



**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF BLOOMVILLE
SENECA COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818

To the Village Council:

We have audited the accompanying financial statements of the Village of Bloomville (the Village) as of and for the years ended December 31, 2000 and 1999. 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 stated in Note 8, a reclassification of fund balance was made in 1999. The Village previously reported the activity for the pool and park as a Nonexpendable Trust Fund. This activity was reclassified as an Enterprise Fund starting in 1999.

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, 2000 and 1999, 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 19, 2001 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.

Village of Bloomville
Seneca County
Report of Independent Accountants
Page 2

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.

Jim Petro
Auditor of State

March 19, 2001

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

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

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$22,835	\$7,082		\$29,917
Intergovernmental Receipts	116,856	29,351	\$105,134	251,341
Charges for Services	166			166
Fines, Licenses, and Permits	4,536	1,273		5,809
Miscellaneous	34,788			34,788
	<u>179,181</u>	<u>37,706</u>	<u>105,134</u>	<u>322,021</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	8,368	33,490		41,858
Public Health Services	1,558			1,558
Leisure Time Activities	1,296			1,296
Community Environment	364			364
Basic Utility Services	8,260			8,260
Transportation	20,016	27,036		47,052
General Government	39,873			39,873
Financing and Other Debt-Service Related		2,329		2,329
Capital Outlay	6,670	11,682	105,134	123,486
	<u>86,405</u>	<u>74,537</u>	<u>105,134</u>	<u>266,076</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>92,776</u>	<u>(36,831)</u>		<u>55,945</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		30,000		30,000
Transfers-Out	(43,815)			(43,815)
	<u>(43,815)</u>	<u>30,000</u>		<u>(13,815)</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	48,961	(6,831)		42,130
Fund Cash Balances, January 1	109,783	77,108		186,891
Fund Cash Balances, December 31	<u>\$158,744</u>	<u>\$70,277</u>		<u>\$229,021</u>
Reserves for Encumbrances, December 31	<u>\$4,989</u>	<u>\$24,003</u>		<u>\$28,992</u>

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

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$184,710
Miscellaneous	<u>6,776</u>
Total Operating Cash Receipts	<u>191,486</u>
Operating Cash Disbursements:	
Personal Services	63,890
Contractual Services	40,377
Supplies and Materials	<u>15,650</u>
Total Operating Cash Disbursements	<u>119,917</u>
Operating Income	<u>71,569</u>
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	<u>15,445</u>
Non-Operating Cash Disbursements:	
Debt Service	76,259
Other Non-Operating Cash Disbursements	<u>2,976</u>
Total Non-Operating Cash Disbursements	<u>79,235</u>
Excess of Receipts Over Disbursements Before Interfund Transfers and Advances	7,779
Transfers-In	<u>13,815</u>
Net Receipts Over Disbursements	21,594
Fund Cash Balance, January 1	<u>526,528</u>
Fund Cash Balance, December 31	<u><u>\$548,122</u></u>
Reserve for Encumbrances, December 31	<u><u>\$2,292</u></u>

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

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**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	\$19,066	\$7,355		\$26,421
Intergovernmental Receipts	93,017	29,593	\$69,618	192,228
Charges for Services	66			66
Fines, Licenses, and Permits	2,406	25		2,431
Miscellaneous	24,205	1,526		25,731
	<u>138,760</u>	<u>38,499</u>	<u>69,618</u>	<u>246,877</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	8,407	34,362		42,769
Public Health Services	1,280			1,280
Community Environment	429			429
Basic Utility Services	5,076			5,076
Transportation	21,656	22,874		44,530
General Government	44,332			44,332
Capital Outlay	15,850	717	86,404	102,971
	<u>97,030</u>	<u>57,953</u>	<u>86,404</u>	<u>241,387</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>41,730</u>	<u>(19,454)</u>	<u>(16,786)</u>	<u>5,490</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		42,718		42,718
Advances-In	12,089			12,089
Transfers-Out	(52,726)		(2,718)	(55,444)
Advances-Out	(12,089)			(12,089)
	<u>(52,726)</u>	<u>42,718</u>	<u>(2,718)</u>	<u>(12,726)</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(10,996)	23,264	(19,504)	(7,236)
Fund Cash Balances, January 1	<u>120,779</u>	<u>53,844</u>	<u>19,504</u>	<u>194,127</u>
Fund Cash Balances, December 31	<u>\$109,783</u>	<u>\$77,108</u>		<u>\$186,891</u>
Reserves for Encumbrances, December 31	<u>\$2,027</u>	<u>\$5,400</u>		<u>\$7,427</u>

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

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$189,263
Miscellaneous	<u>7,199</u>
Total Operating Cash Receipts	<u>196,462</u>
Operating Cash Disbursements:	
Personal Services	67,813
Contractual Services	39,847
Supplies and Materials	16,835
Capital Outlay	<u>16,684</u>
Total Operating Cash Disbursements	<u>141,179</u>
Operating Income	<u>55,283</u>
Non-Operating Cash Receipts:	
Intergovernmental Receipts	12,089
Other Non-Operating Receipts	<u>14,489</u>
Total Non-Operating Cash Receipts	<u>26,578</u>
Non-Operating Cash Disbursements:	
Debt Service	81,290
Loss on Investment	30,000
Other Non-Operating Cash Disbursements	<u>2,380</u>
Total Non-Operating Cash Disbursements	<u>113,670</u>
Excess of Receipts Under Disbursements Before Interfund Transfers and Advances	(31,809)
Transfers-In	12,726
Advances-In	12,089
Advances-Out	<u>(12,089)</u>
Net Receipts Under Disbursements	(19,083)
Fund Cash Balance, January 1	<u>545,611</u>
Fund Cash Balance, December 31	<u><u>\$526,528</u></u>
Reserve for Encumbrances, December 31	<u><u>\$2,273</u></u>

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

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Bloomville, Seneca 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 and sewer utilities, park operations (leisure time activities), and police services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

Certificates of deposit are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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.

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.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. Special Revenue Fund

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

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

Police Levy Fund - This fund receives tax revenue, state funds and miscellaneous revenue to maintain the police department.

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:

Construction Fund - This fund receives Issue II money for street construction and repairs.

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.

Debt Service Fund - This fund receives revenue from a utility surcharge by residents to cover the cost of the sanitary sewer system.

Pool/Park Fund - This fund receives revenue from the pool and park activities.

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 appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(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 2000 and 1999 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 cash 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>2000</u>	<u>1999</u>
Demand deposits	\$261,210	\$260,350
Certificates of deposit	<u>341,410</u>	<u>303,161</u>
Total deposits	602,620	563,511
STAR Ohio	<u>174,523</u>	<u>149,908</u>
Total deposits and investments	<u>\$777,143</u>	<u>\$713,419</u>

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by securities specifically pledged by the financial institution to the Village.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Loss on Investments: During 1996 the village purchased a \$30,000 Viatical contract. A Viatical contract is the purchase of a life insurance policy on a terminally ill person. During 1999 this investment was determined to be worthless. A loss in the amount of \$30,000 has been recognized in the financial statements.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$141,017	\$179,181	\$38,164
Special Revenue	81,040	67,706	(13,334)
Capital Projects	84,043	105,134	21,091
Enterprise	240,475	220,746	(19,729)
Total	<u>\$546,575</u>	<u>\$572,767</u>	<u>\$26,192</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$188,977	\$135,209	\$53,768
Special Revenue	142,460	98,540	43,920
Capital Projects	84,043	105,134	(21,091)
Enterprise	291,770	201,444	90,326
Total	<u>\$707,250</u>	<u>\$540,327</u>	<u>\$166,923</u>

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$148,721	\$138,760	(\$9,961)
Special Revenue	79,210	81,217	2,007
Capital Projects	132,916	69,618	(63,298)
Enterprise	253,753	235,766	(17,987)
Total	<u>\$614,600</u>	<u>\$525,361</u>	<u>(\$89,239)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$180,413	\$151,783	\$28,630
Special Revenue	113,917	63,353	50,564
Capital Projects	96,728	89,122	7,606
Enterprise	326,302	257,122	69,180
Total	<u>\$717,360</u>	<u>\$561,380</u>	<u>\$155,980</u>

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

4. PROPERTY TAX

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

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

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

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Mortgage Revenue Bonds	\$453,000	5.25%

The mortgage revenue bonds relate to sewer system improvements. The USDA, Rural Development has approved up to \$746,000 in loans to the Village for this project. The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover USDA debt service requirements.

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

Year ending December 31:	Mortgage Revenue Bonds
2001	\$31,783
2002	31,363
2003	31,943
2004	31,470
2005	31,998
Subsequent	859,287
Total	\$1,017,844

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

6. RETIREMENT SYSTEMS

All 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 10.84% and 13.55% of participants' gross salaries for 2000 and 1999 respectively. The Village has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

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

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

8. RECLASSIFICATION OF FUND BALANCE:

The Village previously reported the activity for the pool and park activities as a Nonexpendable Trust Fund. Starting in 1999, the Village has classified this activity as an Enterprise Fund. The adjustment is as follows:

	<u>Enterprise Fund</u>	<u>Nonexpendable Trust Fund</u>
Fund Balance Previously Reported	\$299,109	\$246,502
Adjustment	<u>246,502</u>	<u>(246,502)</u>
Restated Fund Balance at 1/1/99	<u><u>\$545,611</u></u>	<u><u> </u></u>



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center
Room 1420
Toledo, Ohio 43604-2246
Telephone 419-245-2811
800-443-9276
Facsimile 419-245-2484
www.auditor.state.oh.us

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

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818

To the Village Council:

We have audited the accompanying financial statements of the Village of Bloomville (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated March 19, 2001. As stated in Note 8, the Village previously reported the activity for the pool and park activities as a Nonexpendable Trust Fund. Starting in 1999, the Village classified this activity as an Enterprise Fund. 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 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 19, 2001.

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 19, 2001.

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

This report is intended 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.

Jim Petro
Auditor of State

March 19, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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 BLOOMVILLE

SENECA 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 19, 2001**