

Village of Matamoras
Washington County, Ohio

Regular Audit

For the Years Ended December 31, 2001 - 2002



**Auditor of State
Betty Montgomery**

Village Council
Village of Matamoras
P.O. Box 536
Matamoras, OH 45767

We have reviewed the Independent Auditor's Report of the Village of Matamoras, Washington County, prepared by Knox & Knox, CPAs, for the audit period January 1, 2001 through December 31, 2002. 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 Matamoras is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

July 18, 2003

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VILLAGE OF MATAMORAS
WASHINGTON COUNTY, OHIO

Table of Contents

	<u>Page</u>
Report of Independent Accountants.....	1 - 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 and Similar Fiduciary Fund Types - For the Year Ended December 31, 2002.....	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2001.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Proprietary and Similar Fiduciary Fund Types - For the Year Ended December 31, 2001.....	6
Notes to the Financial Statements.....	7 - 13
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	14 - 15
Schedule of Prior Audit Findings.....	16

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Report of Independent Accountants

Matamoras Village Council
Village of Matamoras
Washington County
800 Grandview Avenue
Matamoras, Ohio 45767

To the Members of Village Council:

We have audited the accompanying financial statements of the Village of Matamoras, Washington County, Ohio, (the Village) as of and for the years ended December 31, 2002 and December 31, 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 of Matamoras, Washington County, Ohio, as of December 31, 2002 and December 31, 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 27, 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 *Governmental 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 management, the Village Council 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.

Knox & Knox

Orrville, Ohio
June 27, 2003

VILLAGE OF MATAMORAS
WASHINGTON 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

	Governmental Funds		Total
	General	Special Revenue	(Memorandum Only)
Cash Receipts:			
Local Taxes	\$ 21,133	\$ 9,534	\$ 30,667
Intergovernmental	105,310	16,316	121,626
Charges For Services	-0-	1,000	1,000
Fines, License and Permits	12,641	4,998	17,639
Miscellaneous	<u>16,239</u>	<u>10,338</u>	<u>26,577</u>
Total Cash Receipts	155,323	42,186	197,509
Cash Disbursements:			
Security of Persons and Property	54,402	19,140	73,542
Transportation	837	20,977	21,814
General Government	64,044	200	64,244
Capital Outlay	14,829	-0-	14,829
Debt Service	<u>1,133</u>	<u>-0-</u>	<u>1,133</u>
Total Cash Disbursements	<u>135,245</u>	<u>40,317</u>	<u>175,562</u>
Total Cash Receipts Over/(Under) Cash Disbursements	20,078	1,869	21,947
Fund Cash Balances, January 1, 2002	<u>44,442</u>	<u>27,024</u>	<u>71,466</u>
Fund Cash Balances, December 31, 2002	<u>\$ 64,520</u>	<u>\$ 28,893</u>	<u>\$ 93,413</u>

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

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

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

	<u>Proprietary Fund Type Enterprise</u>	<u>Fiduciary Fund Type Agency</u>	<u>Total (Memorandum Only)</u>
Operating Cash Receipts:			
Charges for Services	\$ 231,951	\$ -0-	\$ 231,951
Miscellaneous			
Total Operating Cash Receipts	<u>231,951</u>	<u>-0-</u>	<u>231,951</u>
Operating Cash Disbursements:			
Personal Services	76,174	-0-	76,174
Contractual Services	40,637	-0-	40,637
Supplies and Materials	58,149	-0-	58,149
Capital Outlay	<u>33,421</u>	<u>-0-</u>	<u>33,421</u>
Total Operating Cash Disbursements	<u>208,381</u>	<u>-0-</u>	<u>208,381</u>
Operating Income/(Loss)	23,570	-0-	23,570
Non-operating Cash Receipts:			
Other Operating Revenue	<u>48,316</u>	<u>16,224</u>	<u>64,540</u>
Total Non-Operating Cash Receipts	48,316	16,224	64,540
Non-Operating Cash Disbursements:			
Debt Service	8,510	-0-	8,510
Other Non-Operating Expenses	<u>7,964</u>	<u>16,224</u>	<u>24,188</u>
Total Non-Operating Cash Disbursements	<u>16,474</u>	<u>16,224</u>	<u>32,698</u>
Excess of Non-Operating Receipts Over(under) Non-Operating Disbursements	<u>31,842</u>	<u>-0-</u>	<u>31,842</u>
Net Receipts Over/(Under) Disbursements	55,412	-0-	55,412
Fund Cash Balances, January 1, 2002	<u>237,049</u>	<u>1,308</u>	<u>238,357</u>
Fund Cash Balances, December 31, 2002	<u>\$ 292,461</u>	<u>\$ 1,308</u>	<u>\$293,769</u>

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

VILLAGE OF MATAMORAS
WASHINGTON 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

	Governmental Funds Types		Total
	General	Special Revenue	(Memorandum Only)
Cash Receipts:			
Local Taxes	\$ 21,508	\$12,035	\$33,543
Intergovernmental	69,253	19,714	88,967
Fines, License and Permits	13,811	4,447	18,258
Miscellaneous	<u>28,823</u>	<u>4,422</u>	<u>33,245</u>
Total Cash Receipts	133,395	40,618	174,013
Cash Disbursements:			
Security of Persons and Property	77,528	20,597	98,125
Transportation	-0-	19,689	19,689
General Government	42,807	2,646	45,453
Capital Outlay	15,666	-0-	15,666
Debt Service	<u>94</u>	<u>-0-</u>	<u>94</u>
Total Cash Disbursements	<u>136,095</u>	<u>42,932</u>	<u>179,027</u>
Total Cash Receipts Over/(Under) Cash Disbursements	< 2,700>	< 2,314>	< 5,014>
Other Financing Receipts/Disbursements:			
Proceeds of Note	<u>5,000</u>	<u>-0-</u>	<u>5,000</u>
Total Other Financing Receipts/ Disbursements:	<u>5,000</u>	<u>-0-</u>	<u>5,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	2,300	< 2,314>	< 14>
Fund Cash Balances, January 1, 2001	<u>42,142</u>	<u>29,338</u>	<u>71,480</u>
Fund Cash Balances, December 31, 2001	<u>\$ 44,442</u>	<u>\$ 27,024</u>	<u>\$ 71,466</u>

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

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Proprietary Fund Type Enterprise</u>	<u>Fiduciary Fund Type Agency</u>	<u>Total (Memorandum Only)</u>
Operating Cash Receipts:			
Charges for Services	\$ 228,162	\$ -0-	\$ 228,162
Miscellaneous	314		314
	<u>228,476</u>	<u>-0-</u>	<u>228,476</u>
Total Operating Cash Receipts			
Operating Cash Disbursements:			
Personal Services	78,183	-0-	78,183
Contractual Services	65,599	-0-	65,599
Supplies and Materials	60,469	-0-	60,469
Capital Outlay	<u>18,741</u>	<u>-0-</u>	<u>18,741</u>
Total Operating Cash Disbursements	<u>222,992</u>	<u>-0-</u>	<u>222,992</u>
Operating Income/(Loss)	<u>5,484</u>	<u>-0-</u>	<u>5,484</u>
Non-Operating Cash Receipts:			
Proceeds of Note	24,900	-0-	24,900
Other Non-Operating Receipts	<u>-0-</u>	<u>22,109</u>	<u>22,109</u>
Total Non-Operating Cash Disbursements	24,900	22,109	47,009
Non-Operating Cash Disbursements:			
Debt Service	8,850	-0-	8,850
Other Non-Operating Cash Disbursements	<u>-0-</u>	<u>22,109</u>	<u>22,109</u>
Total Non-Operating Cash Disbursements	<u>8,850</u>	<u>22,109</u>	<u>30,959</u>
Excess of Non-Operating Receipts Over(Under) Non-Operating Disbursements	<u>16,050</u>	<u>-0-</u>	<u>16,050</u>
Net Receipts Over/Under Disbursements	21,534	-0-	21,534
Fund Cash Balances, January 1, 2001	<u>215,515</u>	<u>1,308</u>	<u>216,823</u>
Fund Cash Balances, December 31, 2001	<u>\$ 237,049</u>	<u>\$ 1,308</u>	<u>\$ 238,357</u>

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

VILLAGE OF MATAMORAS
WASHINGTON 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 Matamoras, Washington 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 and sewer utilities, maintenance of Village roads and bridges (public works), and police and fire protection (public safety).

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest earned is recognized and recorded when received.

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:

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.

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 receives gasoline tax and motor vehicle license tax money for constructing, maintaining and repairing Village streets.

Fire Fund - This fund receives money from a contract with Grandview Township to provide fire protection to the residents of that township.

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

Enterprise Fund

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:

Water 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.

Fiduciary (Agency Fund)

Financial accountability for the Mayor's Court is that of an agent, acting in a fiduciary capacity for others. The court has no equity or ownership over the monies it controls. By virtue of Ohio law, the monies collected are distributed within a specified period of time to specific recipients. The records are kept on a cash basis.

E. Budgetary Process

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

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.

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.

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

1. Summary of Significant Accounting Policies (Continued)

E. Budgetary Process (Continued)

Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are cancelled, 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. 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 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>2002</u>	<u>2001</u>
Dem and Deposits	\$387,182	\$309,823

Deposits:

Deposits are (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

3. Budgetary Activity

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

2002 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 139,510	\$ 155,323	\$ 15,813
Special Revenue	45,700	42,186	< 3,514 >
Enterprise	277,732	280,267	2,535
Fiduciary	<u>16,244</u>	<u>16,244</u>	<u>-0-</u>
Total	<u>\$ 479,186</u>	<u>\$ 494,020</u>	<u>\$ 14,834</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$156,758	\$135,245	\$ 21,513
Special Revenue	52,892	40,317	12,575
Enterprise	318,984	224,855	94,129
Fiduciary	17,551	16,244	1,307
Total	<u>\$ 546,185</u>	<u>\$ 416,661</u>	<u>\$ 129,524</u>

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

3. Budgetary Activity (Continued)

2001 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 109,052	\$ 138,395	\$ 29,343
Special Revenue	49,190	40,618	< 8,572>
Enterprise	278,887	253,376	< 25,511>
Fiduciary	<u>23,292</u>	<u>22,109</u>	<u>< 1,183></u>
Total	<u>\$ 460,421</u>	<u>\$ 454,498</u>	<u><\$ 5,923></u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$146,345	\$136,095	\$ 10,250
Special Revenue	68,975	42,932	26,043
Enterprise	279,238	231,842	47,396
Fiduciary	<u>24,016</u>	<u>22,109</u>	<u>1,907</u>
Total	<u>\$ 518,574</u>	<u>\$ 432,978</u>	<u>\$ 85,596</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.

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.

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

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, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Mortgage Revenue Bonds	\$ 8,170	5%
Ohio Public Works Commission	\$ 24,900	2%
General Obligation Note	4,020	5%

On June 1, 1964, the Village issued \$160,000 of First Mortgage Sewage System Revenue Bonds. At that time, the Village established a bond reserve account at Mellon Bank, now Chase Manhattan Bank, which serves as trustee for the account. During the years 1964 through 1985, the Village transferred monies from its Sewer Fund to the bond reserve account at Mellon Bank for purposes of paying off this obligation. These transactions were recorded as Sewer Fund expenditures. The bond reserve account is not presented on the accompanying financial statements. This balance is currently sufficient to meet all future principal and interest payments through final maturity date of June 1, 2003. Upon final maturity, and after sufficient funds are segregated for payment of all current and past-due bonds and coupons, the balance of monies in the bond reserve account at Chase Manhattan Bank will be returned to the Village.

The Village borrowed \$24,900 from the Ohio Public Works Commission for the replacement of Collins Run and Riverfront lift stations. The term of the loan is 20 years, to be amortized in 40 semi-annual payments of \$758, beginning on July 1, 2003.

The Village borrowed \$5,000 from a commercial bank to purchase cameras for police cars. The term of the general obligation note is 5 years, to be amortized in 60 monthly payments of \$94, beginning on December 9, 2001.

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

<u>Year ending December 31:</u>	<u>Mortgage Revenue Bond</u>	<u>Ohio Public Works Commission</u>	<u>General Obligation Note</u>
2003	\$ 8,170	\$1,517	\$1,132
2004	-0-	1,517	1,132
2005	-0-	1,517	1,132
2006	-0-	1,517	1,038
2007	-0-	1,517	-0-
Subsequent years	-0-	22,750	-0-
	<u>\$ 8,170</u>	<u>\$ 30,335</u>	<u>\$ 4,434</u>

VILLAGE OF MATAMORAS
WASHINGTON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

6. Retirement Systems

The Village's law enforcement officers belong to the Police & Firemen's Disability & Pension Funds (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including post-retirement 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, members of PFDPF contributed 10% of their wages to the PFDPF. 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% of participants' gross salaries. The Village has paid all contributions required through December 31, 2002.

7. Risk Management

The village maintains insurance coverage with private carriers for the following risks:

- General liability and casualty
- Public officials' liability
- Vehicles
- Property

8. Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

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

Matamoras Village Council
Village of Matamoras
Washington County
800 Grandview Avenue
Matamoras, Ohio 45767

To the Members of Village Council:

We have audited the financial statements of the Village of Matamoras, Washington County, Ohio (the Village), as of and for the years ended December 31, 2002 and December 31, 2001, and have issued our report thereon dated June 27, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United State 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 would 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*.

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 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 we have reported to management of the Village, in a separate letter dated June 27, 2003.

Page Two

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

KNOX & KNOX

Orrville, Ohio
June 27, 2003

VILLAGE OF MATAMORAS
WASHINGTON 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 <u>Longer</u> Valid; <i>Explain:</i>
2000-31084-001	Ohio Revised Code Section 5705.39 requires that total appropriations not exceed total estimated resources for each fund.	Fully corrected	



**Auditor of State
Betty Montgomery**

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VILLAGE OF MATAMORAS

WASHINGTON 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 21, 2003**