



**VILLAGE OF GROVER HILL
PAULDING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**VILLAGE OF GROVER HILL
TABLE OF CONTENTS**

TITLE	PAGE
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1999	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Proprietary Fund Type – For the Year Ended December 31, 1999	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1998	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – Proprietary Fund Type – For the Year Ended December 31, 1998	6
Notes to the Financial Statements	7
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Findings	15

This page intentionally left blank.



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 Grover Hill
Paulding County
301 West Walnut Street
Grover Hill, Ohio 45849-9559

To the Village Council:

We have audited the accompanying financial statements of the Village of Grover Hill, Paulding 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 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.

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, 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 June 19, 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 the finance 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, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 19, 2000

This page intentionally left blank.

**VILLAGE OF GROVER HILL
 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>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property Tax and Other Local Taxes	\$13,362	\$5,204	\$18,566
Intergovernmental Receipts	23,074	15,958	39,032
Charges for Services		21,407	21,407
Miscellaneous	9,434	262	9,696
	<u>45,870</u>	<u>42,831</u>	<u>88,701</u>
Cash Disbursements:			
Current:			
Security of Persons and Property	4,184	24,834	29,018
Public Health Services	93		93
Basic Utility Services	154		154
Transportation	171	14,218	14,389
General Government	35,223	198	35,421
Capital Outlay		9,995	9,995
	<u>39,825</u>	<u>49,245</u>	<u>89,070</u>
Total Receipts Over/(Under) Disbursements	6,045	(6,414)	(369)
Fund Cash Balances, January 1	39,557	85,467	125,024
Fund Cash Balances, December 31	<u>\$45,602</u>	<u>\$79,053</u>	<u>\$124,655</u>

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

**VILLAGE OF GROVER HILL
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	<u>\$92,522</u>
Operating Cash Disbursements:	
Personal Services	1,534
Contractual Services	28,199
Supplies and Materials	<u>9,633</u>
Total Operating Cash Disbursements	<u>39,366</u>
Operating Income	<u>53,156</u>
Non-Operating Cash Receipts:	
Other Non-Operating Revenue	45,000
Non-Operating Cash Disbursements:	
Debt Service	<u>26,015</u>
Net Receipts Over Disbursements	72,141
Fund Cash Balances, January 1	<u>219,720</u>
Fund Cash Balances, December 31	<u><u>\$291,861</u></u>

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

**VILLAGE OF GROVER HILL
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Property Tax and Other Local Taxes	\$11,736	\$4,970	\$16,706
Intergovernmental Receipts	24,027	18,785	42,812
Charges for Services		21,407	21,407
Miscellaneous	10,146	4,760	14,906
	<u>45,909</u>	<u>49,922</u>	<u>95,831</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Security of Persons and Property	1,030	17,541	18,571
Public Health Services	75		75
Community Environment		177	177
Basic Utility Services	1,053		1,053
Transportation		2,659	2,659
General Government	34,349	27	34,376
	<u>36,507</u>	<u>20,404</u>	<u>56,911</u>
Total Cash Disbursements			
Total Receipts Over Disbursements	9,402	29,518	38,920
Fund Cash Balances, January 1	30,155	55,949	86,104
Fund Cash Balances, December 31	<u>\$39,557</u>	<u>\$85,467</u>	<u>\$125,024</u>

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

**VILLAGE OF GROVER HILL
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	<u>\$88,572</u>
Operating Cash Disbursements:	
Personal Services	1,928
Contractual Services	32,025
Supplies and Materials	<u>9,732</u>
Total Operating Cash Disbursements	<u>43,685</u>
Operating Income	<u>44,887</u>
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	55,000
Non-Operating Cash Disbursements:	
Debt Service	<u>52,030</u>
Net Receipts Over Disbursements	47,857
Fund Cash Balances, January 1	<u>171,863</u>
Fund Cash Balances, December 31	<u><u>\$219,720</u></u>

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

**VILLAGE OF GROVER HILL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Grover Hill, Paulding 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 sewer utilities 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.

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 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:

VILLAGE OF GROVER HILL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

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

Fire Protection Fund - This fund receives revenue from property taxes to provide fire services to Village residents. Additional revenues are derived from fire contracts with surrounding Townships to provide fire services to their residents, as well.

EMS Levy Fund - This fund receives revenue from property taxes to provide EMS services to Village residents. Additional revenues are derived from EMS runs and EMS contracts with surrounding Townships to provide EMS services to their residents, as well.

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 Funds:

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Debt Retirement Fund - Receives charges for services from residents to retire an Ohio Water Authority Development (OWDA) loan.

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. 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. The Village does not encumber appropriation as required by Ohio law.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**VILLAGE OF GROVER HILL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

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 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>1999</u>	<u>1998</u>
Demand deposits	\$316,703	\$245,892
Certificates of deposit	99,813	98,852
Total deposits	<u>\$416,516</u>	<u>\$344,744</u>

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

At December 31, 1999 and 1998, \$115,651 and \$90,886 of deposits were not insured or collateralized, contrary to Chapter 135, Ohio Revised Code.

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	\$60,000	\$45,870	(\$14,130)
Special Revenue	29,312	42,831	13,519
Enterprise	87,000	137,522	50,522
Total	<u>\$176,312</u>	<u>\$226,223</u>	<u>\$49,911</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$54,080	\$39,825	\$14,255
Special Revenue	40,800	49,245	(8,445)
Enterprise	103,350	65,381	37,969
Total	<u>\$198,230</u>	<u>\$154,451</u>	<u>\$43,779</u>

**VILLAGE OF GROVER HILL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1998 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$40,000	\$45,909	\$5,909
Special Revenue	45,000	49,922	4,922
Enterprise	80,001	143,572	63,571
Total	<u>\$165,001</u>	<u>\$239,403</u>	<u>\$74,402</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$44,950	\$36,507	\$8,443
Special Revenue	26,300	20,404	5,896
Enterprise	86,000	95,715	(9,715)
Total	<u>\$157,250</u>	<u>\$152,626</u>	<u>\$4,624</u>

4. COMPLIANCE

During 1999 and 1998, the Village Clerk did not certify the availability of funds as required by Ohio Revised Code § 5705.41(D).

Expenditures exceed appropriation in the following funds:

1999

Street Construction Maintenance and Repair Fund	\$3,239
State Highway Fund	369
Fire Protection Fund	5,505

1998

Sewer Revenue Fund	\$7,685
Sewer Debt Retirement Fund	2,030

5. 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 payment, 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.

**VILLAGE OF GROVER HILL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

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.

6. DEBT

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$761,824	2%

Proceeds from the Ohio Water Development Authority (OWDA) Loan were used to construct a wastewater facility. The amount financed by OWDA in October 1989 was \$1,015,818. The Village is required to make semi-annual payments in the amount of \$26,015 through December 2016.

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

Year ending December 31:	OWDA Loan
2000	\$78,045
2001	52,030
2002	52,030
2003	52,030
2004	52,030
Subsequent	617,628
Total	\$903,793

7. RETIREMENT SYSTEMS

Some of the Village's part-time employees and officials 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, health care, 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 PERS contribution 8.5 percent of their gross salaries. The Village contribution an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 1999.

Three part time Village employees have selected Social Security, rather than PERS. The Village's Liability is 6.2% percent of wages paid. The Village has paid all contributions required through December 31, 1999.

**VILLAGE OF GROVER HILL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

8. RISK MANAGEMENT

The Village is a member of the Ohio Government Risk Management Plan (the Plan). The Plan assumes the risk of loss up to the limits of the Village's policy. The Plan may assess supplemental premiums. The following risks are covered by the Plan:

- Comprehensive liability
- Vehicles
- Building and contents
- EDP Equipment



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 Grover Hill
Paulding County
301 West Walnut Street
Grover Hill, Ohio 45849-9559

To the Village Council:

We have audited the accompanying financial statements of the Village of Grover Hill, Paulding County, Ohio, (the Village) as of and for the years ended December 31, 1999, and 1998, and have issued our report thereon dated June 19, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 1999-30263-001 through 1999-30263-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 19, 2000.

Internal Control Over Financial Reporting

In planning and performing our audits, 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. However, we noted instances involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the Village's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 1999-30263-004.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However we believe the reportable condition described above is not a material weakness. We also 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 June 19, 2000.

This report is intended for the information of the finance 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

June 19, 2000

**VILLAGE OF GROVER HILL
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

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

FINDING NUMBER 1999-30263-001

Noncompliance Citation

Ohio Revised Code § 135.18 states the treasurer of a political subdivision must require the depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities.

The Village's deposits exceeded depository insurance and pledged collateral throughout the audit period including deposits of \$90,886 at December 31, 1998 and \$115,651 at December 31, 1999 that were uninsured and uncollateralized.

It is recommended that the Treasurer monitor deposits and collateral and either request additional collateral when necessary or deposit a portion of the Village funds in another financial institution.

FINDING NUMBER 1999-30263-002

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states that no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification should be considered null and void.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - if no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the purchase order or contract and at the time of the certificate, appropriated and free of any previous encumbrance, Council may authorize the issuance of a check in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than \$1000, the fiscal officer may authorize it to be paid without the affirmation of Council, if such expenditure is otherwise valid.

None of the transactions tested received prior certification nor were they certified using a then-and-now certification. Certification is not only required by Ohio law but is a key control in the disbursement process to assure that purchase commitments receive prior approval, and to help reduce the possibility of Village funds being over expended or exceeding budgetary spending limitations as set by the Council. To improve controls over disbursements, it is recommended that all Village disbursements receive prior certification of the Clerk and that the Council periodically review the expenditures made to ensure they are within the appropriations adopted by the Council, certified by the Clerk and recorded against appropriations.

FINDING NUMBER 1999-30263-003

Noncompliance Citation

Ohio Revised Code § 5705.41(B) prohibits a subdivision from making an expenditure unless it has been lawfully appropriated.

Actual expenditures exceeded appropriations in the following funds by the following amounts:

1999	
Street Construction Maintenance and Repair Fund	\$3,239
State Highway Fund	369
Fire Protection Fund	5,505
1998	
Sewer Revenue Fund	\$7,685
Sewer Debt Retirement Fund	2,030

The Certificate of Estimated Resources and Annual Appropriation Measure were approved near the beginning of each year under audit, however, the original amounts were never amended. As a result, expenditures exceeded appropriations in several funds. We recommend that Council monitor budget vs. actual activity. If they wish to provide additional appropriation authority for expenditures that will exceed the budget, they should amend appropriations, and if necessary, estimated resources.

FINDING NUMBER 1999-30263-004

Internal Control - Reportable Condition

Sewer Accounts to be Included in Cashbook Balance

The Village maintained a checking account, savings account, and a money market savings account which were not included in the balance of the Sewer Fund and the Village also maintained two certificates of deposit which were not included in the balance of the Sewer Debt Retirement Fund. In addition, the interest earned on these accounts was not credited to the General Fund as required by Ohio law. This resulted in the General Fund, Sewer Fund and the Sewer Debt Retirement Fund balances being understated by the following amounts:

	<u>1999</u>	<u>1998</u>
General Fund	\$2,298	\$1,180
Sewer Fund	45,000	64,557
Sewer Debt Retirement Fund		97,928

Excluding bank accounts from cashbook balances may allow errors or irregularities to occur and not be detected by officials during the regular course of operations. In order to strengthen control and accountability over Village finances, we recommend that all bank accounts under the control of the Village be included in the cashbook balances. The accompanying financial statements have been adjusted to include this activity.



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 GROVER HILL

PAULDING 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
JULY 18, 2000**