



**Auditor of State  
Betty Montgomery**



VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Village of Mineral City  
Tuscarawas County  
8728 North High Street  
Mineral City, Ohio 44656

To the Village Council:

We have audited the accompanying financial statements of the Village of Mineral City, Tuscarawas County, Ohio, (the Village) as of and for the years ended December 31, 2002 and 2001. 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 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 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, 2002 and 2001, 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 February 4, 2003 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.

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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 4, 2003

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$72,710	\$3,840	\$16,000	\$92,550
Intergovernmental	19,631	35,814		55,445
Charges for Services	25,000			25,000
Fines, Licenses, and Permits	4,215	318		4,533
Earnings on Investments	1,109	243		1,352
Miscellaneous	6,780	268		7,048
	<u>129,445</u>	<u>40,483</u>	<u>16,000</u>	<u>185,928</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	5,178	8,710		13,888
Public Health Services	234			234
Leisure Time Activities	2,063			2,063
Community Environment	1,132			1,132
Basic Utility Services	12,202	5,697		17,899
Transportation	10,000	16,986		26,986
General Government	50,247	27,760		78,007
Debt Service:				
Redemption of Principal			12,082	12,082
Interest and Other Fiscal Charges			5,261	5,261
Capital Outlay	3,624	8,000		11,624
	<u>84,680</u>	<u>67,153</u>	<u>17,343</u>	<u>169,176</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>44,765</u>	<u>(26,670)</u>	<u>(1,343)</u>	<u>16,752</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Sale of Fixed Assets	2,380			2,380
Transfers-In		26,000	4,000	30,000
Advances-In	2,000		2,000	4,000
Transfers-Out	(30,000)			(30,000)
Advances-Out	(2,000)		(2,000)	(4,000)
Other	(5,914)			(5,914)
	<u>(33,534)</u>	<u>26,000</u>	<u>4,000</u>	<u>(3,534)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	11,231	(670)	2,657	13,218
Fund Cash Balances, January 1	51,607	37,220	5,210	94,037
<b>Fund Cash Balances, December 31</b>	<u><u>\$62,838</u></u>	<u><u>\$36,550</u></u>	<u><u>\$7,867</u></u>	<u><u>\$107,255</u></u>
Reserves for Encumbrances, December 31	<u><u>\$23</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$23</u></u>

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

**VILLAGE OF MINERAL CITY  
TUSCARAWAS 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>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$73,159	\$4,045	\$17,114		\$94,318
Intergovernmental	20,358	53,949		\$30,685	104,992
Charges for Services	25,000				25,000
Fines, Licenses, and Permits	3,700				3,700
Earnings on Investments	1,402	308			1,710
Miscellaneous	17,635	54			17,689
	<u>141,254</u>	<u>58,356</u>	<u>17,114</u>	<u>30,685</u>	<u>247,409</u>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	8,484	7,725			16,209
Public Health Services	229				229
Leisure Time Activities	14,795				14,795
Community Environment	4,111				4,111
Basic Utility Services	20,138				20,138
Transportation	18,725	12,627			31,352
General Government	60,320	25,747			86,067
Debt Service:					
Redemption of Principal			11,442		11,442
Interest Payments			5,917		5,917
Capital Outlay	18,769	27,720		30,685	77,174
	<u>145,571</u>	<u>73,819</u>	<u>17,359</u>	<u>30,685</u>	<u>267,434</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(4,317)</u>	<u>(15,463)</u>	<u>(245)</u>	<u>0</u>	<u>(20,025)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In		25,000			25,000
Advances-In	30,685			30,685	61,370
Transfers-Out	(25,000)				(25,000)
Advances-Out	(30,685)			(30,685)	(61,370)
Other	(4,414)				(4,414)
	<u>(29,414)</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>(4,414)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(33,731)	9,537	(245)		(24,439)
Fund Cash Balances, January 1	85,338	27,683	5,455	0	118,476
<b>Fund Cash Balances, December 31</b>	<b><u>\$51,607</u></b>	<b><u>\$37,220</u></b>	<b><u>\$5,210</u></b>	<b><u>\$0</u></b>	<b><u>\$94,037</u></b>
Reserves for Encumbrances, December 31	<u>\$14,989</u>	<u>\$973</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,962</u>

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

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Mineral City, Tuscarawas 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 park operations (leisure time activities), fire protection, and EMS (Emergency Medical Assistance) services. The Village contracts with the Tuscarawas County Sheriff's Office to provide security of persons and property. The Village also contracts its fire services to surrounding townships.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

The Village is associated with a certain organization defined as a Jointly Governed Organization under Governmental Accounting Standards Board (GASB) Statement No. 14, Reporting Entity. This organization is the Mineral - Sandy Ambulance District and is discussed further in Note 9.

**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**

The Village maintains all of its cash in an interest bearing checking account.

**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 has the following significant Special Revenue Funds:

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds (Continued)**

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

*Other Special Revenue Fund* - This fund receives gifts and donations that are used for the purchase of equipment for the fire department.

**3. Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, bonds and note indebtedness. The Village has the following significant debt service fund:

Fire Truck Debt Service Fund – This fund is used to account for receipts from the Fire Levy to be used to pay for the purchase of a new fire truck.

**4. Capital Project Fund**

This fund was used to account for receipts that were restricted for the acquisition or construction of major capital projects. The Village had the following significant capital project fund during 2001:

Capital Improvements Fund – This fund received grant proceeds from Natureworks for the construction of a pavilion and installation of playground equipment.

**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 Council must annually approve the appropriation measure 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.

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**E. Budgetary Process (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 2002 and 2001 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 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**

The Village maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits. The carrying amount of cash and investments at December 31 was as follows:

	<b>2002</b>	<b>2001</b>
Demand deposits	\$107,255	\$94,037

**Deposits:** Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$110,033	\$131,825	\$21,792
Special Revenue	64,935	66,483	1,548
Debt Service	20,000	20,000	0
Total	\$194,968	\$218,308	\$23,340

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$145,550	\$120,617	\$24,933
Special Revenue	68,100	67,153	947
Debt Service	17,500	17,343	157
Total	\$231,150	\$205,113	\$26,037

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$141,051	\$141,254	\$203
Special Revenue	80,447	83,356	2,909
Debt Service	18,000	17,114	(886)
Capital Projects	30,685	30,685	0
Total	\$270,183	\$272,409	\$2,226

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$177,244	\$189,974	(\$12,730)
Special Revenue	47,200	74,792	(27,592)
Debt Service	17,373	17,359	14
Capital Projects	30,685	30,685	0
Total	\$272,502	\$312,810	(\$40,308)

As a result of Village Council not authorizing certain appropriation amendments during 2002 and 2001, those amendments are not reflected in the final appropriations above.

**4. NONCOMPLIANCE**

**Contrary to Ohio Rev. Code Section 5705.41.(B)**, the Village had expenditures which exceeded appropriations in a Special Revenue Fund at December 31, 2002, and in the General Fund, certain Special Revenue Funds and the Debt Service Fund at December 31, 2001.

**Contrary to Ohio Rev. Code Section 5705.40**, the Village had certain appropriation amendments for both years which were not approved by Council.

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(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 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.

**6. LOCAL INCOME TAX**

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**7. DEBT**

Debt outstanding at December 31, 2002 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bond - 1998	\$88,106	5.60%
Total		

The General Obligation Bond relates to the purchase of two fire trucks. The bond will be repaid in semiannual installments, including interest, over 10 years.

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**7. DEBT (Continued)**

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

Year ending December 31:	<u>General Obligation Bonds</u>
2003	\$17,336
2004	17,316
2005	17,295
2006	17,273
2007	17,249
2008	<u>17,224</u>
Total	<u><u>\$103,693</u></u>

**8. RETIREMENT SYSTEM**

Full-time Village employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

The contribution rate is also prescribed by the Ohio Revised Code. For 2002 and 2001, 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, 2002.

**9. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions
- General liability and casualty
- Public official's liability

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**10. MINERAL – SANDY AMBULANCE DISTRICT**

The Mineral - Sandy Ambulance District (District) is a jointly governed organization. The District is a joint ambulance district formed under Ohio Rev. Code Section 505.71. This District provides ambulatory services to the Village of Mineral City and to Precinct 1 of Sandy Township. The District is governed by a two member Board of Directors comprised of one member from the Village of Mineral City and one member from the Sandy Township, Precinct 1. The Board secures a clerk to maintain board records and to establish and maintain the financial records of the District. A chairman is elected to conduct proper procedure at all scheduled board meetings. The District is supported financially by a tax levy approved by voters along with all finances collected from private individuals and third party payers such as Medicare, Medicaid, and private insurance carriers. The Board exercises total authority for the day-to-day operations of the District. The Board may levy taxes and issue bonds and other evidence of indebtedness. The District may purchase, lease, maintain, and use all materials, equipment, vehicles, buildings, and land necessary to perform its duties. The Village has no financial responsibility for any of the District's liabilities. Complete financial statements can be obtained from the Mineral – Sandy Ambulance District, Tuscarawas County, Ohio.

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## **Auditor of State Betty Montgomery**

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

Village of Mineral City  
Tuscarawas County  
8728 North High Street  
Mineral City, Ohio 44656

To the Village Council:

We have audited the accompanying financial statements of the Village of Mineral City, Tuscarawas County, Ohio, (the Village) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated February 4, 2003. We conducted our audits 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 audits and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings as items 2002-31279-001 and 2002-31279-002.

In addition, we noted other instances of noncompliance that we have reported to management of the Village in a separate letter dated February 4, 2003.

#### **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 February 4, 2003.

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Village of Mineral City  
Tuscarawas County  
Independent Accountants' Report 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 4, 2003

VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2002-31279-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(B) requires that no subdivision or taxing unit is to expend money unless it has been appropriated.

At December 31, 2002 and 2001, fund level expenditures plus outstanding encumbrances exceeded appropriations within the following funds:

	<u>Excess</u>	<u>Final Appropriations</u>
<b>2002</b>		
<b>Special Revenue Fund</b>		
Fund 2011 Street Maintenance & Repair	\$6,805	\$32,600
<b>2001</b>		
<b>General Fund</b>		
Fund 1000 – General Fund	2,624	177,244
<b>Special Revenue Fund</b>		
Fund 2011 – Street Maintenance & Repair	4,898	27,500
Fund 2901 – Fire Protection Fund	18,194	10,500
<b>Debt Service Fund</b>		
Fund 3902 – Fire Truck Debt Fund	25,725	17,373

The Village Clerk should frequently compare actual expenditures plus outstanding encumbrances to appropriations at the fund level to help avoid overspending.

FINDING NUMBER 2002-31279-002

Ohio Rev. Code Section 5705.40 provides that any appropriation measure may be amended or supplemented provided that such amendment or supplement complies with all provisions of law governing the tax authority in making the original appropriation.

During 2001, the Village amended appropriations ranging up to approximately \$20,000 at the fund level without Village Council approval. Appropriations reflected within the financial statements were adjusted accordingly. As the Village's legislative authority, Council should approve all supplemental appropriations prior to the Village Clerk amending the Village's appropriations.

**VILLAGE OF MINERAL CITY  
TUSCARAWAS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FISCAL YEAR 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2000-31279-001	<b>Ohio Rev. Code Section 5705.41(B)</b> – Certain expenditures exceeded appropriations at the fund level. Additionally, the Village Clerk amended certain appropriations without Village Council’s approval.	No	Not corrected; See Schedule of Findings No. 001
2000-31279-002	<b>Ohio Rev. Code Section 5705.41(D)</b> – Certain expenditures were certified after the obligation date(s).	No	The current year citation is disclosed in the Management Letter.



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF MINERAL CITY**

**TUSCARAWAS 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  
MARCH 20, 2003**