



**Auditor of State
Betty Montgomery**

VILLAGE OF HAMDEN
VINTON COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Hamden
Vinton County
P.O. Box 355
Hamden, Ohio 45634

To the Village Council:

We have audited the accompanying financial statements of the Village of Hamden, Vinton County, Ohio (the Village), as of and for the years ended December 31, 2003 and 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 generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Hamden, Vinton County, as of December 31, 2003 and 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 July 31, 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 of the management, the 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

July 31, 2004

**VILLAGE OF HAMDEN
VINTON COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$8,928	\$16,367	\$25,295
Intergovernmental Receipts	33,819	42,398	76,217
Charges for Services	5,658		5,658
Fines, Licenses, and Permits			0
Earnings on Investments	328	349	677
Miscellaneous	1,738	3,787	5,525
	<u>50,471</u>	<u>62,901</u>	<u>113,372</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	17,711	14,490	32,201
Public Health Services	175		175
Leisure Time Activities			0
Community Environment			0
Basic Utility Services			0
Transportation		53,306	53,306
General Government	28,225	765	28,990
Debt Service:			
Principal Payments	5,187	4,495	9,682
Interest Payments	583	505	1,088
Capital Outlay	13,458	23,551	37,009
	<u>65,339</u>	<u>97,112</u>	<u>162,451</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(14,868)</u>	<u>(34,211)</u>	<u>(49,079)</u>
Other Financing Receipts/(Disbursements):			
Proceeds from Debt	9,168	16,043	25,211
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,700)	(18,168)	(23,868)
Fund Cash Balances, January 1	<u>26,619</u>	<u>75,374</u>	<u>101,993</u>
Fund Cash Balances, December 31	<u><u>\$20,919</u></u>	<u><u>\$57,206</u></u>	<u><u>\$78,125</u></u>

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

**VILLAGE OF HAMDEN
VINTON COUNTY**

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

	Proprietary Fund Types
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$150,950
Miscellaneous	2,212
	153,162
Total Operating Cash Receipts	153,162
Operating Cash Disbursements:	
Personal Services	30,274
Fringe Benefits	
Contractual Services	79,008
Supplies and Materials	20,028
Capital Outlay	38,321
Other	1,575
	169,206
Total Operating Cash Disbursements	169,206
Operating Income/(Loss)	(16,044)
Non-Operating Cash Receipts:	
Earnings on Investments	227
Proceeds from Debt	20,628
	20,855
Total Non-Operating Cash Receipts	20,855
Net Cash Receipts Over/(Under) Cash Disbursements	4,811
Fund Cash Balances, January 1	22,731
Fund Cash Balances, December 31	\$27,542

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

**VILLAGE OF HAMDEN
VINTON 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$8,487	\$15,881	\$24,368
Intergovernmental Receipts	44,389	32,409	76,798
Charges for Services	5,400		5,400
Fines, Licenses, and Permits	75		75
Earnings on Investments	950	586	1,536
Miscellaneous	4,378		4,378
	<u>63,679</u>	<u>48,876</u>	<u>112,555</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	23,635	11,744	35,379
Public Health Services	183		183
Transportation		40,665	40,665
General Government	24,609		24,609
Debt Service:			
Principal Payments	9,135		9,135
Interest Payments	1,635		1,635
Financing and Other Debt-Service Related	2,493		2,493
Capital Outlay	3,175		3,175
Total Cash Disbursements	<u>64,865</u>	<u>52,409</u>	<u>117,274</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(1,186)</u>	<u>(3,533)</u>	<u>(4,719)</u>
Other Financing Receipts/(Disbursements):			
Other Financing Uses	(5,657)		(5,657)
			<u>0</u>
Total Other Financing Receipts/(Disbursements)	<u>(5,657)</u>	<u>0</u>	<u>(5,657)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(6,843)</u>	<u>(3,533)</u>	<u>(10,376)</u>
Fund Cash Balances, January 1	<u>33,462</u>	<u>78,907</u>	<u>112,369</u>
Fund Cash Balances, December 31	<u><u>\$26,619</u></u>	<u><u>\$75,374</u></u>	<u><u>\$101,993</u></u>

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

**VILLAGE OF HAMDEN
VINTON COUNTY**

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

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$148,435
Earnings on Investments	\$671
Miscellaneous	12
	149,118
Total Operating Cash Receipts	149,118
Operating Cash Disbursements:	
Personal Services	33,198
Contractual Services	92,156
Supplies and Materials	28,733
Other	950
Capital Outlay	19,373
	174,410
Total Operating Cash Disbursements	174,410
Operating Income/(Loss)	(25,292)
Net Cash Receipts Over/(Under) Cash Disbursements	(25,292)
Fund Cash Balances, January 1	48,023
Fund Cash Balances, December 31	\$22,731

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

**VILLAGE OF HAMDEN
VINTON 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 Hamden, Vinton 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 street maintenance, water utilities and fire protection.

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

Cash accounts are valued at cost. The Village had no investments.

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 trusts or for capital projects) that are 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.

**VILLAGE OF HAMDEN
VINTON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Enterprise Funds

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

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

E. Budgetary Process

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

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments as required by Ohio law.

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 HAMDEN
VINTON COUNTY**

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

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 at December 31 was as follows:

	2003	2002
Demand deposits	\$105,667	\$124,724

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

3. BUDGETARY ACTIVITY

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

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$59,711	\$59,639	(\$72)
Special Revenue	92,025	78,944	(13,081)
Enterprise	193,828	174,017	(19,811)
Total	\$345,564	\$312,600	(\$32,964)

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$86,327	\$65,339	\$20,988
Special Revenue	167,400	97,112	70,288
Enterprise	216,546	169,206	47,340
Total	\$470,273	\$331,657	\$138,616

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$58,561	\$63,679	\$5,118
Special Revenue	49,495	48,876	(619)
Enterprise	150,000	149,118	(882)
Total	\$258,056	\$261,673	\$3,617

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$92,350	\$70,522	\$21,828
Special Revenue	128,402	52,409	75,993
Enterprise	198,023	174,410	23,613
Total	\$418,775	\$297,341	\$121,434

Contrary to Ohio law, the Village reduced amended certificates were not obtained as required for the General, Street, State Highway, Fire, and Water Funds in 2003 and for the State Highway and Water Funds in 2002.

**VILLAGE OF HAMDEN
VINTON COUNTY**

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

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

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

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

5. DEBT

Debt outstanding at December 31, 2003 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Water Development Authority Loan	\$9,972	0.00%
Case Credit- Backhoe	10,225	5.75%
Truck	45,839	4.70%
Total	<u>\$66,036</u>	

The Ohio Water Development Authority (OWDA) loan relates to the planning for a new sewer system project that was approved by the Ohio Environmental Protection Agency. The OWDA has approved up to \$24,929 in loans to the Village for this project. The loans will be repaid in annual installments of \$2,493, including interest, over 10 years. The loan is collateralized solely by the Township's taxing authority.

The Case Credit loans relates to the purchase of a backhoe for the maintenance of the Village's streets and property. The purchase price was \$56,445 and is to be repaid in annual installments of \$10,770, including interest, over 5 years. The loan is collateralized by the backhoe.

The Truck loan related to the purchase of a truck for the maintenance of the Village's streets and property. The purchase price was \$67,288 and is to be repaid in annual installments of \$10,500, including interest, over 5 years. The loan is collateralized by the truck.

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

**VILLAGE OF HAMDEN
VINTON COUNTY**

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

5. DEBT (Continued)

	<u>OWDA Loan</u>	<u>Case Credit Loan</u>	<u>Truck Loan</u>
Year ending December 31:			
2004	\$2,493	\$ 10,770	\$ 10,500
2005	2,493		10,500
2006	2,493		10,500
2007	2,493		10,500
2008			10,500
Total	<u>\$9,972</u>	<u>\$ 10,770</u>	<u>\$ 52,500</u>

6. 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.

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 and 2002. The Village has paid all contributions required through December 31, 2003.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Public official's liability; and
- Vehicles.

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**Auditor of State
Betty Montgomery**

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

Village of Hamden
Vinton County
P.O. Box 355
Hamden, Ohio 45634

To the Village Council:

We have audited the accompanying financial statements of the Village of Hamden, Vinton County, Ohio (the Village), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 31, 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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying Schedule of Findings as items 2003-001 and 2003-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated July 31, 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 July 31, 2004.

Village of Hamden
Vinton County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the management and the 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

July 31, 2004

**VILLAGE OF HAMDEN
VINTON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002
(Continued)**

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

FINDING NUMBER 2003-001

Noncompliance Citation

Ohio Rev. Code Section 5705.36 allows subdivisions to request increased amended certificates and reduced amended certificates of estimated resources 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. An increased amended certificate must be obtained from the budget commission if the legislative authority intends to appropriate and expend the excess revenue. 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, estimated receipts exceeded actual receipts in the General Fund by \$67, the Street Maintenance & Repair Fund by \$7,562, the State Highway Improvement Fund by \$2,241, the Fire Fund by \$4,012, and the Water Fund by \$21,824. This caused actual resources to fall below the level of appropriation requiring an amended certificate as follows:

Fund	Actual Resources	Appropriations	Variance
General	\$86,262	\$86,327	(\$65)
Street Maintenance & Repair	\$97,881	\$105,444	(\$7,563)
State Highway Improvement	\$4,925	\$7,166	(\$2,241)
Fire	\$29,547	\$33,559	(\$4,012)
Water	\$192,072	\$213,896	(\$21,824)

In 2002, estimated receipts exceeded actual receipts in the State Highway Improvement Fund by \$157 and the Water Fund by \$3,244. This caused actual resources to fall below the level of appropriation requiring an amended certificate as follows:

Fund	Actual Resources	Appropriations	Variance
State Highway Improvement	\$4,377	\$4,534	(\$157)
Water	\$193,729	\$196,973	(\$3,244)

We recommend the Village obtain reduced amended certificates when necessary.

FINDING NUMBER 2003-002

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) states 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.

**VILLAGE OF HAMDEN
VINTON COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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**FINDING NUMBER 2003-002
(Continued)**

Noncompliance Citation (Continued)

Ohio Rev. Code Section 5705.41(D) (Continued)

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000 (increased to \$3,000 as of April 7, 2003) may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

During non-payroll testing, 78% of obligations tested were incurred prior to the date of the Village Clerk's certification that the amount required for the order had been lawfully appropriated and in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

We recommend the Village Clerk's certification be obtained prior to incurring an obligation to properly encumber funds. In instances where this is not possible, we recommend the Village follow procedures to approve a then and now certificate.

**VILLAGE OF HAMDEN
VINTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
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; <i>Explain:</i>
2001-30782-001	Noncompliance citation of Ohio Rev. Code Section 5705.36 for appropriations exceeding actual resources	No	Not Corrected – See Finding Number 2003-001 in the Schedule of Findings
2001-30782-002	Noncompliance citation of Ohio Rev. Code Section 5705.41(B) for disbursements exceeding appropriations	No	Partially Corrected. This issue has been referred to management in a separate letter dated July, 14, 2004.
2001-30782-003	Noncompliance citation of Ohio Rev. Code Section 5705.41 (D) for obligations being incurred prior to the Village Clerk's certification that the amount required for the order had been lawfully appropriated.	No	Not Corrected. See Finding Number 2003-002 in the Schedule of Findings



**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 HAMDEN
VINTON 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
NOVEMBER 4, 2004**