

VILLAGE OF GREEN CAMP

MARION COUNTY

REGULAR AUDIT

JANUARY 1, 2002 - DECEMBER 31, 2003

FISCAL YEARS AUDITED UNDER GAGAS: 2003 & 2002

**BALESTRA, HARR & SCHERER, CPAS, INC.**

528 South West Street, P.O. Box 687  
Piketon, Ohio 45661

---

Telephone (740) 289-4131  
Fax (740) 289-3639  
[www.bhscpas.com](http://www.bhscpas.com)





**Auditor of State  
Betty Montgomery**

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

We have reviewed the Independent Auditor's Report of the Village of Green Camp, Marion County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2002 through December 31, 2003. 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.

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 cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

September 29, 2004

**This Page is Intentionally Left Blank.**

VILLAGE OF GREEN CAMP  
MARION COUNTY  
JANUARY 1, 2002 THROUGH DECEMBER 31, 2003

Table of Contents

Independent Auditor's Report	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2003 .....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Proprietary Fund Type - For the Year Ended December 31, 2003 .....	2
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2002.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Proprietary Fund Type - For the Year Ended December 31, 2002 .....	4
Notes to the Financial Statements .....	5
Report on Compliance and On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	10
Schedule of Findings.....	12
Status of Prior Audit Findings and Questioned Costs .....	13

# BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687  
Piketon, Ohio 45661

---

Telephone (740) 289-4131  
Fax (740) 289-3639  
[www.bhscpas.com](http://www.bhscpas.com)

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

## Independent Auditor's Report

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

We have audited the accompanying financial statements of the Village of Green Camp, Marion County, (the Village) as of and for the years ended December 31, 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 of Green Camp, Marion County, as of December 31, 2003 and December 31, 2002, and its combined cash receipts and cash 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 a report dated July 30, 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 report in considering the results of our audit.

Village of Green Camp  
Independent Auditor's Report  
Page 2

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

***Balestra, Harr & Scherer, CPAs, Inc.***

Balestra, Harr & Scherer, CPAs, Inc.

July 30, 2004

VILLAGE OF GREEN CAMP  
MARION 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>		Totals (Memorandum Only)
	General	Special Revenue	
Revenues:			
Property and Local Taxes	\$29,521	\$3,360	\$32,881
Intergovernmental	17,607	8,206	25,813
Fines, Licenses, and Permits	475	0	475
Interest	647	335	982
Miscellaneous	1,944	0	1,944
	<hr/>		
Total Revenues	50,194	11,901	62,095
Disbursements:			
Security of Persons and Property	4,081	0	4,081
Public Health Service	2,418	0	2,418
Leisure Time Activities	8,632	0	8,632
Transportation	593	9,480	10,073
General Government	37,579	0	37,579
	<hr/>		
Total Disbursements	53,303	9,480	62,783
	<hr/>		
Excess of Cash Receipts Over/ (Under) Cash Disbursements	(3,109)	2,421	(688)
	<hr/>		
Fund Cash Balances, January 1, 2003	44,924	20,006	64,930
	<hr/>		
Fund Cash Balances, December 31, 2003	\$41,815	\$22,427	\$64,242
	<hr/> <hr/>		

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



VILLAGE OF GREEN CAMP  
MARION COUNTY

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

	Enterprise
Operating Cash Receipts:	
Charges for Services	\$45,970
Total Operating Cash Receipts	45,970
Operating Cash Disbursements:	
Capital Outlay	61,869
Total Operating Cash Disbursements	61,869
Operating Income/(Loss)	(15,899)
Non-Operating Cash Receipts:	
Other Debt Proceeds	48,275
Total Non-Operating Cash Receipts:	48,275
Non-Operating Cash Disbursements:	
Debt Service:	
Principal Payment	2,500
Total Non-Operating Cash Disbursements:	2,500
Excess of Receipts Over/(Under) Disbursements	29,876
Fund Cash Balances, January 1, 2003	73,134
Fund Cash Balances, December 31, 2003	\$103,010

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

VILLAGE OF GREEN CAMP  
MARION COUNTY

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

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	General	Special Revenue	
Revenues:			
Property and Local Taxes	\$26,092	\$3,253	\$29,345
Intergovernmental	18,683	7,537	26,220
Fines, Licenses, and Permits	80	0	80
Interest	682	542	1,224
Miscellaneous	1,611	118	1,729
Total Revenues	47,148	11,450	58,598
Disbursements:			
Security of Persons and Property	4,220	0	4,220
Public Health Service	5,205	0	5,205
Community Environment	200	0	200
Leisure Time Activities	6,717	0	6,717
Transportation	5,312	15,811	21,123
General Government	25,292	0	25,292
Total Disbursements	46,946	15,811	62,757
Excess of Cash Receipts Over/ (Under) Cash Disbursements	202	(4,361)	(4,159)
Fund Cash Balances, January 1, 2002	44,722	24,367	69,089
Fund Cash Balances, December 31, 2002	\$44,924	\$20,006	\$64,930
Reserved for Encumbrances, December 31, 2002	382	37	419

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

VILLAGE OF GREEN CAMP  
MARION COUNTY

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

	Enterprise
Operating Cash Receipts:	
Charges for Services	\$37,585
Total Operating Cash Receipts	37,585
Operating Cash Disbursements:	
Capital Outlay	122,452
Total Operating Cash Disbursements	122,452
Operating Income/(Loss)	(84,867)
Non-Operating Cash Receipts:	
Other Debt Proceeds	159,494
Total Non-Operating Cash Receipts:	159,494
Non-Operating Cash Disbursements:	
Debt Service:	
Principal Payments	2,500
Total Non-Operating Cash Disbursements:	2,500
Excess of Receipts Over/(Under) Disbursements	72,127
Fund Cash Balances, January 1, 2002	1,007
Fund Cash Balances, December 31, 2002	\$73,134

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

VILLAGE OF GREEN CAMP  
MARION COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Green Camp, Marion County, Ohio, (the Village) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general government services, including park operations. The Green Camp Township Volunteer Fire Department provides fire protection services for the Village.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

The Village maintains an interest-bearing checking account and a certificate of deposit.

**D. Fund Accounting**

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

**1. General Fund:**

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

**2. Special Revenue Funds :**

These funds are used to account for proceeds from specific sources (other than from trusts 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 receipts gasoline tax and motor vehicle license tax money to construct, maintain and repair Village streets.

VILLAGE OF GREEN CAMP  
MARION COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

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

**D. Fund Accounting (Continued)**

**4. Enterprise Funds:**

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

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

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

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

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

**F. Property, Plant and Equipment**

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

VILLAGE OF GREEN CAMP  
MARION COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

**2. EQUITY IN POOLED CASH**

The Village maintains a cash 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>2003</u>	<u>2002</u>
Demand deposits	\$157,252	\$128,064
Certificate of Deposit	<u>10,000</u>	<u>10,000</u>
Total Deposits	<u>\$167,252</u>	<u>\$138,064</u>

Deposits:

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

**3. BUDGETARY ACTIVITY**

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

<b>2003 Budgeted vs. Actual Receipts</b>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$49,375	\$50,194	\$819
Special Revenue	10,486	11,901	1,415
Enterprise	<u>215,000</u>	<u>94,245</u>	<u>(\$120,755)</u>
Total	<u>\$274,861</u>	<u>\$156,340</u>	<u>(\$118,521)</u>

**2003 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Disbursements</u>	<u>Variance</u>
General	\$101,508	\$53,302	\$48,206
Special Revenue	27,832	9,480	18,352
Enterprise	<u>128,824</u>	<u>64,369</u>	<u>64,455</u>
Total	<u>\$258,164</u>	<u>\$127,151</u>	<u>\$131,013</u>

VILLAGE OF GREEN CAMP  
MARION COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

3. BUDGETARY ACTIVITY (Continued)

<b>2002 Budgeted vs. Actual Receipts</b>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$49,000	\$47,148	(\$1,852)
Special Revenue	12,172	11,450	(722)
Enterprise	<u>155,000</u>	<u>197,079</u>	<u>42,079</u>
Total	<u>\$216,172</u>	<u>\$255,677</u>	<u>\$39,505</u>

<b>2002 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Disbursements</u>	<u>Variance</u>
General	\$84,130	47,328	36,802
Special Revenue	29,492	15,848	13,644
Enterprise	<u>155,000</u>	<u>124,952</u>	<u>30,048</u>
Total	<u>\$268,622</u>	<u>\$188,128</u>	<u>\$80,494</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.

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

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002

**5. DEBT**

Debt outstanding at December 31, 2003 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan (1)	\$17,500	0%
Ohio Water Development Authority Loan (2)	\$192,769	0%

The Ohio Water Development Authority (OWDA) loan (1) relates to a wastewater system construction project. The OWDA has approved a \$25,000 loan to the Village for this project. The loan will be repaid in annual installments of \$2,500 over 10 years.

The Ohio Water Development Authority (OWDA) loan (2) relates to a wastewater treatment design and collection system project. The OWDA has approved a \$599,999 loan to the Village for this project. As of December 31, 2003, the Village has received \$192,769 of the approved loan amount. Loan payments will begin July 1, 2005, and be paid in semi-annual installments \$15,000 over 20 years.

**6. RETIREMENT SYSTEMS**

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

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

**7. RISK MANAGEMENT**

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.

**8. RESTATEMENT OF FUND BALANCE**

Due to reclassifying a fund to a different fund type, the change of beginning fund balances is as follows:

	Beginning Fund Balance, 01/01/2002	Adjustment	Restated Fund Balance, 01/01/2002
Capital Projects	\$1,007	(\$1,007)	\$0
Enterprise	\$0	\$1,007	\$1,007



# BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687  
Piketon, Ohio 45661

---

Telephone (740) 289-4131

Fax (740) 289-3639

[www.bhscpas.com](http://www.bhscpas.com)

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

## **Report on Compliance and On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed in Accordance With *Government Auditing Standards***

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

We have audited the financial statements of the Village of Green Camp, Marion County, (the Village) as of and for the years ended December 31, 2003 and December 31, 2002, and have issued our report thereon dated July 30, 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, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2003-02 and 2003-01.

### **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 a material weakness.

Village of Green Camp  
Report on Compliance and On Internal Control Over Financial Reporting Based On An Audit  
Of Financial Statements Performed in Accordance With *Government Auditing Standards*  
Page 2

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

***Balestra, Harr & Scherer, CPAs, Inc.***

Balestra, Harr & Scherer, CPAs, Inc.

July 30, 2004

**VILLAGE OF GREEN CAMP  
MARION COUNTY  
  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002**

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

<b>FINDING NUMBER</b>	<b>2003-01</b>
-----------------------	----------------

Ohio Revised Code Section 5705.39 requires that total appropriation from each fund shall not exceed the total estimated revenue. The Village's prior year encumbrances plus current year appropriations exceeded the sum of the unencumbered cash balance plus amended certificate of estimated resources as follows: 2002: Street Construction, Maintenance & Repair- \$2,253; State Highway- \$774. 2003: General- \$7,591; Street Construction, Maintenance & Repair- \$775.

<b>FINDING NUMBER</b>	<b>2003-02</b>
-----------------------	----------------

Ohio Revised Code Section 5705.36 allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources. A reduced amended certificate must be obtained if the amount of the deficiency will reduce available resources below the current level of appropriation.

In 2003, the Village should have obtained a reduced amended certificate in the Enterprise Sewer Plant Construction Fund.

**Corrective Action Plan**

Finding Number:	Planned Corrective Action:	Anticipated Completion Date:	Responsible Contact Person:
2003-01	The Clerk/Treasurer and the Board will monitor the Budget more closely.	12/31/04	Beverly Elam, Clerk/Treasurer
2003-02	The Clerk/Treasurer and the Board will monitor the Budget more closely.	12/31/04	Beverly Elam, Clerk/Treasurer

**VILLAGE OF GREEN CAMP  
MARION COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2003 AND 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2001-30651-001	Expenditures were not certified by the Village Clerk/Treasurer at the time the commitment was incurred and Then and Now Certificates were not utilized.	Yes	Village either properly certified expenditures or Then and Now Certificates were utilized.



**Auditor of State  
Betty Montgomery**

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

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**VILLAGE OF GREEN CAMP**

**MARION COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 12, 2004**