



**VILLAGE OF BLOOMDALE
WOOD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bloomdale
Wood County
102 North Maple Street
PO Box 186
Bloomdale, Ohio 44817-0186

To the Village Council:

We have audited the accompanying financial statements of the Village of Bloomdale, Wood County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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.

As described in Note 8 to the financial statements, during fiscal year 1998 the Village changed its method of accounting for income tax receipts.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2000 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of 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", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

March 23, 2000

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$ 110,592			\$ 110,592
State Shared Taxes and Permits	31,697	\$ 25,934		57,631
Intergovernmental Receipts	1,039			1,039
Charges for Services	9,900			9,900
Fines, Licenses, and Permits	4,818			4,818
Earnings on Investments	9,186	887		10,073
Miscellaneous	15,775			15,775
	<u>183,007</u>	<u>26,821</u>		<u>209,828</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	45,114			45,114
Public Health Services	289			289
Leisure Time Activities	6,832			6,832
Transportation		14,284		14,284
General Government	138,460			138,460
Capital Outlay			\$ 71,710	71,710
	<u>190,695</u>	<u>14,284</u>	<u>71,710</u>	<u>276,689</u>
Total Cash Disbursements	<u>190,695</u>	<u>14,284</u>	<u>71,710</u>	<u>276,689</u>
Total Receipts Over/(Under) Disbursements	<u>(7,688)</u>	<u>12,537</u>	<u>(71,710)</u>	<u>(66,861)</u>
Other Financing Receipts/(Disbursements):				
Transfers-In			42,399	42,399
Transfers-Out	(42,399)			(42,399)
	<u>(42,399)</u>	<u>0</u>	<u>42,399</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)	<u>(42,399)</u>	<u>0</u>	<u>42,399</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(50,087)	12,537	(29,311)	(66,861)
Fund Cash Balances, January 1	140,632	32,734	54,224	227,590
Fund Cash Balances, December 31	<u>\$ 90,545</u>	<u>\$ 45,271</u>	<u>\$ 24,913</u>	<u>\$ 160,729</u>
Reserves for Encumbrances, December 31	\$ 317	\$ 179	\$ 0	\$ 496

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

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$ 546,718	\$ 27,179	\$ 573,897
Miscellaneous	3,543	47	3,590
	<u>550,261</u>	<u>27,226</u>	<u>577,487</u>
Total Operating Cash Receipts			
Operating Cash Disbursements:			
Personal Services	57,497		57,497
Contractual Services	180,044	23,981	204,025
Supplies and Materials	65,145		65,145
Capital Outlay	16,628		16,628
	<u>319,314</u>	<u>23,981</u>	<u>343,295</u>
Total Operating Cash Disbursements			
Operating Income	<u>230,947</u>	<u>3,245</u>	<u>234,192</u>
Non-Operating Cash Disbursements:			
Debt Service	99,744	185	99,929
Other Non-Operating Cash Disbursements	2,129		2,129
	<u>101,873</u>	<u>185</u>	<u>102,058</u>
Total Non-Operating Cash Disbursements			
Net Receipts Over Disbursements	129,074	3,060	132,134
Fund Cash Balances, January 1	<u>135,687</u>	<u>6,902</u>	<u>142,589</u>
Fund Cash Balances, December 31	<u>\$ 264,761</u>	<u>\$ 9,962</u>	<u>\$ 274,723</u>
Reserve for Encumbrances, December 31	<u>\$ 16,313</u>	<u>\$ 425</u>	<u>\$ 16,738</u>

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

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$ 92,894		\$ 6,229	\$ 99,123
State Shared Taxes and Permits	25,768	\$ 24,664		50,432
Charges for Services	9,500			9,500
Fines, Licenses, and Permits	8,083			8,083
Earnings on Investments	8,749	1,653		10,402
Miscellaneous	17,903	151		18,054
	<u>162,897</u>	<u>26,468</u>	<u>6,229</u>	<u>195,594</u>
Total Cash Receipts				
	<u>162,897</u>	<u>26,468</u>	<u>6,229</u>	<u>195,594</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	48,578			48,578
Public Health Services	298			298
Leisure Time Activities	8,626			8,626
Community Environment	375			375
Transportation		19,463		19,463
General Government	57,966			57,966
Capital Outlay			67,222	67,222
	<u>115,843</u>	<u>19,463</u>	<u>67,222</u>	<u>202,528</u>
Total Cash Disbursements				
	<u>115,843</u>	<u>19,463</u>	<u>67,222</u>	<u>202,528</u>
Total Receipts Over/(Under) Disbursements	<u>47,054</u>	<u>7,005</u>	<u>(60,993)</u>	<u>(6,934)</u>
Other Financing Receipts/(Disbursements):				
Transfers-In			30,857	30,857
Transfers-Out	(30,857)			(30,857)
	<u>(30,857)</u>			<u>(30,857)</u>
Total Other Financing Receipts/(Disbursements)	<u>(30,857)</u>	<u>0</u>	<u>30,857</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	16,197	7,005	(30,136)	(6,934)
Fund Cash Balances January 1	<u>124,435</u>	<u>25,729</u>	<u>84,360</u>	<u>234,524</u>
Fund Cash Balances, December 31	<u>\$ 140,632</u>	<u>\$ 32,734</u>	<u>\$ 54,224</u>	<u>\$ 227,590</u>
Reserves for Encumbrances, December 31	<u>\$ 226</u>	<u>\$ 187</u>	<u>\$ 270</u>	<u>\$ 683</u>

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

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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$ 510,142	\$ 27,349	\$ 537,491
Miscellaneous	5,420		5,420
Total Operating Cash Receipts	<u>515,562</u>	<u>27,349</u>	<u>542,911</u>
Operating Cash Disbursements:			
Personal Services	105,446		105,446
Contractual Services	223,017	24,531	247,548
Supplies and Materials	60,995		60,995
Capital Outlay	15,381		15,381
Total Operating Cash Disbursements	<u>404,839</u>	<u>24,531</u>	<u>429,370</u>
Operating Income	<u>110,723</u>	<u>2,818</u>	<u>113,541</u>
Non-Operating Cash Disbursements:			
Debt Service	99,744		99,744
Other Non-Operating Cash Disbursements	1,234		1,234
Total Non-Operating Cash Disbursements	<u>100,978</u>	<u>0</u>	<u>100,978</u>
Net Receipts Over Disbursements	9,745	2,818	12,563
Fund Cash Balances, January 1	<u>125,942</u>	<u>4,084</u>	<u>130,026</u>
Fund Cash Balances, December 31	<u>\$ 135,687</u>	<u>\$ 6,902</u>	<u>\$ 142,589</u>
Reserve for Encumbrances, December 31	<u>\$ 19,493</u>	<u>\$ 443</u>	<u>\$ 19,936</u>

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Bloomdale, Wood County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water, sewer and electric utilities, park operations (leisure time activities), and police and fire services.

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

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

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

1. General Fund

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

2. Special Revenue Fund

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

Capital Improvement Fund - This fund receives one half of the proceeds of a 1% municipal income tax. The proceeds are used for capital improvements.

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.

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

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

5. Fiduciary Funds (Agency Funds)

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

Refuse Fund - This fund accounts for contracted collections and remittances to a refuse collector.

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 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 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 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:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 238,640	\$ 173,383
Certificates of deposit	<u>196,812</u>	<u>196,796</u>
Total deposits and investments	<u>\$ 435,452</u>	<u>\$ 370,179</u>

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

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

3. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 189,278	\$ 183,007	\$ (6,271)
Special Revenue	26,900	26,821	(79)
Capital Projects	37,000	42,399	5,399
Enterprise	527,000	550,261	23,261
Fiduciary	26,120	27,226	1,106
Total	<u>\$ 806,298</u>	<u>\$ 829,714</u>	<u>\$ 23,416</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 329,685	\$ 233,411	\$ 96,274
Special Revenue	59,446	14,463	44,983
Capital Projects	91,223	71,710	19,513
Enterprise	643,190	437,500	205,690
Fiduciary	32,529	24,591	7,938
Total	<u>\$ 1,156,073</u>	<u>\$ 781,675</u>	<u>\$ 374,398</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 57,628	\$ 162,897	\$ 105,269
Special Revenue	24,885	26,468	1,583
Capital Projects	30,000	37,086	7,086
Enterprise	508,200	515,562	7,362
Fiduciary	12,100	27,349	15,249
Total	<u>\$ 632,813</u>	<u>\$ 769,362</u>	<u>\$ 136,549</u>

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

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 178,396	\$ 146,926	\$ 31,470
Special Revenue	49,990	19,650	30,340
Capital Projects	108,373	67,492	40,881
Enterprise	526,672	525,310	1,362
Fiduciary	39,074	24,974	14,100
Total	\$ 902,505	\$ 784,352	\$ 118,153

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, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 630,481	7.84%
Ohio Public Works Commission Loan	183,266	3.00%
Total	\$ 813,747	

The Ohio Water Development Authority (OWDA) loan was for sewer plant construction.

The Ohio Public Works Commission (OPWC) Loan was for waterlines and water tower replacement.

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

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

5. DEBT (Continued)

Year ending December 31:	OWDA Loan	OPWC Loan
2000	\$ 85,238	\$ 14,506
2001	85,238	14,506
2002	85,238	14,506
2003	85,238	14,506
2004	85,238	14,506
Subsequent	<u>554,045</u>	<u>159,569</u>
Total	<u>\$ 980,235</u>	<u>\$ 232,099</u>

6. RETIREMENT SYSTEMS

The Village's law enforcement officers and firefighters belong to the Police and Firemen's Disability and 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 provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, 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% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

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

8. RESTATEMENT OF PRIOR YEAR FUND BALANCE

To provide a more accurate representation of income tax collections, the Village has eliminated the Income Tax Expendable Trust Fund. Income tax receipts are now credited directly to the General Fund and Capital Improvement Fund per Village of Bloomdale Ordinance 12-0-67 (12/17/67). This change had the following effects on the fund balance as it was previously reported as of December 31, 1997.

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

8. RESTATEMENT OF PRIOR YEAR FUND BALANCE (Continued)

	<u>Expendable Trust</u>	<u>General</u>	<u>Capital Project</u>
Fund Balance as Previously Reported	\$ 11,974	\$ 118,448	\$ 78,373
Restatement of Expendable Trust Fund Type	<u>(11,974)</u>	<u>5,987</u>	<u>5,987</u>
Restatement December 31, 1997	<u>\$ 0</u>	<u>\$ 124,435</u>	<u>\$ 84,360</u>

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

Village of Bloomdale
Wood County
102 North Maple Street
PO Box 186
Bloomdale, Ohio 44817-0186

To the Village Council:

We have audited the accompanying financial statements of the Village of Bloomdale, Wood County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated March 23, 2000, in which we indicated the Village changed its method of accounting for income tax receipts. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1999-30187-001. We also noted an immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated March 23, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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 does not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 23, 2000.

This report is intended for the information and use of management and the 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 fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

March 23, 2000

**SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 1999-30187-001

Finding for Recovery - Repaid During Audit

Ohio Revised Code § 117.28 requires audit reports to set forth all instances of any public money that has been illegally expended. Village of Bloomdale Ordinance 6-0-97 (5/27/97) increased the Village Administrator, John Mareches, salary \$50 per month effective July 1997. Mr. Mareches, who is paid bi-monthly, was inadvertently paid \$50 more per pay, resulting in an overpayment of \$600 for the period July 1997 to June 1998.

In accordance with the foregoing facts, a finding for recovery is hereby returned against Shirley Rosendale, Clerk-Treasurer, John Mareches and the American States Insurance Company, jointly and severally in the amount of Six Hundred Dollars (\$600) and in favor of the Village of Bloomdale General Fund.

Mr. Mareches has separated from service with the Village as of February 29, 2000. The Village withheld the amount of the overpayment from his last check. The Clerk receipted the refund into the General Fund, and deposited the check into the treasury.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF BLOOMDALE

WOOD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
APRIL 25, 2000