



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY

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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, (the Village), as of and for the years ended December 31, 2001 and December 31, 2000. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Washingtonville, Columbiana County, as of December 31, 2001 and December 31, 2000, 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 August 22, 2002 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 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

September 30, 2002

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$14,180	\$58,249		\$72,429
Special Assessments	4			4
Intergovernmental Receipts	21,596	35,880	39,868	97,344
Fines, Licenses, and Permits	33,738	2,418		36,156
Earnings on Investments	7,638	119		7,757
Miscellaneous	6,308	1,618		7,926
	<u>83,464</u>	<u>98,284</u>	<u>39,868</u>	<u>221,616</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	2,330	96,849		99,179
Public Health Services	507			507
Transportation		5,701		5,701
General Government	49,886			49,886
Debt Service:				
Principal payments		5,134		5,134
Interest payments		1,287		1,287
Capital Outlay		13,315	47,132	60,447
	<u>52,723</u>	<u>122,286</u>	<u>47,132</u>	<u>222,141</u>
Total Receipts Over/(Under) Disbursements	<u>30,741</u>	<u>(24,002)</u>	<u>(7,264)</u>	<u>(525)</u>
<b>Other Financing Receipts and (Disbursements):</b>				
Sale of Fixed Assets		8,200		8,200
Advance-In			1,000	1,000
Advances-Out	(1,000)			(1,000)
Other Financing Uses	(488)			(488)
	<u>(1,488)</u>	<u>8,200</u>	<u>1,000</u>	<u>7,712</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>29,253</u>	<u>(15,802)</u>	<u>(6,264)</u>	<u>7,187</u>
Fund Cash Balances, January 1	<u>76,823</u>	<u>127,037</u>	<u>96,466</u>	<u>300,326</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$106,076</u></b>	<b><u>\$111,235</u></b>	<b><u>\$90,202</u></b>	<b><u>\$307,513</u></b>

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

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ENTERPRISE AND AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)
	Enterprise	Agency	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$262,414		\$262,414
Total Operating Cash Receipts	262,414		262,414
<b>Operating Cash Disbursements:</b>			
Personal Services	57,737		57,737
Fringe Benefits	16,384		16,384
Contractual Services	89,112		89,112
Supplies and Materials	16,058		16,058
Capital Outlay		1,348	1,348
Total Operating Cash Disbursements	179,291	1,348	180,639
Operating Income/(Loss)	83,123	(1,348)	81,775
<b>Non-Operating Cash Receipts:</b>			
Fines, Licenses and Permits		2,028	2,028
Total Non-Operating Cash Receipts		2,028	2,028
<b>Non-Operating Cash Disbursements:</b>			
Debt Service - Principal	18,870		18,870
Debt Service - Interest	34,830		34,830
Total Non-Operating Cash Disbursements	53,700		53,700
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	29,423	680	30,103
Net Receipts Over/(Under) Disbursements	29,423	680	30,103
Fund Cash Balances, January 1	251,497	2,645	254,142
<b>Fund Cash Balances, December 31</b>	<b>\$280,920</b>	<b>\$3,325</b>	<b>\$284,245</b>

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



**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

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

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$14,048	\$57,085		\$71,133
Special Assessments	7			7
Intergovernmental Receipts	27,876	96,397		124,273
Fines, Licenses, and Permits	21,055	3,066		24,121
Earnings on Investments	10,640	113		10,753
Miscellaneous	155	5,434		5,589
	<hr/>	<hr/>		<hr/>
Total Cash Receipts	73,781	162,095		235,876
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	2,690	99,371		102,061
Public Health Services	263			263
General Government	60,104			60,104
Transportation		26,955		26,955
Debt Service:				
Principal Payments		43,428		43,428
Interest Payments		1,672		1,672
Capital Outlay	229		15,414	15,643
	<hr/>	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	63,286	171,426	15,414	250,126
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>	<hr/>
	10,495	(9,331)	(15,414)	(14,250)
<b>Other Financing Receipts and (Disbursements):</b>				
Sale of Fixed Assets		64,700		64,700
Contingencies	(208)			(208)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(208)	64,700		64,492
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	10,287	55,369	(15,414)	50,242
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>	<hr/>
	66,537	71,667	111,880	250,084
<b>Fund Cash Balances, December 31</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>\$76,824</b>	<b>\$127,036</b>	<b>\$96,466</b>	<b>\$300,326</b>

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

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ENTERPRISE AND AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)
	Enterprise	Agency	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$261,645	\$0	\$261,645
Miscellaneous	310		310
<b>Total Operating Cash Receipts</b>	<b>261,955</b>	<b>0</b>	<b>261,955</b>
<b>Operating Cash Disbursements:</b>			
Personal Services	55,209		55,209
Fringe Benefits	15,331		15,331
Contractual Services	104,135		104,135
Supplies and Materials	19,935		19,935
Capital Outlay	1,829		1,829
<b>Total Operating Cash Disbursements</b>	<b>196,439</b>	<b>0</b>	<b>196,439</b>
Operating Income/(Loss)	65,516	0	65,516
<b>Non-Operating Cash Receipts:</b>			
Fines, Licenses and Permits		1,213	1,213
<b>Total Non-Operating Cash Receipts</b>	<b>0</b>	<b>1,213</b>	<b>1,213</b>
<b>Non-Operating Cash Disbursements:</b>			
Debt Service - Principal	16,491		16,491
Debt Service - Interest	35,262		35,262
<b>Total Non-Operating Cash Disbursements</b>	<b>51,753</b>	<b>0</b>	<b>51,753</b>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	13,763	1,213	14,976
Net Receipts Over/(Under) Disbursements	13,763	1,213	14,976
Fund Cash Balances, January 1	237,735	1,432	239,167
<b>Fund Cash Balances, December 31</b>	<b>\$251,498</b>	<b>\$2,645</b>	<b>\$254,143</b>

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

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**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 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**

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.

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 fund receipts are generated from a restricted tax levy and is only to be used to help provide police protection for the Village residents.

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

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

**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 or trust funds). The Village had the following significant capital project funds:

*Other Capital Project Fund* - This fund received proceeds from a grant to construct sidewalks in the Village.

**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.

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

**6. Fiduciary Funds (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:

*Mayor's Court Fund* – This fund receives revenue from individuals for speeding or 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, except certain agency funds, be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function 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.

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**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 carried over, and need not be reappropriated.

A summary of 2001 and 2000 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. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

**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:

	<u>2001</u>	<u>2000</u>
Demand deposits	\$538,799	\$503,889
Certificates of deposit	52,959	50,580
Total deposits	<u>591,758</u>	<u>554,469</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.

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$166,516	\$83,464	(\$83,052)
Special Revenue	233,096	106,484	(126,612)
Capital Projects	156,966	39,868	(117,098)
Enterprise	520,037	262,414	(257,623)
Fiduciary	3,984	2,028	(1,956)
Total	\$1,080,599	\$494,258	(\$586,341)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$166,516	\$53,211	\$113,305
Special Revenue	233,096	122,286	110,810
Capital Projects	156,966	47,132	109,834
Enterprise	520,037	231,991	288,046
Fiduciary	3,984	1,348	2,636
Total	\$1,080,599	\$455,968	\$624,631

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$133,403	\$73,781	(\$59,622)
Special Revenue	348,950	226,795	(122,155)
Capital Projects	111,880	0	(111,880)
Enterprise	495,765	261,955	(233,810)
Fiduciary	2,732	1,213	(1,519)
Total	\$1,092,730	\$563,744	(\$528,986)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$133,403	\$63,494	\$69,909
Special Revenue	348,950	171,426	177,524
Capital Projects	111,880	15,414	96,466
Enterprise	495,765	248,192	247,573
Fiduciary	2,732	0	2,732
Total	\$1,092,730	\$498,526	\$594,204

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**4. PROPERTY TAX**

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

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30. 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, 2001 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loan	\$68,180	0.00%
Ohio Environmental Protection Agency Loan	7,500	0.00%
Farmers Home Administration Loan	765,000	4.50%
99 GMC Sierra Loan	11,813	5.75%
Total	<u>\$852,493</u>	

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

The Ohio Environmental Protection Agency (OEPA) loan relates to a Drinking Water Emergency Loan for the Village. The loan is to be repaid in semiannual installments of \$2,500 over five years.

In 1997, the Village entered into a loan agreement with Farmers Home Administration. The loan was used for a water and sewer line to bring water from the City of Salem to the Village of Washingtonville. The loan will be repaid in annual installments over 20 years.

The Village entered into a lease with GMAC for a 1999 GMC Sierra Truck. The balance is being paid over five annual payments.

**VILLAGE OF WASHINGTONVILLE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**5. DEBT – (Continued)**

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

	OPWC Sewer Line Loan	OEPA Drinking Water Loan	Farmers Home Administration Loan	99 GMC Sierra
Year ending December 31:				
2001	\$4,870	\$5,000	\$43,425	\$6,421
2002	4,870	2,500	43,020	6,421
2003	4,870	0	43,615	6,421
2004	4,870	0	43,165	0
2005	4,870	0	43,715	0
Subsequent	43,830	0	1,340,645	0
Total	<u>\$68,180</u>	<u>\$7,500</u>	<u>\$1,557,585</u>	<u>\$19,263</u>

**6. 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 2001 and 2000, PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.





**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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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 (the Village) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated September 30, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**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 an immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated September 30, 2002.

**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 a matter 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 30, 2002.

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

This report is intended solely 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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

**Jim Petro**  
Auditor of State

September 30, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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  
NOVEMBER 7, 2002**