

**VILLAGE OF GLENFORD
PERRY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2009 - 2008

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Mary Taylor, CPA

Auditor of State

Village Council
Village of Glenford
P. O. Box 22
Glenford, Ohio 43739

We have reviewed the *Independent Accountants' Report* of the Village of Glenford, Perry County, prepared by Knox & Knox, for the audit period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Glenford is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

October 6, 2010

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VILLAGE OF GLENFORD
PERRY COUNTY

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KNOX & KNOX

Accountants and Consultants

Independent Accountants' Report

Village of Glenford
Perry County
103 Broad Street
Glenford, Ohio 43739

To the Village Council:

We have audited the accompanying financial statements of Village of Glenford, Perry County, (the Village) as of and for the years ended December 31, 2009 and 2008. 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. We believe our audit provides a reasonable basis for our opinion.

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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. 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.

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, 2009 and 2008 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, 2009 and 2008, or its changes in financial position or cash flows, where applicable 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 of Village of Glenford, Perry County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

Village of Glenford
Perry County
Report of Independent Accountants
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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 August 31, 2010, 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.

KNOX AND KNOX

Orrville, Ohio
August 31, 2010

VILLAGE OF GLENFORD
PERRY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
CASH RECEIPTS:			
Property Tax and Other Local Taxes	\$13,229	\$2,194	\$15,423
Intergovernmental Receipts	2,313	8,295	10,608
Charges for Services		1,278	1,278
Licenses, Fees, and Permits	398		398
Earnings on Investments	4	4	8
Miscellaneous	264		264
Total Cash Receipts	16,208	11,771	27,979
CASH DISBURSEMENTS			
Current:			
Security of Persons and Property	2,449	157	2,606
Leisure Time Activities		1,363	1,363
Community Environment	352	550	902
Basic Utility Services	1,347	778	2,125
Transportation		1,522	1,522
General Government	16,620	1,389	18,009
Total Cash Disbursements	20,768	5,759	26,527
Total Cash Receipts Over/(Under) Cash Disbursements	(4,560)	6,012	1,452
Cash Fund Balances, January 1	11,381	55,707	67,088
CASH FUND BALANCES, DECEMBER 31	\$6,821	\$61,719	\$68,540

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

VILLAGE OF GLENFORD
PERRY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
OPERATING CASH RECEIPTS:	
Charges for Services	<u>\$81,466</u>
Total Operating Cash Receipts	<u>81,466</u>
OPERATING CASH DISBURSEMENTS::	
Personal Services	6,688
Contractual Services	50,039
Supplies and Materials	3,983
Capital Outlay	<u>74,706</u>
Total Operating Cash Disbursements	<u>135,416</u>
Operating Income/(Loss)	<u>(53,950)</u>
NON-OPERATING CASH RECEIPTS/(DISBURSEMENTS)	
Debt Proceeds	72,353
Other Financing Sources	1,195
Debt Service:	
Redemption of Principal	(9,481)
Interest	<u>(2,372)</u>
Total Non-Operating Cash Disbursements	<u>61,695</u>
Net Receipts Over/(Under) Disbursements	7,745
Fund Cash Balances, January 1	<u>16,674</u>
FUND CASH BALANCES, DECEMBER 31	<u><u>\$24,419</u></u>

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

VILLAGE OF GLENFORD
PERRY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEARS ENDED DECEMBER 31, 2008

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
CASH RECEIPTS:			
Property Tax and Other Local Taxes	\$7,427	\$1,737	\$9,164
Intergovernmental Receipts	7,461	9,351	16,812
Charges for Services		1,427	1,427
Earnings on Investments	7	7	14
Miscellaneous	176		176
Total Cash Receipts	15,071	12,522	27,593
CASH DISBURSEMENTS			
Current:			
Security of Persons and Property	1,779	161	1,940
Leisure Time Activities		1,514	1,514
Community Environment	720	2,180	2,900
Basic Utility Services	2,272	408	2,680
Transportation		205	205
General Government	23,615	2,776	26,391
Total Cash Disbursements	28,386	7,244	35,630
Total Cash Receipts Over/(Under) Cash Disbursements	(13,315)	5,278	(8,037)
OTHER FINANCING RECEIPTS			
Sale of Assets	18,617		18,617
Total Cash Receipts Over/(Under) Cash Disbursements and Other Financing Receipts	5,302	5,278	10,580
Cash Fund Balances, January 1	6,079	50,429	56,508
CASH FUND BALANCES, DECEMBER 31	\$11,381	\$55,707	\$67,088

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

VILLAGE OF GLENFORD
PERRY COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Proprietary Fund Types</u>
	<u>Enterprise</u>
OPERATING CASH RECEIPTS:	
Charges for Services	\$77,038
Miscellaneous	<u>1,270</u>
Total Operating Cash Receipts	<u>78,308</u>
OPERATING CASH DISBURSEMENTS::	
Personal Services	7,042
Contractual Services	43,415
Supplies and Materials	6,633
Miscellaneous	<u>6,213</u>
Total Operating Cash Disbursements	<u>63,303</u>
Operating Income/(Loss)	<u>15,005</u>
NON-OPERATING CASH DISBURSEMENTS	
Debt Service:	
Principal	(9,262)
Interest	<u>(2,592)</u>
Total Non-Operating Cash Disbursements	<u>(11,854)</u>
Net Receipts Over/(Under) Disbursements	3,151
Fund Cash Balances, January 1	<u>13,523</u>
FUND CASH BALANCES, DECEMBER 31	<u><u>\$16,674</u></u>

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

VILLAGE OF GLENFORD
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

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 Glenford, Perry County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations, and police services. The Village contracts with the Perry County Sheriff's department to provide security of persons and property.

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

B. **ACCOUNTING BASIS**

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. The Village 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 include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. **DEPOSITS AND INVESTMENTS**

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale 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 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 private-purpose 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 GLENFORD
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

D. **FUND ACCOUNTING** (continued)

2. **Special Revenue Funds**

State Highway Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing state highways within the Village.

3. **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.

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 Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure.

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 individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year

A summary of 2009 and 2008 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 GLENFORD
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

2. EQUITY IN POOLED CASH

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

	2009	2008
Demand deposits	\$92,959	\$83,762

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2009 and 2008, follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$17,081	\$16,208	(\$873)
Special Revenue	19,302	11,771	(7,531)
Enterprise	75,861	155,014	79,153
Total	\$112,244	\$182,993	\$70,749

2009 Budgeted vs Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$15,526	\$20,768	(\$5,242)
Special Revenue	21,900	5,759	16,141
Enterprise	68,893	147,269	(78,376)
Total	\$106,319	\$173,796	(\$67,477)

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$17,081	\$33,688	\$16,607
Special Revenue	18,313	12,522	(5,791)
Enterprise	75,861	78,308	2,447
Total	\$111,255	\$124,518	\$13,263

2008 Budgeted vs Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$13,193	\$28,386	(\$15,193)
Special Revenue	21,550	7,244	14,306
Enterprise	65,205	75,157	(9,952)
Total	\$99,948	\$110,787	(\$10,839)

VILLAGE OF GLENFORD
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

3. **BUDGETARY ACTIVITY** (continued)

Contrary to Ohio law, budgeted expenditures exceeded appropriations in the General and Water Funds by \$5,242 (2009), \$15,193 (2008) and \$78,326 (2009), \$9,952 (2008) respectively, for the years ended December 31, 2009 and 2008.

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 for first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owner, 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, 2009 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Ohio Public Works Commission Loans (CT867)	\$73,444	4.56%
Ohio Water Development Authority (5115)	72,345	0.00%
Ohio Water Development Authority (2736)	<u>2,000</u>	0.00%
Total	<u>\$147,789</u>	

The Village has a loan financed through the Ohio Water Development Authority (2736) which relates to a planning loan used to assist with the costs of detail engineering plans for a new wastewater collection system. The OWDA has approved up to \$50,000 in loans to the Village for this project. The zero interest loan will be repaid in annual installments of \$2,000 over 10 years, with the first payment being made in 2001. The Village borrowed \$20,000. The loan has been collateralized with projected utility receipts

The Ohio Public Works Commission (CT867) loan relates to a project through the Ohio Small Government Capital Improvements Commission for a new water storage and distribution system to be connected to the Northern Perry County Water District. The OPWC has approved up to \$150,000 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$4,927, including interest, over 20 years. The Village borrowed \$147,384. The loan is collateralized by utility revenue.

VILLAGE OF GLENFORD
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

5. DEBT (continued)

The Village has arranged for a loan in the amount of \$239,000 from OWDA (5115). This loan is not yet finalized and the principal outstanding at December 31, 2009 was \$73,188. This loan is being used for the design of a new waste water system. The OWDA will adjust scheduled payment to reflect all revisions in amounts the Village actually borrows. This loan is collateralized by utility receipts.

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

<u>Year Ending</u> <u>December 31:</u>	<u>OWDA</u> <u>Loan 2736</u>	<u>OPWC</u> <u>Loan CT 867</u>
2010	\$2,000	\$9,853
2011		9,853
2012		9,853
2013		9,853
2014		9,853
2015-2018	<u> </u>	<u>34,487</u>
	<u><u>\$2,000</u></u>	<u><u>\$83,752</u></u>

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 this plan's benefits, which include postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution. For 2009 and 2008, OPERS members contributed 10% of their gross salaries. The Village contributed an amount equal to 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2009.

7. RISK MANAGEMENT

Risk Pool Membership

The Village is a member of the Ohio Municipal Joint Self Insurance Pool (the Pool). The Pool assumes the risk of loss up to the limits of the Village's policy. The Pool covers the following risks:

- General liability and casualty;
- Public officials' liability; and
- Personal injury.

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2008, the last year audited.

	<u>2008</u>
Cash and investments	\$2,552,519
Actuarial liabilities	2,814,406

VILLAGE OF GLENFORD
PERRY COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

8. **RELATED PARTIES**

The Mayor completed odd jobs for the Village and was paid minimum wage.

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KNOX & KNOX

Accountants and Consultants

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

Village of Glenford
Perry County
PO Box 22
Glenford, Ohio 43739

To the Village Council:

We have audited the financial statements of the Village of Glenford, Perry County, (the Village) as of and for the year ended December 31, 2009 and 2008, and have issued our report thereon dated August 31, 2010, wherein we noted that 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 Government's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Government's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Government's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Government's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses as defined above.

COMPLIANCE AND OTHER MATTERS

As part of reasonably assuring whether the Government'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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-001.

We did note certain matters not requiring inclusion in this report that we reported to the Government's management in a separate letter dated August 31, 2010.

We intend this report solely for the information and use of management, the audit committee, the Village Council, and others within the Government. We intend it for no one other than these specified parties.

KNOX & KNOX

Orrville, Ohio
August 31, 2010

VILLAGE OF GLENFORD
PERRY COUNTY
SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

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

FINDING NUMBER 2009-01

Noncompliance Citation

Ohio Revised Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been properly appropriated.

Expenditures exceeded appropriations as follows:

<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures</u>
General (2009)	\$15,526	\$20,768
General (2008)	\$13,193	\$28,386
Enterprise (2009)	\$68,893	\$147,269
Enterprise (2008)	\$65,205	\$75,157

To avoid overspending, expenditures should be limited to appropriations

Client Response: None

VILLAGE OF GLENFORD
PERRY COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected, Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2007-01	ORC 5705.41 (D)	Yes	Finding is no longer valid
2007-02	ORC 5705.41 (B)	No	Not Corrected; Reported as 2009-01



Mary Taylor, CPA
Auditor of State

VILLAGE OF GLENFORD

PERRY 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 4, 2010**