



**Auditor of State
Betty Montgomery**

**VILLAGE OF JENERA
HANCOCK COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Jenera
Hancock County
103 S. Main Street, P.O. Box 57
Jenera, Ohio 45841-0057

To the Village Council:

We have audited the accompanying financial statements of the Village of Jenera, Hancock County, (the Village) as of and for the years ended December 31, 2003 and 2002. 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, 2003 and 2002, 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 30, 2004 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 the audit committee, 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

March 30, 2004

**VILLAGE OF JENERA
HANCOCK COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|--------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts | | | |
| Property Tax and Other Local Taxes | \$ 8,488 | \$ - | \$ 8,488 |
| Special Assessments | - | 4,330 | 4,330 |
| Intergovernmental Receipts | 55,659 | 17,352 | 73,011 |
| Charges for Services | 5,670 | 22,315 | 27,985 |
| Earnings on Investments | 1,581 | 301 | 1,882 |
| Miscellaneous | 1,945 | 60 | 2,005 |
| | <u>73,343</u> | <u>44,358</u> | <u>117,701</u> |
| Cash Disbursements | | | |
| Current: | | | |
| Security of Persons and Property | 9,499 | 11,739 | 21,238 |
| Public Health Services | 929 | - | 929 |
| Leisure Time Activities | 20,417 | - | 20,417 |
| Community Environment | 4,956 | - | 4,956 |
| Basic Utility Services | 9,601 | 3,337 | 12,938 |
| Transportation | 1,778 | 3,207 | 4,985 |
| General Government | 28,836 | - | 28,836 |
| Capital Outlay | | 16,211 | 16,211 |
| | <u>76,016</u> | <u>34,494</u> | <u>110,510</u> |
| Total Cash Disbursements | <u>76,016</u> | <u>34,494</u> | <u>110,510</u> |
| Total Receipts Over/(Under) Disbursements | (2,673) | 9,864 | 7,191 |
| Fund Cash Balances, January 1 | <u>106,605</u> | <u>44,192</u> | <u>150,797</u> |
| Fund Cash Balances, December 31 | <u>\$ 103,932</u> | <u>\$ 54,056</u> | <u>\$ 157,988</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF JENERA
HANCOCK COUNTY**

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, 2003

| | Proprietary Fund Type | Fiduciary Fund Type | Totals (Memorandum Only) |
|---|--------------------------|------------------------|--------------------------------|
| | Enterprise | Nonexpendable Trust | |
| Operating Cash Receipts | | | |
| Charges for Services | \$ 21,936 | \$ - | \$ 21,936 |
| Earnings on Investments | - | 33 | 33 |
| Miscellaneous | 764 | - | 764 |
| Total Operating Cash Receipts | <u>22,700</u> | <u>33</u> | <u>22,733</u> |
| Operating Cash Disbursements | | | |
| Personal Services | 1,300 | | 1,300 |
| Contractual Services | 6,531 | | 6,531 |
| Supplies and Materials | 351 | | 351 |
| Capital Outlay | 3,000 | 280 | 3,280 |
| Total Operating Cash Disbursements | <u>11,182</u> | <u>280</u> | <u>11,462</u> |
| Operating Income/(Loss) | <u>11,518</u> | <u>(247)</u> | <u>11,271</u> |
| Non-Operating Cash Disbursements | | | |
| Debt Service | 2,500 | | 2,500 |
| Net Receipts Over/(Under) Disbursements | 9,018 | (247) | 8,771 |
| Fund Cash Balances, January 1 | <u>75,487</u> | <u>2,540</u> | <u>78,027</u> |
| Fund Cash Balances, December 31 | <u>\$ 84,505</u> | <u>\$ 2,293</u> | <u>\$ 86,798</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF JENERA
HANCOCK 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> | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|--------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts | | | |
| Property Tax and Other Local Taxes | \$ 8,456 | \$ - | \$ 8,456 |
| Special Assessments | - | 4,313 | 4,313 |
| Intergovernmental Receipts | 67,512 | 8,438 | 75,950 |
| Charges for Services | 6,190 | 15,690 | 21,880 |
| Earnings on Investments | 2,163 | 412 | 2,575 |
| Miscellaneous | 3,451 | 1,121 | 4,572 |
| Total Cash Receipts | <u>87,772</u> | <u>29,974</u> | <u>117,746</u> |
| Cash Disbursements | | | |
| Current: | | | |
| Security of Persons and Property | 5,361 | 12,992 | 18,353 |
| Public Health Services | 726 | | 726 |
| Leisure Time Activities | 9,265 | | 9,265 |
| Community Environment | 6,696 | | 6,696 |
| Basic Utility Services | 10,248 | 3,335 | 13,583 |
| Transportation | | 2,038 | 2,038 |
| General Government | 32,525 | | 32,525 |
| Capital Outlay | 26,093 | 9,559 | 35,652 |
| Total Cash Disbursements | <u>90,914</u> | <u>27,924</u> | <u>118,838</u> |
| Total Receipts Over/(Under) Disbursements | (3,142) | 2,050 | (1,092) |
| Fund Cash Balances, January 1 | <u>109,747</u> | <u>42,142</u> | <u>151,889</u> |
| Fund Cash Balances, December 31 | <u>\$ 106,605</u> | <u>\$ 44,192</u> | <u>\$ 150,797</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF JENERA
HANCOCK COUNTY**

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, 2002

| | Proprietary Fund Type | Fiduciary Fund Type | Totals (Memorandum Only) |
|---|--------------------------|------------------------|--------------------------------|
| | Enterprise | Nonexpendable Trust | |
| Operating Cash Receipts | | | |
| Charges for Services | \$ 22,217 | \$ - | \$ 22,217 |
| Earnings on Investments | - | 54 | 54 |
| Miscellaneous | 857 | - | 857 |
| Total Operating Cash Receipts | 23,074 | 54 | 23,128 |
| Operating Cash Disbursements | | | |
| Personal Services | 1,300 | - | 1,300 |
| Contractual Services | 250 | - | 250 |
| Supplies and Materials | 211 | - | 211 |
| Total Operating Cash Disbursements | 1,761 | | 1,761 |
| Operating Income | 21,313 | 54 | 21,367 |
| Non-Operating Cash Disbursements | | | |
| Debt Service | 2,500 | | 2,500 |
| Net Receipts Over Disbursements | 18,813 | 54 | 18,867 |
| Fund Cash Balances, January 1 | 56,674 | 2,486 | 59,160 |
| Fund Cash Balances, December 31 | \$ 75,487 | \$ 2,540 | \$ 78,027 |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Jenera, Hancock 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, park operations, and fire protection

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:

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

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.

Fire Fund - This fund receives predetermined contract amounts for services provided to Eagle, Orange, and Van Buren Townships.

3. 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 Fund:

Sewer Construction Fund - This fund receives charges for services from residents to cover the cost of the installation of a planned sewer system.

4. Fiduciary Funds (Trust Fund)

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. The Village had the following significant fiduciary fund:

Levi Vermillion Memorial Fund – This fund receives proceeds from the interest earned on the principal amount to be used for the Main Street and Town Hall.

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

E. Budgetary Process

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

1. Appropriations

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

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 canceled, and reappropriated in the subsequent year.

A summary of 2003 and 2002 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.

2. EQUITY IN POOLED CASH

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:

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

| | 2003 | 2002 |
|-------------------------|------------|------------|
| Demand deposits | \$ 241,514 | \$ 225,585 |
| Certificates of deposit | 3,272 | 3,239 |
| Total deposits | \$ 244,786 | \$ 228,824 |

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 ending December 31, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|-----------------|----------------------|--------------------|----------|
| General | \$ 67,773 | \$ 73,343 | \$ 5,570 |
| Special Revenue | 41,500 | 44,358 | 2,858 |
| Enterprise | 22,000 | 22,700 | 700 |
| Fiduciary | 60 | 33 | (27) |
| Total | \$ 131,333 | \$ 140,434 | \$ 9,101 |

2003 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|-----------------|----------------------------|---------------------------|------------|
| General | \$ 173,200 | \$ 76,016 | \$ 97,184 |
| Special Revenue | 84,200 | 34,494 | 49,706 |
| Enterprise | 96,000 | 13,682 | 82,318 |
| Fiduciary | 600 | 280 | 320 |
| Total | \$ 354,000 | \$ 124,472 | \$ 229,528 |

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

2002 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|-----------------|----------------------|--------------------|------------------|
| General | \$ 71,813 | \$ 87,772 | \$ 15,959 |
| Special Revenue | 27,500 | 29,974 | 2,474 |
| Enterprise | 22,000 | 23,074 | 1,074 |
| Fiduciary | 60 | 54 | (6) |
| Total | <u>\$ 121,373</u> | <u>\$ 140,874</u> | <u>\$ 19,501</u> |

2002 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|-----------------|----------------------------|---------------------------|-------------------|
| General | \$ 179,650 | \$ 90,914 | \$ 88,736 |
| Special Revenue | 69,000 | 27,924 | 41,076 |
| Enterprise | 78,000 | 4,261 | 73,739 |
| Fiduciary | 2,540 | | 2,540 |
| Total | <u>\$ 329,190</u> | <u>\$ 123,099</u> | <u>\$ 206,091</u> |

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.

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

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, 2003 was as follows:

| | Principal | Interest Rate |
|---------------------------------------|-----------|---------------|
| Ohio Water Development Authority Loan | \$ 5,000 | |

The Ohio Water Development Authority (OWDA) loan relates to a sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved up to \$25,000 in loans to the Village for this project. The loans will be repaid in annual installments of \$2,500, at an interest rate of 0 percent, over 10 years. The scheduled payment amount below assumes nothing additional will be borrowed. The loan is collateralized by sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

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

| Year ending December 31: | OWDA Loan |
|--------------------------|-----------|
| 2004 | \$ 2,500 |
| 2005 | 2,500 |
| Total | \$ 5,000 |

6. RETIREMENT SYSTEMS

The Village's official's and employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS 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 2003 and 2002, members of OPERS contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries for 2003 2002. The Village has paid all contributions required through December 31, 2003.

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

7. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

PEP retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2002 and 2001 (the latest information available):

**VILLAGE OF JENERA
HANCOCK COUNTY**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

| Casualty Coverage | 2002 | 2001 |
|-------------------|---------------|---------------|
| Assets | \$ 20,174,977 | \$ 19,358,458 |
| Liabilities | 8,550,749 | 8,827,588 |
| Retained Earnings | \$ 11,624,228 | \$ 10,530,870 |

| Property Coverage | 2002 | 2001 |
|-------------------|--------------|--------------|
| Assets | \$ 2,565,408 | \$ 1,890,323 |
| Liabilities | 655,318 | 469,100 |
| Retained Earnings | \$ 1,910,090 | \$ 1,421,223 |



**Auditor of State
Betty Montgomery**

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

Village of Jenera
Hancock County
103 S. Main Street, P.O. Box 57
Jenera, Ohio 45841-0057

To the Village Council:

We have audited the accompanying financial statements of the Village of Jenera, Hancock County, (the Village) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated March 30, 2004. 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 certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated March 30, 2004.

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 March 30, 2004.

This report is intended solely for the information and use of the audit committee, 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

March 30, 2004



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

VILLAGE OF JENERA

HANCOCK 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 27, 2004**