



**VILLAGE OF GLANDORF
PUTNAM COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF GLANDORF
PUTNAM COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Glandorf
203 North Main Street
P.O. Box 68
Glandorf, Ohio 45848-0068

To the Village Council:

We have audited the accompanying financial statements of the Village of Glandorf, Putnam County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 accounting principles generally accepted in the United States of America.

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, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2001 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

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.

Jim Petro
Auditor of State

June 19, 2001

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**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$278,821				\$278,821
Intergovernmental Receipts	90,176	\$25,650		\$68,504	184,330
Charges for Services	6,533				6,533
Fines, Licenses, and Permits	5,402				5,402
Miscellaneous	26,813	336			27,149
Total Cash Receipts	<u>407,745</u>	<u>25,986</u>		<u>68,504</u>	<u>502,235</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	73,702				73,702
Public Health Services	1,297				1,297
Leisure Time Activities	3,301				3,301
Community Environment	1,231				1,231
Basic Utility Services	44,106				44,106
Transportation	11,705	39,319			51,024
General Government	97,395				97,395
Capital Outlay		49,125		81,879	131,004
Total Cash Disbursements	<u>232,737</u>	<u>88,444</u>		<u>81,879</u>	<u>403,060</u>
Total Receipts Over/(Under) Disbursements	<u>175,008</u>	<u>(62,458)</u>		<u>(13,375)</u>	<u>99,175</u>
Other Financing Receipts/(Disbursements):					
Sale of Fixed Assets	15,000				15,000
Transfers-In		70,000		25,000	95,000
Transfers-Out	(220,000)				(220,000)
Total Other Financing Receipts/(Disbursements)	<u>(205,000)</u>	<u>70,000</u>		<u>25,000</u>	<u>(110,000)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(29,992)	7,542		11,625	(10,825)
Fund Cash Balances, January 1	182,167	8,769	\$55	15,846	206,837
Fund Cash Balances, December 31	<u><u>\$152,175</u></u>	<u><u>\$16,311</u></u>	<u><u>\$55</u></u>	<u><u>\$27,471</u></u>	<u><u>\$196,012</u></u>

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

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$201,938
Miscellaneous	24,850
	226,788
Total Operating Cash Receipts	226,788
Operating Cash Disbursements:	
Personal Services	14,709
Travel	215
Contractual Services	171,235
Supplies and Materials	2,498
Capital Outlay	14,094
	202,751
Total Operating Cash Disbursements	202,751
Operating income	24,037
Non-Operating Cash Receipts:	
Miscellaneous	13,453
Non-Operating Cash Disbursements:	
Debt Service	122,787
Excess of Disbursements Over Receipts Before Interfund Transfers	(85,297)
Transfers-In	125,000
Net Receipts Over Disbursements	39,703
Fund Cash Balances, January 1	293,966
Fund Cash Balances, December 31	\$333,669

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

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Property Tax and Other Local Taxes	\$251,581				\$251,581
Intergovernmental Receipts	59,707	\$25,398			85,105
Charges for Services	16,207				16,207
Fines, Licenses, and Permits	4,961				4,961
Miscellaneous	19,941	1,113			21,054
	<u>352,397</u>	<u>26,511</u>			<u>378,908</u>
Total Cash Receipts					
	<u>352,397</u>	<u>26,511</u>			<u>378,908</u>
Cash Disbursements:					
Current:					
Security of Persons and Property	71,790				71,790
Public Health Services	2,267				2,267
Leisure Time Activities	2,057				2,057
Community Environment	4,775				4,775
Basic Utility Services	6,768				6,768
Transportation	1,857	24,044			25,901
General Government	73,800				73,800
Debt Service:					
Principal Payments			\$69,497		69,497
Interest Payments			52,618		52,618
Capital Outlay		46,155			46,155
	<u>163,314</u>	<u>70,199</u>	<u>122,115</u>		<u>355,628</u>
Total Cash Disbursements					
	<u>163,314</u>	<u>70,199</u>	<u>122,115</u>		<u>355,628</u>
Total Receipts Over/(Under) Disbursements	<u>189,083</u>	<u>(43,688)</u>	<u>(122,115)</u>		<u>23,280</u>
Other Financing Receipts/(Disbursements):					
Transfers-In		25,000	122,115		147,115
Transfers-Out	(175,000)				(175,000)
	<u>(175,000)</u>	<u>25,000</u>	<u>122,115</u>		<u>(27,885)</u>
Total Other Financing Receipts/(Disbursements)					
	<u>(175,000)</u>	<u>25,000</u>	<u>122,115</u>		<u>(27,885)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	14,083	(18,688)			(4,605)
Fund Cash Balances, January 1	168,084	27,457	55	\$15,846	211,442
Fund Cash Balances, December 31	<u>\$182,167</u>	<u>\$8,769</u>	<u>\$55</u>	<u>\$15,846</u>	<u>\$206,837</u>

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

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$199,070
Miscellaneous	18,400
	217,470
Total Operating Cash Receipts	217,470
Operating Cash Disbursements:	
Personal Services	14,659
Travel	248
Contractual Services	166,264
Supplies and Materials	5,562
Capital Outlay	29,917
	216,650
Total Operating Cash Disbursements	216,650
Operating income	820
Non-Operating Cash Receipts:	
Miscellaneous	15,258
	15,258
Excess of Receipts Over Disbursements Before Interfund Transfers	16,078
Transfers-In	150,000
Transfers-Out	(122,115)
	27,885
Net Receipts Over Disbursements	43,963
Fund Cash Balances, January 1	250,003
Fund Cash Balances, December 31	\$293,966

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

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Glandorf, Putnam County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, including water and sewer utilities, park operations (leisure time activities), and police services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

Certificates of deposit are valued at cost.

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 Fund:

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 GLANDORF
PUTNAM COUNTY**

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

3. Debt Service Funds

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant debt service fund:

Bond Retirement Fund - This fund is used for the payment of general long-term debt principal and interest.

4. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

Capital Improvements Fund-Blanchard Avenue Storm Sewer Project - This fund is used for the capital improvements made using funds from the Ohio Public Works Commission.

5. Enterprise Funds

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

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

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

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.

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. The Village did not use the encumbrance method of accounting.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	<u>2000</u>	<u>1999</u>
Demand deposits	\$29,681	\$50,803
Certificates of deposit	500,000	450,000
Total deposits	\$529,681	\$500,803

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

3. BUDGETARY ACTIVITY

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$356,505	\$422,745	\$66,240
Special Revenue	98,095	95,986	(2,109)
Capital Projects	95,000	93,504	(1,496)
Enterprise	315,400	365,241	49,841
Total	\$865,000	\$977,476	\$112,476

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$538,550	\$452,737	\$85,813
Special Revenue	106,815	88,444	18,371
Debt Service	56		56
Capital Projects	110,800	81,879	28,921
Enterprise	602,925	325,538	277,387
Total	<u>\$1,359,146</u>	<u>\$948,598</u>	<u>\$410,548</u>

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$285,145	\$352,397	\$67,252
Special Revenue	57,901	51,511	(6,390)
Debt Service	123,000	122,115	(885)
Enterprise	273,200	382,728	109,528
Total	<u>\$739,246</u>	<u>\$908,751</u>	<u>\$169,505</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$362,450	\$338,314	\$24,136
Special Revenue	85,345	70,199	15,146
Debt Service	122,925	122,115	810
Capital Projects	15,800		15,800
Enterprise	518,100	338,765	179,335
Total	<u>\$1,104,620</u>	<u>\$869,393</u>	<u>\$235,227</u>

4. COMPLIANCE

The Village Clerk did not certify the availability of funds prior to the commitment being incurred, as required by Ohio Revised Code § 5705.41(D).

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

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 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.

6. DEBT

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
General Electric Capital Loan	\$234,200	5.00%
Ohio Water Development Authority Loan	137,830	7.56%
Rural Economic and Community Development Loan	358,400	5.625%
Total	\$730,430	

These loans were for utility construction projects. Property and revenue have of the Village water and sewer systems have been pledged to repay these debts.

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

Year Ending December 31:	General Electric Capital Loan	OWDA Loan	Rural Economic and Community Development Loan
2001	\$21,310	\$76,824	\$24,160
2002	21,830	76,824	24,135
2003	21,400		24,099
2004	21,805		24,151
2005	21,280		24,087
Subsequent	216,140		675,642
Total	\$323,765	\$153,648	\$796,274

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

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

7. RETIREMENT SYSTEMS

The Village employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. 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 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% and 10.84% of participants' gross salaries for 1999 and 2000, respectively. The Village has paid all contributions required through December 31, 2000.

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 the Plan:

- Property and liability;
- Wrongful acts;
- Law enforcement;
- Automobile;
- Inland Marine;
- Fire Vehicle; and
- EDP.



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

Village of Glandorf
Putnam County
203 North Main Street
P.O. Box 68
Glandorf, Ohio 45848-0068

To the Village Council:

We have audited the accompanying financial statements of the Village of Glandorf, Putnam County, Ohio, (the Village) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated June 19, 2001. We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2000-30269-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 19, 2001.

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. 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 June 19, 2001.

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

This report is intended for the information and use of the 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, 2001

**VILLAGE OF GLANDORF
PUTNAM COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-30269-001

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 null and void.

This section also provides two exceptions to the above requirement

- 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 contract or order and at the time of the certificate appropriated and free of any previous encumbrance, the taxing authority may authorize the issuance of a warrant 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 the taxing authority, if such expenditure is otherwise valid.

None of the Village transactions were certified by the Clerk/Treasurer. This procedure is not only required by Ohio law but is also 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 Council.

To improve controls over disbursements it is recommended that all Village disbursements, receive prior certification of the Clerk/Treasurer and that Council periodically review the expenditures made to ensure they are within appropriations adopted by Council certified by the Clerk/Treasurer and recorded against appropriation.

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**VILLAGE OF GLANDORF
PUTNAM COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000 AND 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-60269-001	ORC § 5705.41(D) certification of funds.	No	Finding has not been corrected and is repeated in this report.
1998-60269-002	ORC § 5705.41(B) expenditures exceeded appropriations.	No	Some improvement has been made reducing this to a management letter citation.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF GLANDORF

PUTNAM 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 17, 2001**