

***VILLAGE OF WILMOT  
STARK COUNTY, OHIO***

***AUDIT REPORT***

***FOR THE YEAR ENDED DECEMBER 31, 2004***

***Charles E. Harris and Associates, Inc.***  
**Certified Public Accountants and Government Consultants**





**Auditor of State  
Betty Montgomery**

Village Council  
Village of Wilmot  
P.O. Box 192  
Wilmot, Ohio 44689

We have reviewed the *Report of Independent Accountants* of the Village of Wilmot, Stark County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2004 through December 31, 2004. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Wilmot is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

November 28, 2006

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**VILLAGE OF WILMOT**  
**STARK COUNTY, OHIO**  
**Audit Report**  
**For the Year Ended December 31, 2004**

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**Rockefeller Building**  
**614 West Superior Avenue #1242**  
**Cleveland, OH 44113-1306**  
**Office Phone - (216) 575-1630**  
**Fax - (216) 436-2411**

***Charles E. Harris & Associates, Inc.***  
***Certified Public Accountants***

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Village of Wilmot  
Stark County  
300 Massillon St.  
Wilmot, Ohio 44689

We have audited the accompanying financial statements of the Village of Wilmot, Stark County (the Village), as of and for the year ended December 31, 2004. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since the Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village, as of December 31, 2004, and its cash receipts and disbursements and changes in fund cash balances for the year then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the year ended December 31, 2004. The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2006, 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 grant agreements and other matters. While we do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal controls over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

***Charles E. Harris & Associates, Inc.***

September 25, 2006



**VILLAGE OF WILMOT  
STARK COUNTY, OHIO  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types			Total Memorandum Only
	General	Special Revenue	Debt Service	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$ 101,242	\$ 1,429	\$ -	\$ 102,671
Intergovernmental	9,217	12,405	-	21,622
Fines Licenses & Permits	4,344	618	-	4,962
Earnings on Investments	534	15	-	549
Miscellaneous	2,059	-	-	2,059
<b>Total Cash Receipts</b>	<b>117,396</b>	<b>14,467</b>	<b>-</b>	<b>131,863</b>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons & Property	70,913	-	-	70,913
Public Health Services	853	-	-	853
Leisure Time Activities	712	-	-	712
Community Environment	100	-	-	100
Basic Utility Services	842	-	-	842
Transportation	-	15,228	-	15,228
General Government	36,311	320	-	36,631
Debt Service:				
Principal Payment	-	-	15,656	15,656
Interest and Fiscal Charges	-	-	6,277	6,277
<b>Total Cash Disbursements</b>	<b>109,731</b>	<b>15,548</b>	<b>21,933</b>	<b>147,212</b>
Total Receipts Over/(Under) Disbursements	7,665	(1,081)	(21,933)	(15,349)
<b>Other Financing Sources/(Uses)</b>				
Transfers-In	-	1,003	16,076	17,079
Transfers-Out	(7,319)	-	-	(7,319)
Other Financing Uses	(3)	-	-	(3)
<b>Total Other Financing Sources/(Uses)</b>	<b>(7,322)</b>	<b>1,003</b>	<b>16,076</b>	<b>9,757</b>
Excess of Cash Receipts And Other Financing Sources Over / (Under) Cash Disbursements And Other Financing Uses	343	(78)	(5,857)	(5,592)
Fund Cash Balance, January 1	4,879	5,502	5,857	16,238
<b>Fund Cash Balance, December 31</b>	<b>\$ 5,222</b>	<b>\$ 5,424</b>	<b>\$ -</b>	<b>\$ 10,646</b>
<b>Reserve for Encumbrances, December 31</b>	<b>\$ 1,896</b>	<b>\$ 2,920</b>	<b>\$ -</b>	<b>\$ 7,126</b>

See accompanying Notes to the Financial Statements.

**VILLAGE OF WILMOT**  
**STARK COUNTY, OHIO**  
**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND**  
**CHANGES IN FUND CASH BALANCES**  
**ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Total - Memorandum Only</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$ 73,359	\$ 6,618	\$ 79,977
<b>Operating Cash Disbursements:</b>			
Personal Services	20,965	-	20,965
Employee Fringe Benefits	3,388	-	3,388
Contractual Services	14,264	-	14,264
Supplies & Materials	7,955	-	7,955
Capital Outlay	1,000	-	1,000
Miscellaneous	2,855	4,962	7,817
Total Operating Cash Disbursements	<u>50,427</u>	<u>4,962</u>	<u>55,389</u>
<b>Operating Income/(Loss)</b>	<b>22,932</b>	<b>1,656</b>	<b>24,588</b>
<b>Non-Operating Cash Disbursements:</b>			
Other Non-Operating Cash Disbursements	<u>-</u>	<u>(1,320)</u>	<u>(1,320)</u>
Excess of Receipts Over Disbursements Before Transfers	22,932	336	23,268
Transfers-In	452	-	452
Transfers-Out	<u>(10,212)</u>	<u>-</u>	<u>(10,212)</u>
Net Receipts Over Disbursements	13,172	336	13,508
Fund Cash Balance, January 1	<u>80,346</u>	<u>278</u>	<u>80,624</u>
<b>Fund Cash Balance, December 31</b>	<u>\$ 93,518</u>	<u>\$ 614</u>	<u>\$ 94,132</u>
<b>Reserve for Encumbrances, December 31</b>	<u>\$ 11,278</u>	<u>\$ 336</u>	<u>\$ 11,614</u>

See accompanying Notes to the Financial Statements.

**VILLAGE OF WILMOT  
STARK COUNTY, OHIO  
Notes to the Financial Statements  
For the Year Ended December 31, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Village of Wilmot, (the Village) is a body corporate and politic established for the purpose of exercising 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, police services and a Mayor's Court. The Village contracts with Wilmot Fire and Rescue to provide fire and rescue services.

The Village's management believes these financial statements included in this report represent all of the funds of the Village over which the Village has the ability to exercise direct operating control.

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 disbursement 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.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. CASH AND INVESTMENTS

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. FUND ACCOUNTING

The Village maintains its accounting records in accordance with the principles of "Fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

**VILLAGE OF WILMOT**  
**STARK COUNTY, OHIO**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. FUND ACCOUNTING – (continued)

Special Revenue Funds: To account for the proceeds of specific revenue sources (other than trusts or capital projects) that are legally restricted to disbursements for specified purposes. The Village has the following significant Special Revenue Fund:

Street Construction, Maintenance and Repair Fund – This fund received gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

Debt Service Fund: These funds are used to accumulate resources for the payment of bond and note debt. The Village has the following significant debt service fund:

Debt Retirement Fund – This fund is used to accumulate resources for the payment of principal and interest on the Village’s debt issues.

Proprietary Fund Types:

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

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

Fiduciary Fund Type:

Agency Funds: This fund is to account for operations where the Village is acting in an agency capacity. The Village has the following significant Agency Fund:

Mayor’s Court – This fund is used to record the collection and distribution of fines and court costs resulting from the operation of the Mayor’s Court.

E. BUDGETARY PROCESS

1. Estimated Resources

The county auditor calculates the estimated revenues available to the Village. She prepares a certificate of estimated resources based upon this calculation and upon the other financial information supplied in the budget sent by the Village. The certificate is approved by the county budget commission and sent to the Village Treasurer.

**VILLAGE OF WILMOT**  
**STARK COUNTY, OHIO**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

E. BUDGETARY PROCESS – (continued)

1. Estimated Resources - (continued)

Prior to December 31, the Village must revise its budget so that the total budgeted expenditures for a fund will not exceed the amount of stated in the certificate of estimated resources. The revised budget serves as the basis for the annual appropriation measure.

On or about January 1, the Clerk/Treasurer sends the county auditor a certificate to which includes the actual unencumbered balances from the preceding year. The county auditor prepares an amended certificate, submits it to the county budget commission for approval. This amended certificate may be further amended during the year if projected increases or decreases in revenue are identified by the Clerk/Treasurer. The amounts reported in Note 5 reflect the amounts in the final amended certificates issued during 2004.

Budget receipts, as shown in Note 5, do not include the unencumbered fund balances as of January 1, 2004. However, those fund balances are available for appropriations.

2. Appropriations

A temporary appropriation measure to control cash expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by March 31 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources.

The legal level of budgetary control is at the object level in all funds. Any budgetary modifications at this level may only be made by ordinance of the Village Council.

3. Encumbrances

The Village is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Unencumbered appropriations lapse at year-end.

Encumbered appropriations are carried forward to the succeeding fiscal year without being re-appropriated. In Note 5, encumbrances are added to budgetary expenditures and compared to current year appropriations plus prior year carry-over appropriations.

**VILLAGE OF WILMOT**  
**STARK COUNTY, OHIO**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities on the accompanying financial statements.

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

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>2004</u>
Demand Deposits	\$76,959
STAR Ohio	<u>27,819</u>
Total	<u>\$104,778</u>

*Deposits:* Deposits are either (1) insured by the Federal Depository Insurance Corporation; (2) collateralized by securities specifically pledged by the financial institution to the Township or (3) 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.

3. PROPERTY TAXES

Real property taxes become a lien on all non-exempt real property located in the county on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later payment dates to be established.

Real property owners' tax bills are further reduced by homestead and rollback deductions when applicable. The amount of these homestead and rollback reductions is reimbursed to the Village by the State of Ohio.

Owners of tangible personal property are required to file a list of such property including costs, by April 30 of each year. The property is assessed for tax purposes at varying statutory percentages of cost.

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

**VILLAGE OF WILMOT  
STARK COUNTY, OHIO  
Notes to the Financial Statements  
For the Year Ended December 31, 2004**

4. LOCAL INCOME TAX

The Village levies a municipal income tax of 1.5 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.

5. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2004 follows:

2004 Budgeted vs Actual Budgetary Basis Expenditures			
Fund Types	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 136,342	\$ 118,949	\$ 17,393
Special Revenue	30,528	18,468	12,060
Debt Service	21,933	21,933	-
Enterprise	151,610	71,917	79,693
Total	\$ 340,413	\$ 231,267	\$ 109,146

2004 Budgeted vs Actual Receipts			
Fund Types	Budgeted Receipts	Actual Receipts	Variance
General	\$ 143,585	\$ 117,396	\$ (26,189)
Special Revenue	25,301	15,470	(9,831)
Debt Service	21,933	16,076	(5,857)
Enterprise	80,695	73,811	(6,884)
Total	\$ 271,514	\$ 222,753	\$ (48,761)

**VILLAGE OF WILMOT  
STARK COUNTY, OHIO  
Notes to the Financial Statements  
For the Year Ended December 31, 2004**

6. DEBT

Debt activity for the year ended December 31, 2004 was as follows:

	Balance 1/1/2004	Additions	Deletions	Balance 12/31/2004
Water System Improvement Bond	\$ 63,687	\$ -	\$ (6,470)	\$ 57,217
Town Hall Remodeling Bond	40,340	-	(9,186)	31,154
	<u>\$ 104,027</u>	<u>\$ -</u>	<u>\$ (15,656)</u>	<u>\$ 88,371</u>

Principal and interest requirements to retire long-term obligations outstanding at December 31, 2004 are as follows:

<u>Year Ending December 31:</u>	<u>Water System Improvement Bonds</u>	<u>Town Hall Bonds</u>
2005	\$ 10,212	\$ 5,689
2006	10,212	11,378
2007	10,212	11,378
2008	10,212	5,687
2009 - 2011	30,636	-
Interest	<u>(14,267)</u>	<u>(2,978)</u>
Total	<u>\$ 57,217</u>	<u>\$ 31,154</u>

7. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible. The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

The Pool's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2004:



**VILLAGE OF WILMOT**  
**STARK COUNTY, OHIO**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2004**

7. RISK MANAGEMENT – (continued)

	<u>2004</u>
Assets	\$ 6,685,522
Liabilities	<u>2,227,808</u>
Member's Equity	<u>\$ 4,457,714</u>

8. RETIREMENT SYSTEM

The Ohio Public Employees Retirement System (OPERS) is a state operated, cost sharing, multiple employer public employee retirement system. OPERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. OPERS also provides survivor and disability benefits to vested employees.

Contributions rates are prescribed by the Ohio Revised Code. The Village's OPERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% for 2004 of participant's gross salaries. The Village has paid all contributions required through December 31, 2004.

9. TRANSFERS

The Village transferred money from the General Fund and Enterprise Funds to the Debt Service Fund to pay debt principal and interest. The Village followed all applicable Ohio Revised requirements.

10. CONTINGENT LIABILITIES

Management believes there are no pending claims or lawsuits.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Wilmot  
Stark County  
300 Massillon St.  
Wilmot, Ohio 44689

We have audited the financial statements of the Village of Wilmot, Stark County, Ohio, (the Village) as and for the year ended December 31, 2004, and have issued our report thereon dated September 25, 2006, wherein we noted the Village follows accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Controls 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 an opinion 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 caused by error or fraud 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 September 25, 2006.

Compliance and Other Matters

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, grant agreements and other matters, 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 other matters involving compliance that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated September 25, 2006.

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

***Charles E. Harris & Associates, Inc.***

September 25, 2006

**STATUS OF PRIOR YEAR'S CITATIONS AND RECOMMENDATIONS**

The prior audit report, for the years ending December 31, 2002 and 2003, reported no material citations or recommendations.



**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 WILMOT**

**STARK 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  
DECEMBER 12, 2006**