



**Auditor of State  
Betty Montgomery**



VILLAGE OF HAMDEN  
VINTON COUNTY

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**Auditor of State  
Betty D. Montgomery**

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Village of Hamden  
Vinton County  
P.O. Box 355  
Hamden, Ohio 45634-0355

To the Village Council:

We have compiled the accompanying cash financial statements of the Village of Hamden, Vinton County, Ohio (the Village), as of December 31, 2002, as prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by governmental accounting and financial reporting standards. If the disclosures were included in the financial statements, they might influence the user's conclusions about the Village's financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State of Ohio

January 22, 2003

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**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>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
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 Investment	950	586	1,536
Miscellaneous	4,378		4,378
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Total Cash Receipts	63,679	48,876	112,555
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	15,635	19,744	106,172,379
Public Health Services	183		183
Transportation		42,594	127,824,594
General Government	24,609		24,609
Capital Outlay	13,945		13,945
Debt Service	2,493		2,493
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Total Cash Disbursements	56,865	62,338	119,203
Total Cash Receipts Over/(Under) Cash Disbursements	6,814	(13,462)	(6,648)
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		9,930	9,930
Transfers-Out	(8,000)		(8,000)
Other Financing Uses	(5,657)		(5,657)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(13,657)	9,930	(3,727)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(6,843)	(3,532)	(10,375)
Fund Cash Balances January 1	33,462	78,907	112,369
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<b>Fund Cash Balances, December 31</b>	<b><u>\$26,619</u></b>	<b><u>\$75,375</u></b>	<b><u>\$101,994</u></b>

**VILLAGE OF HAMDEN  
VINTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ENTERPRISE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<b>Enterprise Fund</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$148,435
Earnings on Investments	671
Miscellaneous	1,106
Total Operating Cash Receipts	150,212
<b>Operating Cash Disbursements:</b>	
Personal Services	151,068
Contractual Services	
Supplies and Materials	
Other	950
Capital Outlay	19,873
Total Operating Cash Disbursements	171,891
Operating Income/(Loss)	(21,679)
<b>Non-Operating Cash Receipts/Disbursements:</b>	
Other Financing Uses	(590)
Total Non-Operating Cash Receipts/Disbursements	(590)
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(22,269)
Transfers-Out	(1,930)
Net Receipts Over/(Under) Disbursements	(24,199)
Fund Cash Balances, January 1	48,023
<b>Fund Cash Balances, December 31</b>	<b>\$23,824</b>





**Auditor of State  
Betty Montgomery**

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**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  
MARCH 4, 2003**