



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO



**Auditor of State
Betty Montgomery**

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January 21, 2003

The attached audit was conducted and prepared for release prior to the commencement of my term of office on January 13, 2003. Thus, I am releasing this audit under the signature of my predecessor.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bloomingdale
Jefferson County
P.O. Box 59
Bloomingdale, Ohio 43910

To the Village Council:

We have audited the accompanying financial statements of the Village of Bloomingdale (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 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 December 13, 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 and contracts. 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

December 13, 2002

**VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY**

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

	<u>Governmental Fund Types</u>				<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Agency</u>	
Cash Receipts:						
Property Tax and Other Local Taxes	\$9,258	\$955	\$0	\$0	\$0	\$10,213
Intergovernmental Receipts	14,061	9,723				23,784
Fines, Licenses, and Permits	1,800					1,800
Earnings on Investments	24	7				31
Miscellaneous	2,558					2,558
Total Cash Receipts	27,701	10,685	0	0	0	38,386
Cash Disbursements:						
Current:						
Security of Persons and Property	9,097				182	9,279
Public Health Services	1,725					1,725
Leisure Time Activities	3,284					3,284
Community Environment	205					205
Basic Utility Services	164	470				634
Transportation		7,830				7,830
General Government	15,014	20				15,034
Debt Service:						
Principal and Interest Payments			\$2,650			2,650
Total Cash Disbursements	29,489	8,320	2,650	0	182	40,641
Total Receipts Over/(Under) Disbursements	(1,788)	2,365	(2,650)	0	(182)	(2,255)
Other Financing Receipts and (Disbursements):						
Transfers-In			2,705			2,705
Advances-In	4,550	1,500				6,050
Transfers-Out	(2,705)					(2,705)
Advances-Out	(1,500)	(3,550)		(1,000)		(6,050)
Total Other Financing Receipts/(Disbursements)	345	(2,050)	2,705	(1,000)	0	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,443)	315	55	(1,000)	(182)	(2,255)
Fund Cash Balances, January 1	1,651	1,904	29	1,313	255	5,152
Fund Cash Balances, December 31	\$208	\$2,219	\$84	\$313	\$73	\$2,897

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

VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY

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

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Agency	
Cash Receipts:						
Property Tax and Other Local Taxes	\$11,006	\$948				\$11,954
Intergovernmental Receipts	14,147	10,126				24,273
Fines, Licenses, and Permits	1,723					1,723
Earnings on Investments	51	13				64
Miscellaneous	3,521					3,521
	<u>30,448</u>	<u>11,087</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41,535</u>
Cash Disbursements:						
Current:						
Security of Persons and Property	12,442	914			604	13,960
Public Health Services	243					243
Leisure Time Activities	7,246					7,246
Basic Utility Services	164	432				596
Transportation		10,091				10,091
General Government	15,203	20				15,223
Debt Service:						
Principal and Interest Payments			3,088			3,088
	<u>35,298</u>	<u>11,457</u>	<u>3,088</u>	<u>0</u>	<u>604</u>	<u>50,447</u>
Total Receipts Over/(Under) Disbursements	<u>(4,850)</u>	<u>(370)</u>	<u>(3,088)</u>	<u>0</u>	<u>(604)</u>	<u>(8,912)</u>
Other Financing Receipts and (Disbursements):						
Sale of Bonds or Notes	6,000					6,000
Transfers-In			2,800			2,800
Advances-In	4,300	2,000		1,313		7,613
Transfers-Out	(2,800)					(2,800)
Advances-Out	(4,613)	(3,000)				(7,613)
	<u>2,887</u>	<u>(1,000)</u>	<u>2,800</u>	<u>1,313</u>	<u>0</u>	<u>6,000</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,963)	(1,370)	(288)	1,313	(604)	(2,912)
Fund Cash Balances, January 1	3,614	3,274	317	0	859	8,064
Fund Cash Balances, December 31	<u>\$1,651</u>	<u>\$1,904</u>	<u>\$29</u>	<u>\$1,313</u>	<u>\$255</u>	<u>\$5,152</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**VILLAGE OF BLOOMINGDALE
JEFFERSON 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 Bloomingdale, Jefferson 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 government services, including police protection, street maintenance and recreation. The Village contracts with the Bloomingdale Volunteer Fire Department to provide 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. 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.

3. Debt Service Fund

This fund is used to accumulate resources for the payment of note indebtedness. The Village's debt service fund is used to pay principal and interest on 2 notes used for the purchase a truck and a police cruiser.

**VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING STATEMENTS – (Continued)

4. Capital Project Funds

This fund is 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 a Storm Water Construction Fund used for construction and maintenance of storm sewers within the Village.

5. Fiduciary Funds (Agency Fund)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had a *Mayor's Court Fund* – This fund accounts for fines and fees received for Mayor's Court and the distribution of fines monies to the Village and State. The Mayor's Court in the Village has been inactive since 1999. The Mayor's Court fund had only a residual balance as of December 31, 2001.

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 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.

2. Estimated Resources

Estimated resources include estimates of cash to be received 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. The Village did not encumber all commitments required by Ohio law. The budgetary presentations have not been adjusted to include material items that should have been encumbered.

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.

**VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

Demand Deposits

<u>2001</u>	<u>2000</u>
<u>\$2,897</u>	<u>\$5,152</u>

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

3. BUDGETARY ACTIVITY

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

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$31,185	\$27,701	(\$3,484)
Special Revenue	9,702	10,685	983
Debt Service	6,067	2,705	(3,362)
Total	<u>\$46,954</u>	<u>\$41,091</u>	<u>(\$ 5,863)</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$32,194	(\$32,194)
Special Revenue	0	8,320	(8,320)
Debt Service	0	2,650	(2,650)
Total	<u>\$0</u>	<u>\$43,164</u>	<u>(\$43,164)</u>

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$26,306	\$36,448	\$10,142
Special Revenue	8,387	11,087	2,700
Debt Service	2,950	2,800	(150)
Total	<u>\$37,643</u>	<u>\$50,335</u>	<u>\$12,692</u>

**VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$28,281	\$38,098	(\$9,817)
Special Revenue	10,973	11,457	484
Debt Service	2,950	3,088	138
Total	<u>\$42,204</u>	<u>\$52,643</u>	<u>(\$9,195)</u>

The Village failed to adhere to the following Ohio Revised Code Sections which pertain to the budgetary process: Sections 5705.15, interfund transfers, 5705.38, annual appropriation measurers, 5705.41, expenditures exceeding appropriations, 5705.41(D), prior certification of expenditures, 5705.10, notification of debt payments.

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:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$150,235	4.56%
General Obligation Notes	<u>4,070</u>	5.25%
Total	<u>\$154,305</u>	

**VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY**

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

5. DEBT – (Continued)

The Ohio Water Development Authority (OWDA) loan relates to 3 loans for the planning and engineering phase of a wastewater project that was mandated by the Ohio Environmental Protection Agency. The loans have been consolidated into a single loan. The amount reported above as Principal includes a capitalized interest portion of \$43,491, the original principal portion of the loans totaled \$106,744. Repayments were to have begun in January, 2000, but the Village did not make any payments until October, 2002. At that time, the Village agreed to pay OWDA \$100 per month until such time as other payment terms can be arranged. It is expected that user fees will be the ultimate repayment source upon full completion of the project.

The General Obligation Note is collateralized by the Village's taxing authority. Amortization of the above debt, including interest, is scheduled as follows:

<u>Year Ending December 31</u>	<u>Police Cruiser Loan</u>
2002	\$1,249
2003	1,183
2004	1,117
2005	<u>1,051</u>
Total	<u><u>\$4,600</u></u>

6. RETIREMENT SYSTEMS

The Village's 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. 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.

8. LEGAL COMPLIANCE

The Village did not retain and record minutes for its official meetings as prescribed by Ohio Revised Code Section 121.22.

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

Village of Bloomingdale
Jefferson County
P.O. Box 59
Bloomingdale, Ohio 43910

To the Village Council:

We have audited the accompanying financial statements of the Village of Bloomingdale (the Village) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated December 13, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-31241-001 through 2001-31241-006. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated December 13, 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 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 13, 2002.

Village of Bloomingdale
Jefferson 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, sweeping initial "J" and "P".

Jim Petro
Auditor of State

December 13, 2002

VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

Finding Number	2001-31241-001
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1. **Ohio Revised Code § 5705.14** establishes guidelines pertaining to certain allowable interfund transfers. One such guideline is that interfund transfers from the General Fund authorized by this section shall only be made by resolution of the taxing authority passed with a simple majority affirmative vote.

The Village made annual transfers from the General Fund to Debt Service Fund that were outside the aforementioned guidelines, in that no resolution or ordinance was passed by Village Council to authorize such transfers, or such action was not recorded in the minutes.

We recommend that all transfers be properly approved and recorded in the minutes prior to being made.

Finding Number	2001-31241-002
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2. **Ohio Revised Code § 5705.38** requires that on or before the first day of each fiscal year, an annual appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting ordinary expenses until April 1. Neither a temporary or annual appropriation measure was passed for the fiscal year ended December 31, 2001.

We recommend the Village establish policies and procedures to comply with Ohio Revised Code Section 5705.38.

Finding Number	2001-31241-003
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3. **Ohio Revised Code Section 5705.41 (B)**, states that no subdivision or taxing unit is to expend money unless it has been properly appropriated.

The Village's General Fund expenditures \$38,098 exceeded their respective appropriations \$28,281 by \$9,817 dollars during the year ending December 31, 2000. Also, as described in Finding # 2001-31241-002, the Village failed to pass an appropriation measure in 2001, therefore all expenditures from all funds exceeded their respective appropriations for the fiscal year 2001.

We recommend that the Village establish control procedures to provide assurance that requirements established by Ohio Revised Code are adhered to.

Finding Number	2001-31241-004
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4. **Ohio Revised Code § 5705.41(D)**, states that no subdivision shall make any contract or give any order involving the expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriation fund free from any previous encumbrances. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides two “exceptions” to the above requirements:

1. Then and Now Certificate- If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate,
2. If the amount involved is less than one thousand dollars, the fiscal officer may issue a certificate and may authorize it to be paid without the affirmation of the council if such expenditure is otherwise valid.

After the resignation of the Village Clerk in February 2001, no fiscal officer certificates as described above were used for the remainder of the audit period ending December 31, 2001

We recommend the Village discontinue the practice of making expenditures without the proper certification as described above. We recommend a formal policy be adopted that which would provide internal controls which would reduce the risk of expenditures being made without the proper certification.

Finding Number	2001-31241-005
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5. **Ohio Revised Code, § 133.22** requires that when a subdivision issues notes, the fiscal officer of such subdivision must notify the County auditor that such notes have been sold. The Village is required to notify the county auditor of debt payments anticipated for the coming fiscal year so that the necessary funds can be set aside in the debt service fund.

Funds required for debt service payments for the fiscal years ending 12/31/2000 and 12/31/2001 in the amounts of \$3,088 and \$2,650, respectively, had not been certified to the county auditor nor were they set aside on the tax settlements.

We recommend that the Village establish policies and procedures that would provide assurance that the County Auditor be notified of anticipated debt payments.

Finding Number	2001-31241-006
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- 6. Ohio Rev. Code § 121.22** – The minutes of a regular or special meeting of Council shall be promptly recorded and open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions.

Council shall also establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall notify the news media.

The Village did not record or maintain minutes for all of its official meetings, nor was there any indication that the Village had made any effort to notify the public or the news media of regularly scheduled meetings or special meetings of Council. The Village Council and Mayor should make sure all required notifications are made for public meetings and that minutes are recorded and maintained for all official meetings.

**VILLAGE OF BLOOMINGDALE
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid;
1999-31241-001	<p>The Village did not use purchase orders and did not certify or encumber any disbursements in 1998.</p> <p>In 1999, of the disbursements tested, 81% were not properly certified. A purchase order that has been properly certified by the Clerk should be issued prior to making any expenditure of money.</p>	No	<p>Village used purchase orders but Village Clerk, or another Village Official after the resignation of the Clerk, did not sign the certification. Purchase orders are printed using the UAN system. Reissued as finding # 2001-31241-004.</p>



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF BLOOMINGDALE

JEFFERSON COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
FEBRUARY 25, 2003**