



**Auditor of State  
Betty Montgomery**



VILLAGE OF EMPIRE  
JEFFERSON COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2003.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Proprietary and Similar Fiduciary Fund Types - For the Year Ended December 31, 2003.....	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2002.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Proprietary and Similar Fiduciary Fund Types - For the Year Ended December 31, 2002.....	6
Notes to the Financial Statements .....	7
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	13
Schedule of Findings.....	15
Schedule of Prior Audit Findings .....	16

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# Auditor of State Betty Montgomery

## INDEPENDENT ACCOUNTANTS' REPORT

Village of Empire  
Jefferson County  
151 Nessley Street  
P.O. Box 307  
Empire, Ohio 43926

To the Village Council:

We have audited the accompanying financial statements of the Village of Empire, Jefferson County, (the Village) as of and for the years ended December 31, 2003 and 2002. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit 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.

The Village's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11 (B) and 115.56 mandate the Auditor of State to audit Ohio governments.

We believe that our audit provides a reasonable basis for our opinion.

As described 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 of Empire, Jefferson County, as of December 31, 2003 and 2002, 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 February 20, 2004 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 audit.

This report is intended solely for the information and use of the audit committee, management, Village Council and other officials authorized to receive this report under Section 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 20, 2004

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$9,440	\$6,384	\$15,824
Intergovernmental Receipts	13,819	13,684	27,503
Charges for Services	6,075		6,075
Fines, Licenses, and Permits	42,123		42,123
Earnings on Investments	65	2	67
Miscellaneous	441		441
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	71,963	20,070	92,033
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	39,914	15,452	55,366
Public Health Services	1,591		1,591
Leisure Time Activities	7,223		7,223
Transportation		6,553	6,553
General Government	23,657		23,657
Debt Service:			
Principal Payments		2,200	2,200
Interest Payments		1,185	1,185
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	72,385	25,390	97,775
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	(422)	(5,320)	(5,742)
<b>Other Financing Receipts and (Disbursements):</b>			
Transfers-In		5,000	5,000
Transfers-Out	(5,000)		(5,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(5,000)	5,000	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,422)	(320)	(5,742)
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	32,096	9,055	41,151
<b>Fund Cash Balances, December 31</b>	<hr/> <b>\$26,674</b> <hr/>	<hr/> <b>\$8,735</b> <hr/>	<hr/> <b>\$35,409</b> <hr/>

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

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY  
AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$38,511		\$38,511
Total Operating Cash Receipts	38,511		38,511
<b>Operating Cash Disbursements:</b>			
Personal Services	11,959		11,959
Fringe Benefits	1,954		1,954
Contractual Services	8,189		8,189
Supplies and Materials	2,980		2,980
Capital Outlay	100		100
Total Operating Cash Disbursements	25,182		25,182
Operating Income/(Loss)	13,329		13,329
<b>Non-Operating Cash Receipts:</b>			
Other Non-Operating Receipts		\$55,823	55,823
Total Non-Operating Cash Receipts		55,823	55,823
<b>Non-Operating Cash Disbursements:</b>			
Redemption of Principal	7,847		7,847
Interest and Other Fiscal Charges	5,579		5,579
Other Non-Operating Cash Disbursements		53,968	53,968
Total Non-Operating Cash Disbursements	13,426	53,968	67,394
Net Receipts Over/(Under) Disbursements	(97)	1,855	1,758
Fund Cash Balances, January 1	6,681	1,470	8,151
<b>Fund Cash Balances, December 31</b>	<b>\$6,584</b>	<b>\$3,325</b>	<b>\$9,909</b>

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



**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property Tax and Other Local Taxes	\$11,327	\$7,876	\$19,203
Intergovernmental Receipts	14,302	29,681	43,983
Charges for Services	1,200		1,200
Fines, Licenses, and Permits	30,817		30,817
Earnings on Investments	186	23	209
Miscellaneous	2,663		2,663
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	60,495	37,580	98,075
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property	23,542	33,715	57,257
Public Health Services	1,554		1,554
Leisure Time Activities	3,160		3,160
Transportation		11,704	11,704
General Government	31,887		31,887
Debt Service:			
Principal Payments	40,830	2,728	43,558
Interest Payments	244	657	901
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	101,217	48,804	150,021
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	(40,722)	(11,224)	(51,946)
	<hr/>	<hr/>	<hr/>
<b>Other Financing Receipts and (Disbursements):</b>			
Transfers-Out	(4,000)		(4,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(4,000)		(4,000)
	<hr/>	<hr/>	<hr/>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(44,722)	(11,224)	(55,946)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	76,818	20,279	97,097
	<hr/>	<hr/>	<hr/>
<b>Fund Cash Balances, December 31</b>	<b>\$32,096</b>	<b>\$9,055</b>	<b>\$41,151</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY  
AND SIMILAR FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$41,096		\$41,096
Total Operating Cash Receipts	41,096		41,096
<b>Operating Cash Disbursements:</b>			
Personal Services	11,931		11,931
Fringe Benefits	1,905		1,905
Contractual Services	8,389		8,389
Supplies and Materials	2,595		2,595
Capital Outlay	1,635		1,635
Total Operating Cash Disbursements	26,455		26,455
Operating Income/(Loss)	14,641		14,641
<b>Non-Operating Cash Receipts:</b>			
Other Non-Operating Receipts		\$41,323	41,323
Total Non-Operating Cash Receipts		41,323	41,323
<b>Non-Operating Cash Disbursements:</b>			
Redemption of Principal	7,071		7,071
Interest and Other Fiscal Charges	7,591		7,591
Other Non-Operating Cash Disbursements		41,128	41,128
Total Non-Operating Cash Disbursements	14,662	41,128	55,790
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(21)	195	174
Transfers-In	4,000		4,000
Net Receipts Over/(Under) Disbursements	3,979	195	4,174
Fund Cash Balances, January 1	2,702	1,275	3,977
<b>Fund Cash Balances, December 31</b>	<b>\$6,681</b>	<b>\$1,470</b>	<b>\$8,151</b>

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

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Empire, Jefferson 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 sewer utilities, park operations, fire, 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. 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:

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

*Fire Levy Fund* - This fund receives tax money from a fire levy. Funds are spent on behalf of the fire department.

VILLAGE OF EMPIRE  
JEFFERSON COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)

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

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 Fund:

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

4. **Fiduciary Fund (Agency Fund)**

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

*Magistrate's Court Fund* - This fund is used to account for all Magistrate's Court Activity.

D. **Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. **Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Village did not encumber all commitments as required by Ohio Revised Code § 5705.41(D).

A summary of 2003 and 2002 budgetary activity appears in Note 3.

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

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

**E. 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**

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

	2003	2002
Demand deposits	\$45,318	\$49,302

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

**2003 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$63,870	\$71,963	\$8,093
Special Revenue	26,387	25,070	(1,317)
Enterprise	42,000	38,511	(3,489)
Total	\$132,257	\$135,544	\$3,287

**2003 Budgeted vs. Actual Budgetary Basis Expenditures**

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$95,965	\$77,385	\$18,580
Special Revenue	35,442	25,390	10,052
Enterprise	48,681	38,608	10,073
Total	\$180,088	\$141,383	\$38,705

**2002 Budgeted vs. Actual Receipts**

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$42,460	\$60,495	\$18,035
Special Revenue	38,640	37,580	(1,060)
Enterprise	56,662	45,096	(11,566)
Total	\$137,762	\$143,171	\$5,409

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$119,278	\$105,217	\$14,061
Special Revenue	58,919	48,804	10,115
Enterprise	59,364	41,117	18,247
Total	\$237,561	\$195,138	\$42,423

**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.

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.

**5. DEBT**

Debt outstanding at December 31, 2003 was as follows:

The Ohio Water Development Authority (OWDA) loan relates to a sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. The OWDA has approved \$122,572 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$7,331, including interest, over 25 years. The Loan is collateralized by the future revenues from the Village utility operations.

The Village also purchased a tractor for Village use. The loan is collateralized by the Village's taxing authority.

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$54,213	10.98%
Tractor Loan	8,402	5.06%
Total	\$62,615	

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2003 AND 2002  
(Continued)**

**5. DEBT (Continued)**

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

	OWDA Loan	Tractor Loan
Year ending December 31:		
2004	\$14,662	\$3,379
2005	14,662	3,379
2006	14,662	2,533
2007	14,662	
2008	14,662	
Total	\$73,310	\$9,291

**6. RETIREMENT SYSTEMS**

The Village's law enforcement officer belongs to the Police and Fire Pension Funds (PFPF) of Ohio. Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PFPF 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 2003 and 2002, PFPF participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Village has paid all contributions required through December 31, 2003.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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## Auditor of State Betty Montgomery

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

Village of Empire  
Jefferson County  
151 Nessley Street  
P.O. Box 307  
Empire, Ohio 43928

To the Village Council:

We have audited the accompanying financial statements of the Village of Empire, Jefferson County, (the Village), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated February 20, 2004 wherein we noted that the Village's financial transactions were processed using the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to conduct the audit of the Village because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 *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 audit 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 2003-001. We also noted a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated February 20, 2004.

#### Internal Control Over Financial Reporting

In planning and performing our audit, 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 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 February 20, 2004.

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Village of Empire  
Jefferson County  
Independent Accountants' Report on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended solely for the information and use of the audit committee, management, and the Village Council and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 20, 2004

VILLAGE OF EMPIRE  
JEFFERSON COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2003 AND 2002

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

FINDING NUMBER 2003-001

**Ohio Revised Code § 5705.41 (D)** states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

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 contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village 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 \$1,000 (\$3,000 after April 7, 2003) the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Village Council, if such expenditure is otherwise valid.

The Village did not certify or record the amount against the applicable appropriation accounts for 53% of tested expenditures of 2003 and 27% of tested expenditures of 2002. The Village did not utilize the certification exceptions described above for those expenditures lacking prior or simultaneous certification.

Failure to certify the availability of funds could result in overspending and negative cash balances. The Village should obtain approved purchase orders which include the fiscal officers certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making a commitment.

**VILLAGE OF EMPIRE  
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2003 AND 2002**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2001-31241-001	ORC 5705.41 (B)	Yes	
2001-31241-002	ORC 5705.41 (D)	No	Reissued as Finding 2003-001



**Auditor of State  
Betty Montgomery**

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**VILLAGE OF EMPIRE**

**JEFFERSON 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  
APRIL 22, 2004**