



**VILLAGE OF HASKINS
WOOD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

VILLAGE OF HASKINS
WOOD COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Haskins
Wood County
100 North 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, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999. 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 audits 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 audits 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 audits provide 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, 2000 and 1999, 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 13, 2001 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 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.

Jim Petro
Auditor of State

June 13, 2001

**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, 2000**

	<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	\$17,038	\$87,125		\$104,163
Intergovernmental Receipts	23,692	90,585		114,277
Charges for Services	1,155			1,155
Fines, Licenses, and Permits	39,156			39,156
Earnings on Investments	12,282	122		12,404
Miscellaneous	1,867	2,313	\$90,000	94,180
	<u>95,190</u>	<u>180,145</u>	<u>90,000</u>	<u>365,335</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	27,720	79,495		107,215
Public Health Services	1,168			1,168
Leisure Time Activities	18,997			18,997
Community Environment	3,581			3,581
Basic Utility Services	4,126			4,126
Transportation		30,229		30,229
General Government	81,496	8,910		90,406
Capital Outlay			9,690	9,690
	<u>137,088</u>	<u>118,634</u>	<u>9,690</u>	<u>265,412</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(41,898)</u>	<u>61,511</u>	<u>80,310</u>	<u>99,923</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	56,000	12,000	14,200	82,200
Transfers-Out	(12,000)	(70,200)		(82,200)
	<u>44,000</u>	<u>(58,200)</u>	<u>14,200</u>	
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,102	3,311	94,510	99,923
Fund Cash Balances, January 1	<u>619</u>	<u>8,363</u>	<u>520</u>	<u>9,502</u>
Fund Cash Balances, December 31	<u>\$2,721</u>	<u>\$11,674</u>	<u>\$95,030</u>	<u>\$109,425</u>

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

**VILLAGE OF HASKINS
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$516,486
Miscellaneous	1,185
	517,671
Operating Cash Disbursements:	
Personal Services	68,833
Fringe Benefits	14,802
Contractual Services	210,273
Supplies and Materials	42,351
Capital Outlay	40,985
Miscellaneous	540
	377,784
Operating Income	139,887
Non-Operating Cash Receipts:	
Special Assessments	11,683
Non-Operating Cash Disbursements:	
Debt Service	(33,065)
Net Receipts Over/(Under) Disbursements	118,505
Cash Balances, January 1	227,714
Cash Balances, December 31	\$346,219

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, 1999**

	<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	\$12,181	\$98,228		\$110,409
Intergovernmental Receipts	19,024	49,812		68,836
Charges for Services	2,290			2,290
Fines, Licenses, and Permits	41,326			41,326
Earnings on Investments	6,294	64		6,358
Miscellaneous	3,667	965		4,632
	<u>84,782</u>	<u>149,069</u>		<u>233,851</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	42,987	53,859		96,846
Public Health Services	294			294
Leisure Time Activities	17,236			17,236
Community Environment	642			642
Basic Utility Services	4,175			4,175
Transportation	6,654	29,010		35,664
General Government	79,907	9,284		89,191
Capital Outlay	8,350		\$42,174	50,524
	<u>160,245</u>	<u>92,153</u>	<u>42,174</u>	<u>294,572</u>
Total Cash Disbursements	<u>160,245</u>	<u>92,153</u>	<u>42,174</u>	<u>294,572</u>
Total Receipts Over/(Under) Disbursements	<u>(75,463)</u>	<u>56,916</u>	<u>(42,174)</u>	<u>(60,721)</u>
Other Financing Receipts/(Disbursements):				
Sale of fixed assets	7,380			7,380
Transfers-In	76,000	11,000	24,000	111,000
Advances-In		10,000		10,000
Transfers-Out	(17,000)	(90,000)		(107,000)
Advances-Out	(10,000)			(10,000)
	<u>56,380</u>	<u>(69,000)</u>	<u>24,000</u>	<u>11,380</u>
Total Other Financing Receipts/(Disbursements)	<u>56,380</u>	<u>(69,000)</u>	<u>24,000</u>	<u>11,380</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(19,083)	(12,084)	(18,174)	(49,341)
Fund Cash Balances, January 1	<u>19,702</u>	<u>20,447</u>	<u>18,694</u>	<u>58,843</u>
Fund Cash Balances, December 31	<u>\$619</u>	<u>\$8,363</u>	<u>\$520</u>	<u>\$9,502</u>

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

**VILLAGE OF HASKINS
WOOD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$442,004
Operating Cash Disbursements:	
Personal Services	68,107
Fringe Benefits	15,536
Contractual Services	181,773
Supplies and Materials	104,829
Capital Outlay	16,393
Total Operating Cash Disbursements	386,638
Operating Income	55,366
Non-Operating Cash Receipts:	
Special Assessments	11,386
Non-Operating Cash Disbursements:	
Debt Service	(33,065)
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	33,687
Transfers-Out	(4,000)
Net Receipts Over/(Under) Disbursements	29,687
Cash Balances, January 1	198,027
Cash Balances, December 31	\$227,714

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, 2000 AND 1999**

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 general governmental services, including water, sewer and electric utilities, park operations (leisure time activities), 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

The Village has a sweep account which is valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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 businesses 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, 2000 AND 1999
(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:

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.

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.

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 need reapportioned in the subsequent year.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(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.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Village.

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:

	<u>2000</u>	<u>1999</u>
Demand deposits	(\$11,105)	\$192,005
Repurchase Agreement	421,502	
STAR Ohio	45,247	45,211
Total investments	466,749	45,211
Total deposits and investments	\$455,644	\$237,216

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) 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 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, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$193,330	\$151,190	(\$42,140)
Special Revenue	232,341	192,145	(40,196)
Capital Projects	111,000	104,200	(6,800)
Enterprise	487,712	529,354	41,642
Total	\$1,024,383	\$976,889	(\$47,494)

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$170,000	\$149,088	\$20,912
Special Revenue	203,900	188,834	15,066
Capital Projects	110,000	9,690	100,310
Enterprise	541,000	410,849	130,151
Total	<u>\$1,024,900</u>	<u>\$758,461</u>	<u>\$266,439</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$189,038	\$168,162	(\$20,876)
Special Revenue	197,389	160,069	(37,320)
Capital Projects	34,170	24,000	(10,170)
Enterprise	479,788	453,390	(26,398)
Total	<u>\$900,385</u>	<u>\$805,621</u>	<u>(\$94,764)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$208,740	\$177,245	\$31,495
Special Revenue	210,215	182,153	28,062
Capital Projects	52,770	42,174	10,596
Enterprise	481,177	423,703	57,474
Total	<u>\$952,902</u>	<u>\$825,275</u>	<u>\$127,627</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 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.

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$45,069	7%

The Ohio Water Development Authority (OWDA) loan relates to the construction of a municipal sewer system. A special sewer assessment is being collected to repay this debt through the Special Assessment Sewer Improvement Fund.

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

Year Ending December 31:	OWDA Loan
2001	\$33,065
2002	16,533
Total	\$49,598

6. 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	Participant Principal	Participant Interest	Participant Total Debt Service
2001	\$4,069	\$10,119	\$14,188
2002	4,264	9,921	14,185
2003	4,479	9,708	14,187
2004	4,706	9,484	14,190
2005	4,940	9,244	14,184
2006- 2024	165,826	103,710	269,536
Total	\$188,284	\$152,186	\$340,470

**VILLAGE OF HASKINS
WOOD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

7. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Fund (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS 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 2000 and 1999, members of OP&F contributed 10% of their wages to the OP&F. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% and 10.84% of participants' gross salaries for 1999 and 2000, respectively. The Village has paid all contributions required through December 31, 2000.

8. RISK MANAGEMENT

Risk Pool Membership

The Government 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 Section 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, 2000 and 1999 generally protect against individual losses over \$150,000 (\$100,000 for policies issued after March 31, 2000).

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% of total coverage.

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

	<u>2000</u>	<u>1999</u>
Assets	\$2,958,827	\$4,151,450
Liabilities	<u>3,863,373</u>	<u>3,461,914</u>
Retained (deficit) earnings	<u><u>(\$904,546)</u></u>	<u><u>\$689,536</u></u>

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



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

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

To the Village Council:

We have audited the financial statements of the Village of Haskins, Wood County, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 13, 2001. We conducted our audits 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-30187-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 13, 2001.

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 13, 2001.

Village of Haskins
Wood County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended 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.

Jim Petro
Auditor of State

June 13, 2001

VILLAGE OF HASKINS
WOOD COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

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

FINDING NUMBER 2000-30187-001

Finding Repaid Under Audit

For the two year period ended December 31, 2000, the Mayor's Court cashbook indicated that court costs collected and owed to the State Treasurer, in accordance with Ohio Revised Code §§ 2743.70 and 2949.09, were underpaid by \$1,340.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public money not accounted for is hereby issued against the Village of Haskins General Fund, former Mayor Kenneth W. Fallows, and Hylant Maclean Insurance Company, jointly and severally, and in favor of the Treasurer of the State of Ohio, in the amount of one thousand three hundred and forty dollars.

On April 6, 2001, the Village issued check number 4023 in the amount of one thousand three hundred and forty dollars payable to the Treasurer, State of Ohio.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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
JULY 19, 2001**