



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Village of Bolivar
Tuscarawas County
109 North Central Avenue
Bolivar, Ohio 44612

To the Village Council:

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

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 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 and reserves for encumbrances of the Village as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2000 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management and 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

October 2, 2000

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

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
Property Tax and Other Local Taxes	\$41,724	\$50,180		\$94,562	\$186,466
Intergovernmental	53,829	48,835			102,664
Charges for Services	51,123				51,123
Fines, Licenses, and Permits	7,784				7,784
Donations			\$130,000		130,000
Miscellaneous	32,484	466	3,249		36,199
Total Cash Receipts	186,944	99,481	133,249	94,562	514,236
Cash Disbursements:					
Current:					
Security of Persons and Property	75,481	28,469			103,950
Public Health Services	529				529
Leisure Time Activities	13,248				13,248
Community Environment	2,234				2,234
Basic Utility Services	38,063				38,063
Transportation	1,366	49,855			51,221
General Government	44,294	905		11,558	56,757
Capital Outlay		51,656	285,645		337,301
Total Cash Disbursements	175,215	130,885	285,645	11,558	603,303
Total Cash Receipts Over/(Under) Cash Disbursements	11,729	(31,404)	(152,396)	83,004	(89,067)
Other Financing Receipts/(Disbursements):					
Proceeds from Note			18,000		18,000
Transfers-In	28,383	32,438	20,274		81,095
Transfers-Out				(81,095)	(81,095)
Other Uses				(1,484)	(1,484)
Total Other Financing Receipts/(Disbursements)	28,383	32,438	38,274	(82,579)	16,516
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	40,112	1,034	(114,122)	425	(72,551)
Fund Cash Balances, January 1	24,772	112,609	135,306	59	272,746
Fund Cash Balances, December 31	\$64,884	\$113,643	\$21,184	\$484	\$200,195
Reserves for Encumbrances, December 31	\$0	\$0	\$0	\$0	\$0

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

VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$94,406		\$94,406
Miscellaneous	958	\$558	1,516
	<u>95,364</u>	<u>558</u>	<u>95,922</u>
Operating Cash Disbursements:			
Personal Services	41,901	609	42,510
Contractual Services	12,530		12,530
Supplies and Materials	11,864		11,864
Capital Outlay	38,377		38,377
	<u>104,672</u>	<u>609</u>	<u>105,281</u>
Operating (Loss)	(9,308)	(51)	(9,359)
Fund Cash Balances, January 1	<u>168,375</u>	<u>9,138</u>	<u>177,513</u>
Fund Cash Balances, December 31	<u>\$159,067</u>	<u>\$9,087</u>	<u>\$168,154</u>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

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

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Cash Receipts:					
Property Tax and Other Local Taxes	\$36,878	\$50,660		\$86,430	\$173,968
Intergovernmental Receipts	62,503	46,561			109,064
Charges for Services	46,547				46,547
Fines, Licenses, and Permits	15,401				15,401
Donations			\$65,000		65,000
Miscellaneous	11,474	625	10,343		22,442
Total Cash Receipts	172,803	97,846	75,343	86,430	432,422
Cash Disbursements:					
Current:					
Security of Persons and Property	75,839	27,529			103,368
Public Health Services	349				349
Leisure Time Activities	10,766				10,766
Community Environment	1,801				1,801
Basic Utility Services	38,165				38,165
Transportation	2,402	47,888			50,290
General Government	49,811	6,291			56,102
Capital Outlay		423	22,582	11,249	34,254
Total Cash Disbursements	179,133	82,131	22,582	11,249	295,095
Total Cash Receipts Over/(Under) Cash Disbursements	(6,330)	15,715	52,761	75,181	137,327
Other Financing Receipts/(Disbursements):					
Transfers-In	26,314	30,073	18,796		75,183
Transfer-Out				(75,183)	(75,183)
Total Other Financing Receipts/(Disbursements)	26,314	30,073	18,796	(75,183)	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	19,984	45,788	71,557	(2)	137,327
Fund Cash Balances, January 1	4,788	66,821	63,749	61	135,419
Fund Cash Balances, December 31	\$24,772	\$112,609	\$135,306	\$59	\$272,746
Reserves for Encumbrances, December 31	\$2,711	\$846	\$1,925	\$60	\$5,542

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

VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	
Operating Cash Receipts:			
Charges for Services	\$100,962		\$100,962
Miscellaneous		\$569	569
	<u>100,962</u>	<u>569</u>	<u>101,531</u>
Operating Cash Disbursements:			
Personal Services	40,139	469	40,608
Contractual Services	15,230		15,230
Supplies And Materials	5,863		5,863
Capital Outlay	6,624		6,624
	<u>67,856</u>	<u>469</u>	<u>68,325</u>
Operating Income	33,106	100	33,206
Fund Cash Balances, January 1	<u>135,269</u>	<u>9,038</u>	<u>144,307</u>
Fund Cash Balances, December 31	<u>\$168,375</u>	<u>\$9,138</u>	<u>\$177,513</u>
Reserves for Encumbrances, December 31	<u>\$1,207</u>	<u>\$0</u>	<u>\$1,207</u>

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

**VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Bolivar, Tuscarawas 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 refuse utilities, park operations (leisure time activities), and police services. The Village contracts with the Bolivar Volunteer Fire Department to provide fire protection 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

The Village's investments are limited to Star Ohio (the State Treasurer's investment pool). The investments in STAR Ohio are 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.

2. Special Revenue Funds

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.

**VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Street Construction Levy Fund - This fund provides revenues to help maintain and repair streets within the Village.

Fire Levy Fund - This fund receives revenues to provide basic fire protection services.

3. Capital Projects 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 Projects Fund:

Construction Fund - This fund receives revenues to pay for the construction of a library in the Village.

4. Enterprise Fund

This fund 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:

Water Fund - This fund receives charges for services from residents to cover the cost of providing water service.

5. Fiduciary Funds (Trust and Agency Funds)

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

Income Tax Fund - This fund is used to record the collection of self assessed taxes, the cost of collecting such tax and the distribution to various other funds in accordance with Village ordinances.

Roy Parks Nonexpendable Trust Fund - This fund uses the interest earned from funds maintained in the nonexpendable trust account for maintaining and preserving the Roy Parks Park.

E. Budgetary Process

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

**VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 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 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 1999 and 1998 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

In certain circumstances, such as upon leaving employment, 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 investment 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:

**VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY**

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

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 318,739	\$ 403,069
Cash on hand	<u>30</u>	<u>30</u>
Total deposits	318,769	403,099
 STAR Ohio	 <u>49,580</u>	 <u>47,160</u>
Total deposits and investments	<u>\$ 368,349</u>	<u>\$ 450,259</u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) 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, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 181,738	\$ 215,327	\$ 33,589
Special Revenue	118,050	131,919	13,869
Capital Projects	174,427	171,523	(2,904)
Enterprise	85,000	95,364	10,364
Fiduciary	<u>90,697</u>	<u>95,120</u>	<u>4,423</u>
Total	<u>\$ 649,912</u>	<u>\$ 709,253</u>	<u>\$ 59,341</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 206,510	\$ 175,215	\$ 31,295
Special Revenue	230,656	130,885	99,771
Capital Projects	309,734	285,645	24,089
Enterprise	253,375	104,672	148,703
Fiduciary	<u>90,894</u>	<u>94,746</u>	<u>(3,852)</u>
Total	<u>\$ 1,091,169</u>	<u>\$ 791,163</u>	<u>\$ 300,006</u>

**VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 206,306	\$ 199,117	\$ (7,189)
Special Revenue	122,751	127,918	5,167
Capital Projects	23,277	94,139	70,862
Enterprise	98,006	100,962	2,956
Fiduciary	82,038	86,999	4,961
Total	\$ 532,378	\$ 609,135	\$ 76,757

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 211,094	\$ 181,844	\$ 29,250
Special Revenue	189,574	82,977	106,597
Capital Projects	87,026	24,506	62,520
Enterprise	233,275	69,063	164,212
Fiduciary	82,536	86,961	(4,425)
Total	\$ 803,505	\$ 445,351	\$ 358,154

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.

**VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY**

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

5. DEBT

Debt outstanding at December 31, 1999 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Huntington Bank promissory note	\$ 17,881	5%

On June 14, 1999, the Village obtained a promissory note in the amount of \$18,000 for the purpose of aiding in the construction costs of a public library. This loan with interest is to be repaid by May 21, 2000. The Village made monthly interest and principal payments beginning in July 1999.

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Police and Firemen's Disability and Pension Fund (PFDPF). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PFDPF contributed 10% of their wages to the PFDPF. The Village contributed an amount equal to 19.5% of their wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

7. RISK MANAGEMENT

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Commercial inland marine
- General liability
- Public officials' liability
- Employer liability
- Employee benefits liability

The Village also provides health insurance and vision coverage to full-time employees through Tuscarawas County's benefit plan.

8. JOINTLY GOVERNED ORGANIZATION

The Village participates in the Lawrence Township Joint Recreational District which is a jointly governed organization between Lawrence Township, the Village of Zoar, and the Village of Bolivar. The District provides swimming and recreational activities for the residents of the participating communities.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor

Canton, Ohio 44702

Telephone 330-438-0617

800-443-9272

Facsimile 330-471-0001

www.auditor.state.oh.us

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

Village of Bolivar
Tuscarawas County
109 North Central Avenue
Bolivar, Ohio 44612

To the Village Council:

We have audited the accompanying financial statements of the Village of Bolivar, Tuscarawas County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated October 2, 2000. 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 October 2, 2000.

Internal Control Over Financial Reporting

In planning and performing our audits, 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 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 October 2, 2000.

Village of Bolivar
Tuscarawas County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
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This report is intended 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.

Jim Petro
Auditor of State

October 2, 2000



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 BOLIVAR

TUSCARAWAS 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
NOVEMBER 14, 2000**