



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF WILMOT
STARK COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Wilmot
Stark County
207 Massillon Street
P.O. Box 192
Wilmot, Ohio 44689

To the Village Council:

We have audited the accompanying financial statements of the Village of Wilmot, Stark 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 audits.

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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances 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 December 29, 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. 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 audits.

Village of Wilmot
Stark County
Report of Independent Accountants
Page 2

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

December 29, 2000

**VILLAGE OF WILMOT
STARK COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$119,150	\$0	\$0	\$119,150
Intergovernmental	17,710	11,365		29,075
Fines, Licenses, and Permits	5,638	50		5,688
Earnings on Investments	2,193	667		2,860
Miscellaneous	305			305
	<u>144,996</u>	<u>12,082</u>	<u>0</u>	<u>157,078</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	71,235	293		71,528
Public Health Services	807			807
Leisure Time Activities	755			755
Community Environment	100			100
Basic Utility Services	714			714
Transportation		35,116		35,116
General Government	33,611			33,611
Debt Service:				
Principal Payments			11,649	11,649
Interest Payments			10,277	10,277
Capital Outlay	2,739			2,739
	<u>109,961</u>	<u>35,409</u>	<u>21,926</u>	<u>167,296</u>
Total Cash Disbursements				
Total Cash Receipts Over/(Under) Cash Disbursements	<u>35,035</u>	<u>(23,327)</u>	<u>(21,926)</u>	<u>(10,218)</u>
Other Financing Receipts/(Disbursements):				
Sale of Fixed Assets	13,000			13,000
Transfers-In		13,800	21,926	35,726
Transfers-Out	(25,514)			(25,514)
Advances-Out	(10,000)			(10,000)
Other Uses	(60)			(60)
	<u>(22,574)</u>	<u>13,800</u>	<u>21,926</u>	<u>13,152</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	12,461	(9,527)	0	2,934
Fund Cash Balances, January 1	<u>20,772</u>	<u>16,488</u>	<u>5,857</u>	<u>43,117</u>
Fund Cash Balances, December 31	<u>\$33,233</u>	<u>\$6,961</u>	<u>\$5,857</u>	<u>\$46,051</u>
Reserves for Encumbrances, December 31	<u>\$379</u>	<u>\$192</u>	<u>\$0</u>	<u>\$571</u>

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

**VILLAGE OF WILMOT
STARK 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, 1999**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$56,955	\$0	\$56,955
Operating Cash Disbursements:			
Personal Services	16,750		16,750
Contractual Services	18,484		18,484
Supplies and Materials	5,576		5,576
Capital Outlay	89,057		89,057
Total Operating Cash Disbursements	129,867	0	129,867
Operating (Loss)	(72,912)	0	(72,912)
Non-Operating Cash Receipts:			
Intergovernmental	65,497		65,497
Earnings on Investments	2,193		2,193
Other Non-Operating	755	7,263	8,018
Total Non-Operating Cash Receipts	68,445	7,263	75,708
Non-Operating Cash Disbursements:			
Other Non-Operating	802	7,263	8,065
Excess of Receipts (Under) Disbursements Before Interfund Transfers and Advances	(5,269)	0	(5,269)
Transfers-In	5,000		5,000
Advances-In	10,000		10,000
Transfers-Out	(15,212)		(15,212)
Net Receipts (Under) Disbursements	(5,481)	0	(5,481)
Fund Cash Balances, January 1	32,416		32,416
Fund Cash Balances, December 31	\$26,935	\$0	\$26,935
Reserve for Encumbrances, December 31	\$50,004	\$0	\$50,004

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

**VILLAGE OF WILMOT
STARK COUNTY**

**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>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$110,960	\$0	\$0	\$0	\$110,960
Intergovernmental	10,904	10,720			21,624
Fines, Licenses, and Permits	4,606	190			4,796
Earnings on Investments	1,510	818		2,762	5,090
Miscellaneous	3,504				3,504
Total Cash Receipts	<u>131,484</u>	<u>11,728</u>	<u>0</u>	<u>2,762</u>	<u>145,974</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	69,320	323			69,643
Public Health Services	758				758
Leisure Time Activities	1,050				1,050
Community Environment	100				100
Basic Utility Services	809				809
Transportation		8,960			8,960
General Government	35,044				35,044
Debt Service:					
Principal Payments			15,856		15,856
Interest Payments			6,070		6,070
Capital Outlay	4,742	0		135,485	140,227
Total Cash Disbursements	<u>111,823</u>	<u>9,283</u>	<u>21,926</u>	<u>135,485</u>	<u>278,517</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>19,661</u>	<u>2,445</u>	<u>(21,926)</u>	<u>(132,723)</u>	<u>(132,543)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In	893		21,926		22,819
Transfers-Out	(11,714)	0		(893)	(12,607)
Total Other Financing Receipts/(Disbursements)	<u>(10,821)</u>	<u>0</u>	<u>21,926</u>	<u>(893)</u>	<u>10,212</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>8,840</u>	<u>2,445</u>	<u>0</u>	<u>(133,616)</u>	<u>(122,331)</u>
Fund Cash Balances, January 1	<u>11,932</u>	<u>14,043</u>	<u>5,857</u>	<u>133,616</u>	<u>165,448</u>
Fund Cash Balances, December 31	<u>\$20,772</u>	<u>\$16,488</u>	<u>\$5,857</u>	<u>\$0</u>	<u>\$43,117</u>
Reserves for Encumbrances, December 31	<u>\$8,753</u>	<u>\$22</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,775</u>

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

**VILLAGE OF WILMOT
STARK 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, 1998**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$58,385	\$0	\$58,385
Operating Cash Disbursements:			
Personal Services	17,625		17,625
Contractual Services	17,832		17,832
Supplies and Materials	4,713		4,713
Capital Outlay	79,125		79,125
Total Operating Cash Disbursements	119,295	0	119,295
Operating (Loss)	(60,910)	0	(60,910)
Non-Operating Cash Receipts:			
Intergovernmental	51,400		51,400
Earnings on Investments	2,768		2,768
Other Non-Operating		6,025	6,025
Total Non-Operating Cash Receipts	54,168	6,025	60,193
Non-Operating Cash Disbursements:			
Other Non-Operating	608	6,025	6,633
Excess of Receipts (Under) Disbursements Before Interfund Transfers	(7,350)	0	(7,350)
Transfers-Out	(10,212)		(10,212)
Net Receipts (Under) Disbursements	(17,562)	0	(17,562)
Fund Cash Balances, January 1	49,978	0	49,978
Fund Cash Balances, December 31	\$32,416	\$0	\$32,416
Reserve for Encumbrances, December 31	\$2,330	\$0	\$2,330

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

**VILLAGE OF WILMOT
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Wilmot, Stark 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 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 present all activities for which the Village is financially accountable.

B. Basis of Accounting

These financial statements follow the cash 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

Investments are included in the cash fund balance. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts.

The investment in STAR Ohio (the State of Ohio Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue 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 Fund:

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

**VILLAGE OF WILMOT
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Debt Service Fund

This fund is used to accumulate resources for the payment of bonded indebtedness. The Village had 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.

4. Capital Projects Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Village had the following significant Capital Projects Fund:

Village Hall Remodeling Improvement Fund - This fund is used to account for the construction/remodeling of the Village Hall.

5. 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.

Utility Improvement Fund - This fund receives grants from the Ohio Public Works Commission to finance a utility plant expansion.

6. Agency Fund

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant agency fund:

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

**VILLAGE OF WILMOT
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council 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.

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.

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 capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Sick Leave

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

**VILLAGE OF WILMOT
STARK COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash and investment 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	\$5,534	\$2,352
STAR Ohio	<u>67,452</u>	<u>73,181</u>
Total deposits and investments	<u><u>\$72,986</u></u>	<u><u>\$75,533</u></u>

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 152,121	\$ 157,996	\$ 5,875
Special Revenue	29,306	25,882	(3,424)
Debt Service	21,926	21,926	0
Enterprise	200,639	140,400	(60,239)
Agency	<u>1,400</u>	<u>7,263</u>	<u>5,863</u>
Total	<u><u>\$ 405,392</u></u>	<u><u>\$ 353,467</u></u>	<u><u>\$ (51,925)</u></u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 169,486	\$ 145,914	\$ 23,572
Special Revenue	42,842	35,601	7,241
Debt Service	21,926	21,926	0
Enterprise	209,236	195,885	13,351
Agency	<u>1,400</u>	<u>7,263</u>	<u>(5,863)</u>
Total	<u><u>\$ 444,890</u></u>	<u><u>\$ 406,589</u></u>	<u><u>\$ 38,301</u></u>

**VILLAGE OF WILMOT
STARK COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 129,519	\$ 132,377	\$ 2,858
Special Revenue	11,770	11,728	(42)
Debt Service	21,926	21,926	0
Capital Projects	2,762	2,762	0
Enterprise	106,088	112,553	6,465
Agency	1,800	6,025	4,225
Total	\$ 273,865	\$ 287,371	\$ 13,506

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 140,875	\$ 132,290	\$ 8,585
Special Revenue	17,168	9,305	7,863
Debt Service	21,926	21,926	0
Capital Projects	136,778	136,378	400
Enterprise	144,962	132,445	12,517
Agency	0	6,025	(6,025)
Total	\$ 461,709	\$ 438,369	\$ 23,340

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

**VILLAGE OF WILMOT
STARK COUNTY**

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

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Water System Improvement Bond	\$ 86,171	5.88%
Town Hall Bond	71,970	6.18%
Total	\$ 158,141	

The Village issued general obligation bonds in 1997 for the purpose of making improvements to the Village water system. These bonds will be repaid in annual installments over 15 years. The Village also issued general obligation bonds in 1998 for the purpose of financing the renovation of a building to be used as a village hall. These bonds will be repaid in annual installments over 10 years.

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

Year Ending December 31	Water System Improvement Bonds	Town Hall Bonds
2000	\$ 10,212	\$ 11,714
2001	10,212	11,714
2002	10,212	11,714
2003	10,212	11,714
2004	10,212	11,714
Subsequent	71,451	35,143
Total	\$ 122,511	\$ 93,713

6. RETIREMENT SYSTEMS

The Village's full-time and part-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan 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 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.

**VILLAGE OF WILMOT
STARK COUNTY**

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

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Commercial inland marine
- EDP
- Public officials' liability
- Employer's liability
- Employee benefits liability

8. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. 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.

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

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

Village of Wilmot
Stark County
207 Massillon Street
P.O. Box 192
Wilmot, Ohio 44689

To the Village Council:

We have audited the accompanying financial statements of the Village of Wilmot, Stark County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated December 29, 2000. 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 audits 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 December 29, 2000.

Internal Control Over Financial Reporting

In planning and performing our audits, 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 December 29, 2000.

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

This report is intended for the information and use of 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

December 29, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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
FEBRUARY 13, 2001**