



**Auditor of State
Betty Montgomery**

VILLAGE OF HASKINS
WOOD COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Haskins
Wood County
100 N. Church Street, P.O. Box 182
Haskins, Ohio 43525-0182

To the Village Council:

We have audited the accompanying financial statements of the Village of Haskins, Wood County, (the Village) as of and for the years ended December 31, 2002 and 2001. 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 as of December 31, 2002 and 2001, 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 June 26, 2003 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.

Village of Haskins
Wood County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of the audit committee, 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.

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Betty Montgomery
Auditor of State

June 26, 2003

**VILLAGE OF HASKINS
WOOD 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)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$22,486	\$117,770		\$140,256
Intergovernmental Receipts	38,019	47,791	\$1,079	86,889
Charges for Services	1,080			1,080
Fines, Licenses, and Permits	28,616			28,616
Earnings on Investments	10,754	75		10,829
Miscellaneous	2,197			2,197
	<u>103,152</u>	<u>165,636</u>	<u>1,079</u>	<u>269,867</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	46,496	34,077		80,573
Public Health Services	1,573			1,573
Leisure Time Activities	11,460			11,460
Community Environment	7,469			7,469
Basic Utility Services	6,000			6,000
Transportation		35,668		35,668
General Government	60,984	12,000		72,984
Debt Service:				
Principal Payments	1,952			1,952
Interest Payments	142			142
Capital Outlay	550		15,252	15,802
	<u>136,626</u>	<u>81,745</u>	<u>15,252</u>	<u>233,623</u>
Total Receipts Over/(Under) Disbursements	<u>(33,474)</u>	<u>83,891</u>	<u>(14,173)</u>	<u>36,244</u>
Other Financing Receipts and (Disbursements):				
Transfers-In	79,346	13,000	19,837	112,183
Transfers-Out	(13,000)	(99,183)		(112,183)
	<u>66,346</u>	<u>(86,183)</u>	<u>19,837</u>	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	32,872	(2,292)	5,664	36,244
Fund Cash Balances, January 1	<u>46,342</u>	<u>18,414</u>	<u>25,446</u>	<u>90,202</u>
Fund Cash Balances, December 31	<u>\$79,214</u>	<u>\$16,122</u>	<u>\$31,110</u>	<u>\$126,446</u>

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

**VILLAGE OF HASKINS
WOOD 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, 2002**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$656,395		\$656,395
Fines, Licenses and Permits	\$3,945		3,945
Miscellaneous	792	\$191	983
	<u>661,132</u>	<u>191</u>	<u>661,323</u>
Operating Cash Disbursements:			
Personal Services	76,259		76,259
Fringe Benefits	15,494		15,494
Contractual Services	254,573		254,573
Supplies and Materials	41,487		41,487
Other	16,991		16,991
Capital Outlay	36,575		36,575
	<u>441,379</u>		<u>441,379</u>
Operating Income	<u>219,753</u>	<u>191</u>	<u>219,944</u>
Non-Operating Cash Receipts:			
Special assessments	11,881		11,881
	<u>11,881</u>		<u>11,881</u>
Non-Operating Cash Disbursements:			
Debt Service	16,532		16,532
	<u>16,532</u>		<u>16,532</u>
Excess of Receipts Over Disbursements	215,102	191	215,293
Fund Cash Balances, January 1	<u>463,144</u>		<u>463,144</u>
Fund Cash Balances, December 31	<u>\$678,246</u>	<u>\$191</u>	<u>\$678,437</u>

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

**VILLAGE OF HASKINS
WOOD 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>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$20,467	\$91,167		\$111,634
Intergovernmental Receipts	45,632	62,340	\$115,712	223,684
Charges for Services	1,532			1,532
Fines, Licenses, and Permits	43,601			43,601
Earnings on Investments	21,275			21,275
Miscellaneous	1,868			1,868
Total Cash Receipts	<u>134,375</u>	<u>153,507</u>	<u>115,712</u>	<u>403,594</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	35,255	45,607		80,862
Public Health Services	1,094			1,094
Leisure Time Activities	13,288			13,288
Community Environment	7,594			7,594
Basic Utility Services	5,698			5,698
Transportation		22,662		22,662
General Government	79,257	9,584		88,841
Capital Outlay			202,778	202,778
Total Cash Disbursements	<u>142,186</u>	<u>77,853</u>	<u>202,778</u>	<u>422,817</u>
Total Receipts Over/(Under) Disbursements	<u>(7,811)</u>	<u>75,654</u>	<u>(87,066)</u>	<u>(19,223)</u>
Other Financing Receipts and (Disbursements):				
Transfers-In	61,932	10,500	17,482	89,914
Transfers-Out	(10,500)	(79,414)		(89,914)
Total Other Financing Receipts/(Disbursements)	<u>51,432</u>	<u>(68,914)</u>	<u>17,482</u>	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	43,621	6,740	(69,584)	(19,223)
Fund Cash Balances, January 1	<u>2,721</u>	<u>11,674</u>	<u>95,030</u>	<u>109,425</u>
Fund Cash Balances, December 31	<u>\$46,342</u>	<u>\$18,414</u>	<u>\$25,446</u>	<u>\$90,202</u>

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

**VILLAGE OF HASKINS
WOOD 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**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$556,439
Miscellaneous	14,272
	570,711
Operating Cash Disbursements:	
Personal Services	65,624
Fringe Benefits	12,100
Contractual Services	240,757
Supplies and Materials	34,792
Capital Outlay	73,830
Miscellaneous	9,710
	436,813
Operating Income	133,898
Non-Operating Cash Receipts:	
Special Assessments	11,431
Intergovernmental Receipts	2,061
Other Non-Operating Receipts	2,600
	16,092
Non-Operating Cash Disbursements:	
Debt Service	33,065
	33,065
Excess of Receipts Over Disbursements	116,925
Fund Cash Balances, January 1	346,219
Fund Cash Balances, December 31	\$463,144

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

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Haskins, Wood 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 water, sewer, and electric utilities, park operations, 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 in mutual funds, including STAR Ohio (the State Treasurer's Investment Pool), are valued at amounts reported by the mutual fund.

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

Income Tax Fund - This fund receives income tax revenues from business and residents within the Village.

COPS Fast Grant Fund -This fund receives grant money for the salaries of the police department.

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

3. Capital Project 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 project funds:

Main Street Issue II Grant Project Fund - This fund received State Issue II funds for the purpose of making improvements to the Main Street sanitary sewer.

Income Tax Capital Improvement Fund - This fund receives a portion of the Income Tax monies for capital improvement.

CSX Noise Abatement Fund - This fund received a grant from the CSX railroad to be used for noise abatement along the railroad tracks in the Village.

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:

Electric 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.

SA Sewer Utility Improvement Fund - This fund receives charges for services and special assessment from residents to finance improvement to the waste water treatment plant. .

5. Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

Haskins Library Fund - This fund received donations for the construction of a future library.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

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 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 2002 and 2001 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.

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:

	2002	2001
Demand deposits	(\$5,207)	(\$3,764)
Total deposits	(5,207)	(3,764)
 STAR Ohio	 45,055	 45,085
Money Market Mutual Fund	765,035	512,025
Total investments	810,090	557,110
 Total deposits and investments	 \$804,883	 \$553,346

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

The Village's financial institution invests the Village's balances each night in various repurchase agreements via a mutual fund investment sweep account.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$196,964	\$182,498	(\$14,466)
Special Revenue	173,539	178,636	5,097
Capital Projects	47,320	20,916	(26,404)
Enterprise	630,472	673,013	42,541
Fiduciary		191	191
Total	<u>\$1,048,295</u>	<u>\$1,055,254</u>	<u>\$6,959</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$195,437	\$149,626	\$45,811
Special Revenue	180,317	180,928	(611)
Capital Projects	67,820	15,252	52,568
Enterprise	694,059	457,911	236,148
Total	<u>\$1,137,633</u>	<u>\$803,717</u>	<u>\$333,916</u>

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$196,250	\$196,307	\$57
Special Revenue	193,768	164,007	(29,761)
Capital Projects	161,500	133,194	(28,306)
Enterprise	523,900	586,803	62,903
Total	<u>\$1,075,418</u>	<u>\$1,080,311</u>	<u>\$4,893</u>

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$194,800	\$152,686	\$42,114
Special Revenue	193,260	157,267	35,993
Capital Projects	269,000	202,778	66,222
Enterprise	596,853	469,878	126,975
Total	\$1,253,913	\$982,609	\$271,304

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.

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, 2002 was as follows:

	Principal	Interest Rate
Vehicle Purchase Loan	\$34,558	5.00%
Land Purchase Loan	192,054	5.00%
Total	\$226,612	

The vehicle purchase was a utility truck. The loan will be repaid in monthly payments including interest over three years. The land purchase was for development of an updated sewer/waste water sewer plant. The land purchase will be repaid in semi-annual payments including interest over five years.

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

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

Year ending December 31:	Vehicle Purchase Loan	Land Purchase Loan
2003	\$12,566	\$38,411
2004	12,566	38,411
2005	9,425	38,411
2006		38,411
2007		38,410
Total	<u>\$34,557</u>	<u>\$192,054</u>

7. JOINT VENTURE

The Village is a participant with forty-one other municipalities in the Ohio Municipal Electric Generation Agency Joint Venture 5- Belleville Project. The Village ownership share of this project is 0.13 percent. Each member is required to make debt service payments for the project based upon their percentage of ownership. Payments began in 1994 and are a part of the cost of electricity purchased by the Village.

Amortization of the above debt is scheduled as follows:

Year Ending December 31, 2003	Principal	Interest	Total
2003	\$4,479	\$9,708	\$14,187
2004	4,706	9,484	14,190
2005	4,940	9,244	14,184
2006	5,200	8,984	14,184
2007	5,480	8,705	14,185
2008- 2024	<u>155,143</u>	<u>86,023</u>	<u>241,166</u>
Total	<u>\$179,948</u>	<u>\$132,148</u>	<u>\$312,096</u>

8. 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 Ohio Public Employees Retirement System (OPERS). OP&F and OPERS 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 2002 and 2001, OP&F participants contributed 10 percent of their wages. The Village contributed an amount equal to 19.5 percent of police participant wages. Members of OPERS contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries for 2002 and 2001. The Village has paid all contributions required through December 31, 2002.

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

9. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool, (the Pool), an unincorporated non-profit association available to municipal corporations and their instrumentalities. Pursuant to § 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Pool provides a program of property and casualty insurance for its members. The Plan pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

Casualty excess-of-loss contracts at December 31, 2002 and 2001 generally protect against individual losses exceeding \$100,000 (\$150,000 for policies issued prior to April 1, 2001).

Property coverage contracts protect against losses, subject to a deductible of \$50,000 per occurrence, limited to an annual aggregate loss of the greater of \$300,000 or 1 percent of total coverage.

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained deficit at December 31, 2002 and 2001:

	<u>2002</u>	<u>2001</u>
Assets	\$3,354,251	\$2,958,827
Liabilities	<u>(4,851,866)</u>	<u>(3,863,373)</u>
Retained Deficit	<u><u>(\$1,497,615)</u></u>	<u><u>(\$904,546)</u></u>

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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 Haskins
Wood County
100 N. Church Street, P.O. Box 182
Haskins, Ohio 43525-0182

To the Village Council:

We have audited the accompanying financial statements of the Village of Haskins, Wood County, (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 26, 2003. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 26, 2003.

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 June 26, 2003.

Village of Haskins
Wood 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 audit committee, 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

June 26, 2003

**VILLAGE OF HASKINS
WOOD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2000-30187-001	Court costs not remitted to the state treasury for collections in accordance with Ohio Revised Code §§ 2743.70 and 2949.09.	Yes	



**Auditor of State
Betty Montgomery**

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VILLAGE OF HASKINS

WOOD 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
AUGUST 14, 2003**