



**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Mingo Junction
Jefferson County
501 Commercial Street
Mingo Junction, Ohio 43938

To the Village Council:

We have audited the accompanying financial statements of Village of Mingo Junction, Jefferson County (the Village) Ohio, as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Village of Mingo Junction'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 of the Village of Mingo Junction, Jefferson County, Ohio, 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 a report dated May 4, 2001, on our consideration of the Village of Mingo Junction's internal control over financial reporting and on 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 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

May 4, 2001

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**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUNDS-
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>(Memorandum Only) Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash receipts:					
Local taxes	\$1,404,644	\$630,631	\$446,714	\$40,258	\$2,522,247
Intergovernmental	360,788	151,406		2,381	514,575
Charges for services		102,865			102,865
Fines, licenses, and permits	87,438	600			88,038
Miscellaneous	27,216	6,086	6,814	15,567	55,683
Total cash receipts	1,880,086	891,588	453,528	58,206	3,283,408
Cash disbursements:					
Current:					
Security of persons and property	705,055	117,657	94,928	127,282	1,044,922
Public health services	21,159	6,476			27,635
Leisure time activities	206,468	188,688	6,456		401,612
Basic utility services		369,444			369,444
Transportation	241,429	125,492	663,256		1,030,177
General government	299,126	357,273	11,391	22,720	690,510
Debt Service:					
Capital outlay	5,471	50,762			56,233
Total program disbursements	1,478,708	1,215,792	776,031	150,002	3,620,533
Total receipts over/(under) program disbursements	401,378	(324,204)	(322,503)	(91,796)	(337,125)
Other financing receipts/(disbursements):					
Sale of fixed assets	104,250				104,250
Transfers-in		372,185	303,256	95,000	770,441
Transfers-out	(593,111)	(77,180)			(670,291)
Other sources	3,154	10,883	5,939		19,976
Other uses	(20)	(569)			(589)
Total other financing receipts/(disbursements)	(485,727)	305,319	309,195	95,000	223,787
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financing dist	(84,349)	(18,885)	(13,308)	3,204	(113,338)
Fund cash balances January 1, 2000	919,344	584,603	547,054	208,314	2,259,315
Fund cash balances, December 31, 2000	\$834,995	\$565,718	\$533,746	\$211,518	\$2,145,977

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

**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND
CASH BALANCES - ALL PROPRIETARY FUNDS AND SIMILAR FIDUCIARY FUNDS-
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>(Memorandum Only) Total</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating cash receipts:			
Charges for services	\$1,923,855		\$1,923,855
Total operating cash receipts	1,923,855		1,923,855
Operating cash disbursements:			
Personal services	644,395		644,395
Contractual services	225,425		225,425
Supplies and materials	667,761		667,761
Capital outlay	22,756		22,756
Total operating cash disbursements	1,560,337		1,560,337
Operating income/(loss)	363,518		363,518
Non-operating cash receipts:			
Miscellaneous	77,272		77,272
Other non-operating revenues		\$2,159,574	2,159,574
Total non-operating cash receipts	77,272	2,159,574	2,236,846
Non-operating cash disbursements:			
Debt service	588,622		588,622
Other non-operating cash disbursements	14,997	2,159,541	2,174,538
Total non-operating cash disbursements	603,619	2,159,541	2,763,160
Excess of receipts over/(under) disbursements before interfund transfers and advances	(162,829)	33	(162,796)
Transfers-in	25,000		25,000
Transfers-out	(125,150)		(125,150)
Net receipts over/(under) disbursements	(262,979)	33	(262,946)
Fund cash balances, January 1, 2000	1,590,832	30	1,590,862
Fund cash balances, December 31, 2000	<u>\$1,327,853</u>	<u>\$63</u>	<u>\$1,327,916</u>

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

VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES-
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types			Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash receipts:					
Local taxes	\$1,398,958	\$624,854	\$445,712	\$39,477	\$2,509,001
Intergovernmental	343,399	153,272		2,353	499,024
Charges for services		117,210			117,210
Fines, licenses, and permits	68,979				68,979
Miscellaneous	27,480	5,303	4,876	12,146	49,805
Total cash receipts	1,838,816	900,639	450,588	53,976	3,244,019
Cash disbursements:					
Current:					
Security of persons and property	742,901	148,546	69,934	133,084	1,094,465
Public health services	21,603	6,823			28,426
Leisure time activities	8,263	175,039	19,899		203,201
Basic utility services		391,578			391,578
Transportation	229,619	130,174	277,492		637,285
General government	350,434	318,922	11,571		680,927
Debt Service:					
Redemption of principal and interest			20,216		20,216
Capital outlay	26,674	39,994			66,668
Total cash disbursements	1,379,494	1,211,076	399,112	133,084	3,122,766
Total receipts over/(under) cash disbursements	459,322	(310,437)	51,476	(79,108)	121,253
Other financing receipts/(disbursements):					
Sale of fixed assets	8,408				8,408
Transfers-in		352,630		90,000	442,630
Transfers-out	(281,060)	(79,655)			(360,715)
Other sources	8,745	3,573			12,318
Other uses		(396)			(396)
Total other financing receipts/(disbursements)	(263,907)	276,152		90,000	102,245
Excess of cash receipts and other financing receipts over/(under) cash disbursements and other financin	195,415	(34,285)	51,476	10,892	223,498
Fund cash balances January 1, 1999	723,929	618,888	495,578	197,422	2,035,817
Fund cash balances, December 31, 1999	\$919,344	\$584,603	\$547,054	\$208,314	\$2,259,315

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

**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND
CASH BALANCES - ALL PROPRIETARY FUNDS AND SIMILAR FIDUCIARY FUNDS-
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>(Memorandum Only) Total</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating cash receipts:			
Charges for services	<u>\$2,395,530</u>	<u> </u>	<u>\$2,395,530</u>
Total operating cash receipts	<u>2,395,530</u>	<u> </u>	<u>2,395,530</u>
Operating cash disbursements:			
Personal services	653,216		653,216
Contractual services	273,926		273,926
Supplies and materials	408,184		408,184
Capital outlay	<u>49,026</u>		<u>49,026</u>
Total operating cash disbursements	<u>1,384,352</u>		<u>1,384,352</u>
Operating income/(loss)	<u>1,011,178</u>		<u>1,011,178</u>
Non-operating cash receipts:			
Miscellaneous	66,228		66,228
Other non-operating revenues		<u>\$2,151,607</u>	<u>2,151,607</u>
Total non-operating cash receipts	<u>66,228</u>	<u>2,151,607</u>	<u>2,217,835</u>
Non-operating cash disbursements:			
Debt service	588,622		588,622
Other non-operating cash disbursements	<u>16,010</u>	<u>2,151,617</u>	<u>2,167,627</u>
Total non-operating cash disbursements	<u>604,632</u>	<u>2,151,617</u>	<u>2,756,249</u>
Excess of receipts over/(under) disbursements before interfund transfers and advances	472,774	(10)	472,764
Transfers-out	<u>(81,915)</u>		<u>(81,915)</u>
Net receipts over/(under) disbursements	390,859	(10)	390,849
Fund cash balances, January 1, 1999	<u>1,199,973</u>	<u>40</u>	<u>1,200,013</u>
Fund cash balances, December 31, 1999	<u>\$1,590,832</u>	<u>\$30</u>	<u>\$1,590,862</u>

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

**VILLAGE OF MINGO JUNCTION
JEFFERSON 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 Mingo Junction, Jefferson County, Ohio, (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 police protection, utility services, recreation services, and street maintenance services.

The Village of Mingo Junction'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 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.

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 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 by law or contract to be restricted.

2. 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:

**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Garbage Fund - This fund receives tax monies to cover the cost of providing garbage utility services to residents.

Employee Benefits Fund - This fund receives monies used to pay hospitalization insurance costs for employees of the Village.

3. Capital Projects

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:

Capital Improvement Fund - This fund is used to purchase various equipment for the village, including computers, fire equipment, police equipment and road service equipment.

Street Improvement Fund - This fund is used to pay for street paving improvements, curb improvements and engineering fees for such projects.

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 Fund- This fund receives charges for services from residents to cover the cost of providing this utility.

Sanitary Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

5. Fiduciary Funds (Trust and Agency Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Village to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable. Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary funds:

Income Tax Fund - This fund serves as a clearing account for income tax receipts.

Mayors Court Fund - The fund serves as a clearing account for Mayors Court activity.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually, except certain agency funds.

**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Appropriations lapse at year end.

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 reappropriated in the subsequent year.

A summary of 2000 and 1999 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 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:

	2000	1999
Demand deposits	\$ 2,624,530	\$3,046,992
Certificates of Deposit	<u>849,363</u>	<u>803,185</u>
Total Deposits	<u>\$ 3,473,893</u>	<u>\$3,850,177</u>

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

**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending 2000 and 1999 were as follows:

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,977,998	\$1,987,490	\$9,492
Special Revenue	1,309,283	1,274,656	(34,627)
Capital Projects	760,600	762,723	2,123
Expendable Trust	148,910	153,206	4,296
Enterprise	<u>2,018,568</u>	<u>2,026,127</u>	<u>7,559</u>
Total	<u>\$6,215,359</u>	<u>\$6,204,202</u>	<u>(\$11,157)</u>

2000 Budgeted vs Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,374,425	\$2,071,839	\$302,586
Special Revenue	1,304,474	1,293,541	10,933
Capital Projects	835,600	776,031	59,569
Expendable Trust	171,000	150,002	20,998
Enterprise	<u>2,406,519</u>	<u>2,289,106</u>	<u>117,413</u>
Total	<u>\$7,092,018</u>	<u>\$6,580,519</u>	<u>\$511,499</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,850,570	\$1,855,969	\$5,399
Special Revenue	1,254,563	1,256,842	2,279
Capital Projects	450,275	450,588	313
Expendable Trust	143,830	143,976	146
Enterprise	<u>2,456,468</u>	<u>2,461,758</u>	<u>5,290</u>
Total	<u>\$6,155,706</u>	<u>\$6,169,133</u>	<u>\$13,427</u>

**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	<u>Appropriation Authority</u>	Budgetary Expenditures	Variance
General	\$1,833,215	\$1,660,554	\$172,661
Special Revenue	1,535,569	1,291,127	244,442
Capital Projects	479,916	399,112	80,804
Expendable Trust	170,800	133,084	37,716
Enterprise	<u>2,296,878</u>	<u>2,070,899</u>	<u>225,979</u>
Total	<u>\$6,316,378</u>	<u>\$5,554,776</u>	<u>\$761,602</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 payment, 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.

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 6,879,380	5.77%
Mortgage Revenue Sewer Bonds	<u>4,807</u>	4.00%
Total	<u>\$ 6,884,187</u>	

**VILLAGE OF MINGO JUNCTION
JEFFERSON COUNTY**

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

5. DEBT (Continued)

The Ohio Water Development Authority (OWDA) loans relates to a water and sewer plant expansion project. The OWDA approved loans to the Village for this project. The loans will be repaid in semiannual installments of \$294,310, including interest, over 25 years.

The Mortgage Revenue Sewer Bonds are outstanding bonds of a sewer project.

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

Year ending December 31:	OWDA Loan	Mortgage Revenue Sewer Bonds
2001	\$ 294,310	\$ 5,000
2002	588,622	0
2003	588,622	0
2004	588,622	0
2005	588,622	0
Subsequent	<u>9,123,639</u>	<u>0</u>
Total	<u>\$ 11,772,437</u>	<u>\$ 5,000</u>

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 provides 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 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% during 1999 and 10.84% during 2000 of participants' gross salaries. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village maintains commercial insurance on the following risks:

- General liability and casualty
- Public official's liability
- Vehicle

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



**STATE OF OHIO
OFFICE OF THE AUDITOR**

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

Village of Mingo Junction
Jefferson County
501 Commercial Street
Mingo Junction, Ohio 43938

To the Village Council:

We have audited the accompanying financial statements of Village of Mingo Junction, Jefferson County, Ohio as of and for the years ended December 31, 2000 and 1999 and have issued our report thereon dated May 4, 2001. We conducted our audits 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, which we have reported to management of the Village in a separate letter dated May 4, 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 which we have reported to management of the Village in a separate letter dated May 4, 2001.

Village of Mingo Junction
Jefferson 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 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

May 4, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF MINGO JUNCTION

JEFFERSON 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
JUNE 28, 2001**