



**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2005 AND 2006



Mary Taylor, CPA
Auditor of State

VILLAGE OF BLOOMVILLE
SENECA COUNTY

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Mary Taylor, CPA

Auditor of State

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818-9221

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005, interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

March 6, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818-9221

To the Village Council:

We have audited the accompanying financial statements of Village of Bloomville, Seneca County, (the Village) as of and for the years ended December 31, 2006 and 2005. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes for the years ended December 31, 2006 and 2005. Instead of the combined funds the accompanying financial statements present for 2006 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2006 and 2005. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2006 and 2005, or its changes in financial position or cash flows of its proprietary funds for the years then ended.

Also, 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 of Bloomville, Seneca County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the years ended December 31, 2006 and 2005. The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2007, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

March 6, 2007

**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, 2006**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$27,914	\$11,866	\$39,780
Intergovernmental Receipts	121,392	41,269	162,661
Charges for Services	140		140
Fines, Licenses, and Permits	16,249	595	16,844
Earnings on Investments	6,087	127	6,214
Miscellaneous	16,237	1,082	17,319
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	188,019	54,939	242,958
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Security of Persons and Property	8,695	43,840	52,535
Public Health Services	1,672		1,672
Leisure Time Activities	2,651		2,651
Community Environment	9		9
Basic Utility Services	7,417		7,417
Transportation	21,738	25,145	46,883
General Government	45,676		45,676
Debt Service:			
Principal Payments		3,146	3,146
Capital Outlay	48,387	7,523	55,910
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	136,245	79,654	215,899
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	51,774	(24,715)	27,059
	<hr/>	<hr/>	<hr/>
Other Financing Receipts and (Disbursements):			
Transfers-In		30,000	30,000
Advances-Out	(3,251)		(3,251)
Transfers-Out	(34,400)		(34,400)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(37,651)	30,000	(7,651)
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	14,123	5,285	19,408
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	159,218	74,445	233,663
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$173,341</u>	<u>\$79,730</u>	<u>\$253,071</u>
	<hr/>	<hr/>	<hr/>
Reserves for Encumbrances, December 31	<u>\$922</u>	<u>\$1,766</u>	<u>\$2,688</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 - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2006**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$201,138
Miscellaneous	3,747
	204,885
Operating Cash Disbursements:	
Personal Services	84,360
Contractual Services	106,617
Supplies and Materials	13,581
Capital Outlay	2,235
	206,793
Operating (Loss)	(1,908)
Non-Operating Cash Receipts:	
Earnings on Investments	13,332
Intergovernmental Receipts	28,541
Other Non-Operating Receipts	2,503
	44,376
Non-Operating Cash Disbursements:	
Debt Service	6,450
Other Non-Operating Cash Disbursements	2,025
	8,475
Excess of Receipts Over Disbursements Before Interfund Transfers and Advances	33,993
Transfers-In	4,400
Advances-In	10,276
Advances-Out	(7,025)
	41,644
Net Receipts Over Disbursements	41,644
Fund Cash Balances, January 1	447,203
	488,847
Fund Cash Balances, December 31	\$488,847
Reserve for Encumbrances, December 31	\$1,504

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, 2005**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$23,881	\$11,488	\$35,369
Intergovernmental Receipts	87,209	54,493	\$141,702
Charges for Services	45		45
Fines, Licenses, and Permits	3,790	65	3,855
Earnings on Investments	3,051	97	3,148
Miscellaneous	9,545	1,298	10,843
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	127,521	67,441	194,962
Cash Disbursements:			
Current:			
Security of Persons and Property	8,354	33,503	41,857
Public Health Services	1,558		1,558
Leisure Time Activities	3,193		3,193
Community Environment	398		398
Basic Utility Services	7,079		7,079
Transportation	24,311	30,812	55,123
General Government	52,244		52,244
Debt Service:			
Principal Payments		3,146	3,146
Capital Outlay	6,849	14,583	21,432
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	103,986	82,044	186,030
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	23,535	(14,603)	8,932
Other Financing Receipts and (Disbursements):			
Transfers-In	7,857	53,342	61,199
Transfers-Out	(53,583)	(11,616)	(65,199)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(45,726)	41,726	(4,000)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	(22,191)	27,123	4,932
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	181,409	47,322	228,731
Fund Cash Balances, December 31	<hr/> \$159,218	<hr/> \$74,445	<hr/> \$233,663
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$1,212	\$603	\$1,815

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 - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$224,642
Miscellaneous	3,987
	228,629
Operating Cash Disbursements:	
Personal Services	81,256
Contractual Services	99,149
Supplies and Materials	24,967
Capital Outlay	1,475
	206,847
Operating Income	21,782
Non-Operating Cash Receipts:	
Earnings on Investments	9,163
Intergovernmental Receipts	35,959
Other Non-Operating Receipts	2,517
	47,639
Non-Operating Cash Disbursements:	
Debt Service	119,284
Other Non-Operating Cash Disbursements	2,400
	121,684
Excess of Receipts (Under) Disbursements Before Interfund Transfers and Advances	(52,263)
Transfers-In	4,000
Advances-In	67,830
Advances-Out	(67,830)
	(48,263)
Net Receipts (Under) Disbursements	(48,263)
Fund Cash Balances, January 1	495,466
Fund Cash Balances, December 31	\$447,203
Reserve for Encumbrances, December 31	\$35,866

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, 2006 AND 2005**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Bloomville, Seneca County, (the Village) as a body corporate and politic. A publicly-elected six-member Council governs the Village. The Village provides water and sewer utilities, park operations, 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 accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 adequately disclose material matters the Auditor of State prescribes.

C. Cash and Investments

The Village's accounting basis includes investments as assets. This basis does not report disbursements for investment purchases or receipts for investment sales. The Village reports gains or losses at the time of sale as receipts or disbursements, respectively.

The Village values certificates of deposit at cost. STAR Ohio is recorded at share values reported by the State Treasurer.

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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds 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.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

Police Fund - This fund receives property tax for law enforcement services for the Village.

5. Enterprise Funds

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover water service costs.

Sewer Fund - This fund receives charges for services from residents to cover sewer service costs.

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. Village 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 (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 2006 and 2005 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2006	2005
Cash on Hand	\$ 200	\$ 150
Demand deposits	173,407	240,578
Certificates of deposit	419,922	298,802
Total deposits	593,529	539,531
 STAR Ohio	 148,389	 141,336
 Total deposits and investments	 \$741,918	 \$680,866

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village; or collateralized by the financial institution's public entity deposit pool.

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$158,901	\$188,019	\$29,118
Special Revenue	102,250	84,939	(17,311)
Enterprise	279,437	253,661	(25,776)
Total	\$540,588	\$526,619	(\$13,969)

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

3. BUDGETARY ACTIVITY – (Continued)

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$238,284	\$171,567	\$66,717
Special Revenue	126,266	81,420	44,846
Enterprise	369,487	216,772	152,715
Total	\$734,037	\$469,759	\$264,278

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$128,338	\$135,378	\$7,040
Special Revenue	102,866	120,783	17,917
Enterprise	350,061	280,268	(69,793)
Total	\$581,265	\$536,429	(\$44,836)

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$203,029	\$158,781	\$44,248
Special Revenue	108,174	94,263	13,911
Enterprise	564,429	364,397	200,032
Total	\$875,632	\$617,441	\$258,191

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village Council adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment 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

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Village's behalf.

**VILLAGE OF BLOOMVILLE
SENECA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)**

5. DEBT

Debt outstanding at December 31, 2006, was as follows:

	Principal	Interest Rate
Ohio Public Works Commission	\$ 2,330	0%
Ohio Public Works Commission	1,634	0%
Ohio Water Development Authority	1,460,877	0%
Total	\$1,464,841	

The Ohio Public Works Commission (OPWC) loans relate to street improvement projects in 1999 and 2000. The loans will be repaid in semiannual installments over seven years.

The Ohio Water Development Authority (OWDA) loans relate to waste water treatment plant improvement project. The loan will be repaid in semiannual installments over twenty years. The first payment is not due until January 1, 2008. Amortization information was not yet available as of December 31, 2006.

Amortization of the above debt, including interest, follows:

Year ending December 31:	OPWC Loan	OPWC
2007	\$2,330	\$817
2008		817
Total	\$2,330	\$1,634

6. RETIREMENT SYSTEM

The Village's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2006, OPERS members contributed 8.5 and 9.0 percent respectively of their wages. For 2005 and 2006, the Village contributed an amount equal to 13.55 and 13.70 percent respectively of participants' gross salaries. The Village has paid all contributions required through December 31, 2006.

7. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. The Plan is a separate legal entity per Section 2744 of the Ohio Revised Code. The Pool provides property and casualty insurance for its members. The Plan pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

VILLAGE OF BLOOMVILLE
SENECA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005
(Continued)

7. RISK MANAGEMENT – (Continued)

The Pool cedes certain premiums to reinsurers or excess reinsurers. The Pool is contingently liable should any reinsurer be unable to meet its reinsurance obligations.

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained deficit at December 31, 2005 and 2004 (The latest information available):

	<u>2005</u>	<u>2004</u>
Assets	\$ 2,241,661	\$2,309,178
Liabilities	<u>(3,457,720)</u>	<u>(3,343,299)</u>
Accumulated deficit	<u>(\$1,216,059)</u>	<u>(\$1,034,121)</u>



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Bloomville
Seneca County
10 Beeghly Avenue
Bloomville, Ohio 44818-9221

To the Village Council:

We have audited the financial statements of the Village of Bloomville, Seneca County, (the Village) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated March 6, 2007, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Village's management dated March 6, 2007, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the Village's management dated March 6, 2007, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management and Village Council. It is not intended for anyone other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

March 6, 2007



Mary Taylor, CPA
Auditor of State

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
MARCH 29, 2007**