditor of State  
Betty Montgomery**

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Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

**VILLAGE OF CONVOY**

**VAN WERT 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 25, 2004**