



**VILLAGE OF WASHINGTONVILLE
COLUMBIANA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Washingtonville
Columbiana County
100 School Street
Washingtonville, Ohio 44490

To the Village Council:

We have audited the accompanying financial statements of the Village of Washingtonville, Columbiana County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. 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 generally accepted auditing standards 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 and reserves for encumbrances of the Village as of December 31, 1999 and 1998, 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 March 3, 2000 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.

This report is intended solely for the information and use of the Village Council, management, 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

March 3, 2000

**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	\$12,409	\$53,925	\$0	\$66,334
Special Assessments	587			587
Intergovernmental Receipts	28,526	50,468		78,994
Fines, Licenses, and Permits	20,147	2,215		22,362
Earnings on Investments	8,670	110		8,780
Miscellaneous	2,062	2,596		4,658
	<u>72,401</u>	<u>109,314</u>	<u>0</u>	<u>181,715</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	2,733	83,949		86,682
Public Health Services	245			245
Transportation		29,012		29,012
General Government	51,915			51,915
Debt Service:				
Principal Payments		8,989		8,989
Interest Payments		2,271		2,271
Capital Outlay	369	2,333		2,702
	<u>55,262</u>	<u>126,554</u>	<u>0</u>	<u>181,816</u>
Total Receipts Over/(Under) Disbursements	<u>17,139</u>	<u>(17,240)</u>	<u>0</u>	<u>(101)</u>
Other Financing (Disbursements):				
Other Financing Uses	<u>(257)</u>	<u>0</u>	<u>0</u>	<u>(257)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	16,882	(17,240)	0	(358)
Fund Cash Balances January 1	<u>49,654</u>	<u>90,338</u>	<u>111,880</u>	<u>251,872</u>
Fund Cash Balances, December 31	<u>\$66,536</u>	<u>\$73,098</u>	<u>\$111,880</u>	<u>\$251,514</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$97</u>	<u>\$0</u>	<u>\$0</u>

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

**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, 1999**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$266,501	\$0	\$266,501
Miscellaneous	2,016		2,016
Total Operating Cash Receipts	<u>268,517</u>	<u>0</u>	<u>268,517</u>
Operating Cash Disbursements:			
Personal Services	54,248		54,248
Fringe Benefits	14,569		14,569
Contractual Services	101,456		101,456
Supplies and Materials	23,315		23,315
Capital Outlay	2,861		2,861
Total Operating Cash Disbursements	<u>196,449</u>	<u>0</u>	<u>196,449</u>
Operating Income	<u>72,068</u>	<u>0</u>	<u>72,068</u>
Non-Operating Cash Receipts:			
Intergovernmental Receipts	24,832		24,832
Court Fines and Costs		19,568	19,568
Total Non-Operating Cash Receipts	<u>24,832</u>	<u>19,568</u>	<u>44,400</u>
Non-Operating Cash Disbursements:			
Debt Service	49,116		49,116
Court Fines and Costs		20,381	20,381
Total Non-Operating Cash Disbursements	<u>49,116</u>	<u>20,381</u>	<u>69,497</u>
Net Receipts Over/(Under) Disbursements	47,784	(813)	46,971
Fund Cash Balances, January 1	<u>189,951</u>	<u>2,395</u>	<u>192,346</u>
Fund Cash Balances, December 31	<u><u>\$237,735</u></u>	<u><u>\$1,582</u></u>	<u><u>\$239,317</u></u>

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<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	\$13,895	\$66,611	\$0	\$80,506
Intergovernmental Receipts	43,247	34,901	61,492	139,640
Fines, Licenses, and Permits	21,829	2,422		24,251
Earnings on Investments	9,356			9,356
Miscellaneous	8,602	1,231	17,180	27,013
	<u>96,929</u>	<u>105,165</u>	<u>78,672</u>	<u>280,766</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	2,599	59,678		62,277
Public Health Services	221			221
Transportation		16,998		16,998
General Government	67,533			67,533
Debt Service:				
Principal Payments		5,253		5,253
Interest Payments		2,165		2,165
Capital Outlay	930		118,892	119,822
	<u>71,283</u>	<u>84,094</u>	<u>118,892</u>	<u>274,269</u>
Total Receipts Over/(Under) Disbursements	<u>25,646</u>	<u>21,071</u>	<u>(40,220)</u>	<u>6,497</u>
Other Financing (Disbursements):				
Other Financing Uses	<u>(331)</u>	<u>0</u>	<u>0</u>	<u>(331)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	25,315	21,071	(40,220)	6,166
Fund Cash Balances January 1	<u>24,339</u>	<u>69,267</u>	<u>152,100</u>	<u>245,706</u>
Fund Cash Balances, December 31	<u>\$49,654</u>	<u>\$90,338</u>	<u>\$111,880</u>	<u>\$251,872</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**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, 1998**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$262,097	\$0	\$262,097
Miscellaneous	1,759		1,759
	<u>263,856</u>	<u>0</u>	<u>263,856</u>
Operating Cash Disbursements:			
Personal Services	50,912		50,912
Fringe Benefits	14,067		14,067
Contractual Services	102,678		102,678
Supplies and Materials	16,147		16,147
Capital Outlay	1,708		1,708
	<u>185,512</u>	<u>0</u>	<u>185,512</u>
Operating Income	<u>78,344</u>	<u>0</u>	<u>78,344</u>
Non-Operating Cash Receipts:			
Court Fines and Costs	<u>0</u>	<u>25,233</u>	<u>25,233</u>
	<u>0</u>	<u>25,233</u>	<u>25,233</u>
Non-Operating Cash Disbursements:			
Debt Service	51,845		51,845
Court Fines and Costs		23,198	23,198
	<u>51,845</u>	<u>23,198</u>	<u>75,043</u>
Net Receipts Over Disbursements	26,499	2,035	28,534
Fund Cash Balances, January 1	<u>163,452</u>	<u>360</u>	<u>163,812</u>
Fund Cash Balances, December 31	<u>\$189,951</u>	<u>\$2,395</u>	<u>\$192,346</u>
Reserve for Encumbrances, December 31	<u>\$76</u>	<u>\$0</u>	<u>\$0</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Washingtonville, Columbiana 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, 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

Certificates of deposit are valued at cost.

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:

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

Police Levy Fund - This funds receipts are generated from a restricted tax levy and is only to be used to help provide police protection for the Village residents.

Fire Levy Fund - This funds receipts are generated from a restricted tax levy and is only to be used to help provide fire protection for the Village residents.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 funds). The Village had the following significant capital project funds:

Wastewater Treatment Improvements State Grant Fund - Grants from Ohio Public Works Commission were used to build a new wastewater treatment plant.

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:

Water and Sewer Fund - These funds receive charges for services from residents to cover the cost of providing this utility.

5. Fiduciary Funds (Agency Funds)

These funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Mayor's Court Fund - This fund receives revenue from individuals for speeding and other offenses. The Money in this fund is held by the Village and remitted to the Treasurer of State.

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 level of control, and appropriations may not exceed estimated resources. The Village must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. 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.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 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. RESTATEMENT OF PRIOR YEAR'S FUND BALANCE

At December 31, 1997, the Village had funds totaling \$21,544.00 in an escrow account for the retirement of the First Mortgage Sewer System Revenue Bonds. The Village has defeased this debt issues from prior years. The effect to the Enterprise Fund Balance at 12/31/97 is as follows:

Enterprise Fund

Balance 12/31/97	\$ 184,997
Reduction	<u>(21,545)</u>
Balance 12/31/97	<u><u>\$ 163,452</u></u>

3. 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>1999</u>	<u>1998</u>
Demand deposits	\$ 442,411	\$ 398,219
Certificates of deposit	<u>48,420</u>	<u>45,999</u>
Total deposits	<u><u>\$ 490,831</u></u>	<u><u>\$ 444,218</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 71,217	\$ 72,401	\$ 1,184
Special Revenue	105,833	109,314	3,481
Capital Projects	0	0	0
Enterprise	298,000	293,349	(4,651)
Fiduciary	1,300	19,568	18,268
Total	\$ 476,350	\$ 494,632	\$ 18,282

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 120,871	\$ 55,519	\$ 65,352
Special Revenue	195,127	126,651	68,476
Capital Projects	111,880	0	111,880
Enterprise	487,951	245,565	242,386
Fiduciary	2,344	20,381	(18,037)
Total	\$ 918,173	\$ 448,116	\$ 470,057

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 87,980	\$ 96,929	\$ 8,949
Special Revenue	100,800	105,165	4,365
Capital Projects	78,672	78,672	0
Enterprise	250,000	263,856	13,856
Fiduciary	800	25,233	24,433
Total	\$ 518,252	\$ 569,855	\$ 51,603

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 112,320	\$ 71,614	\$ 40,706
Special Revenue	170,067	84,094	85,973
Capital Projects	230,772	118,892	111,880
Enterprise	434,997	237,433	197,564
Fiduciary	800	23,198	(22,398)
Total	\$ 948,956	\$ 535,231	\$ 413,725

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

5. 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 payment, 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.

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

6. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	77,920	0.00%
Tax Anticipation Loan - Fire Truck	38,293	4.95%
Ohio Environmental Protection Agency Loan - Emergency Drinking Water Loan	17,500	0.00%
Farmers Home Administration Loan	782,000	4.50%
Citizens Bank - Ford Pick-up Loan	2,540	9.00%
99 GMC Sierra Loan	22,377	5.75%
Total	\$ 940,630	

The Ohio Public Works Commission (OPWC) loan relates to a sewer line installation project for the Village. The OPWC approved \$97,400 in a loan to the Village for this project. The loan will be repaid in semiannual installments of \$2,435, over twenty (20) years.

The Tax Anticipation Note was used to purchase a new fire truck for the Village. The note was issued for \$60,000 to the Village for this purchase. The note will be repaid in monthly installments of \$635, including interest, over ten (10) years.

The Ohio Environmental Protection Agency (OEPA) loan relates to a Drinking Water Emergency Loan for the Village. The OEPA approved \$25,000 in a loan to the Village for this project.

During 1997, the Village entered into a new loan agreement with Farmers Home Administration. The new loan relates to the water and sewer line project to bring water from the City of Salem to the Village of Washingtonville. The loans will be repaid in annual installments starting in 2000 of \$8,000 and \$9,000 in 2001 and 2002, etc. over 20 years.

The Citizens Bank loan was used to purchase a used 1993 Ford Pick-up truck for the Village. The note was issued for \$8,549 to the Village for this purchase. The note will be repaid in monthly installments of \$227, including interest, over four years.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

6. DEBT (continued)

During 1999, the Village entered into a lease with GMAC for a 1999 GMC Sierra Truck. The principal balance of \$28,799 will be paid in five yearly payments of \$6,421, including interest.

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

Year ending December 31:	OPWC Sewer Line Loan	OEPA Drinking Water Loan	Tax Anticipation Note for Fire Truck	Farmers Home Administration Loan - Sewer Project	Citizens Bank Truck Loan	99 GMC Sierra	Totals
2000	\$ 2,435	\$ 5,000	\$ 6,985	\$ 43,190	\$ 2,613	\$ 6,421	\$ 66,644
2001	4,870	5,000	7,620	43,830	0	6,421	67,741
2002	4,870	5,000	7,620	43,425	0	6,421	67,336
2003	4,870	2,500	7,620	43,020	0	6,421	64,431
2004	4,870	0	7,620	43,615	0	0	56,105
Subsequent	<u>56,005</u>	<u>0</u>	<u>6,350</u>	<u>1,428,065</u>	<u>0</u>	<u>0</u>	<u>1,490,420</u>
Total	<u>\$77,920</u>	<u>\$17,500</u>	<u>\$ 43,815</u>	<u>\$ 1,645,145</u>	<u>\$ 2,613</u>	<u>\$25,684</u>	<u>\$ 1,812,677</u>

In addition to the debt described above, the Village has defeased certain debt issues from prior years. Debt principal outstanding at December 31, 1999 was \$ 10,109. Assets accumulated to retire this debt are held by a trustee.

7. RETIREMENT SYSTEMS

Full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a 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 1999 and 1998, 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, 1999.

8. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Public official's liability

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



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

Village of Washingtonville
Columbiana County
100 School Street
Washingtonville, Ohio 44490

To the Village Council:

We have audited the accompanying financial statements of the Village of Washingtonville, Columbiana County, Ohio (the Village), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated March 3, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 March 3, 2000.

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 March 3, 2000.

Village of Washingtonville
Columbiana County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
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This report is intended for the information and use of the Village Council, management, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

March 3, 2000



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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VILLAGE OF WASHINGTONVILLE

COLUMBIANA 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
APRIL 18, 2000**