



**VILLAGE OF LORE CITY  
GUERNSEY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**VILLAGE OF LORE CITY  
TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
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
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – Fiduciary 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
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – Fiduciary 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> .....	11
Schedule of Findings .....	13

**This page intentionally left blank.**



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701  
Telephone(740)594-3300  
800-441-1389  
Facsimile 740-594-2110

## REPORT OF INDEPENDENT ACCOUNTANTS

Village of Lore City  
Guernsey County  
175 Main Street  
Lore City, Ohio 43755

To the Village Council:

We have audited the accompanying financial statements of the Village of Lore City, Guernsey 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 audit.

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

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Lore City, Guernsey County, 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 August 7, 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 management and the 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

August 7, 2000



**VILLAGE OF LORE CITY  
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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property Tax and Other Local Taxes	\$12,140	\$10,099	\$	\$	\$22,239
Intergovernmental Receipts	18,083	29,456		107,891	155,430
Charges for Services		8,134			8,134
Earnings on Investments	958				958
Miscellaneous	4,598	3,083			7,681
<b>Total Cash Receipts</b>	<u>35,779</u>	<u>50,772</u>	<u>0</u>	<u>107,891</u>	<u>194,442</u>
<b>Cash Disbursements:</b>					
Current:					
Security of Persons and Property	4,318	7,403			11,721
Public Health Services	90				90
Leisure Time Activities		2,917			2,917
Transportation		14,353			14,353
General Government	26,319				26,319
Debt Service:					
Principal Payments	844				844
Interest Payments	1,569				1,569
Capital Outlay	15,000	30,392		142,863	188,255
<b>Total Cash Disbursements</b>	<u>48,140</u>	<u>55,065</u>	<u>0</u>	<u>142,863</u>	<u>246,068</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(12,361)</u>	<u>(4,293)</u>	<u>0</u>	<u>(34,972)</u>	<u>(51,626)</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Sale of Bonds or Notes	12,000			66,000	78,000
Transfers-In			500		500
Transfers-Out				(500)	(500)
Other Financing Sources		(15,400)			(15,400)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>12,000</u>	<u>(15,400)</u>	<u>500</u>	<u>65,500</u>	<u>62,600</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(361)	(19,693)	500	30,528	10,974
Fund Cash Balances, January 1	8,752	25,593			34,345
<b>Fund Cash Balances, December 31</b>	<u><b>\$8,391</b></u>	<u><b>\$5,900</b></u>	<u><b>\$500</b></u>	<u><b>\$30,528</b></u>	<u><b>\$45,319</b></u>
Reserves for Encumbrances, December 31	<u>\$513</u>	<u>\$188</u>	<u>\$0</u>	<u>\$1,060</u>	<u>\$1,761</u>

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

**VILLAGE OF LORE CITY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Agency</u>
Fund Cash Balance, January 1	<u>\$448</u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$448</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>

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

**VILLAGE OF LORE CITY  
 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>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property Tax and Other Local Taxes	\$14,988	\$8,656	\$	\$23,644
Intergovernmental Receipts	13,778	14,641	3,991	32,410
Charges for Services		6,858		6,858
Earnings on Investments	551			551
Miscellaneous	8,395	738		9,133
<b>Total Cash Receipts</b>	<u>37,712</u>	<u>30,893</u>	<u>3,991</u>	<u>72,596</u>
<b>Cash Disbursements:</b>				
Current:				
Security of Persons and Property	4,200	8,647		12,847
Public Health Services	90			90
Leisure Time Activities	2,563	661		3,224
Transportation		12,659		12,659
General Government	26,038			26,038
Capital Outlay		7,601	3,991	11,592
<b>Total Cash Disbursements</b>	<u>32,891</u>	<u>29,568</u>	<u>3,991</u>	<u>66,450</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>4,821</u>	<u>1,325</u>	<u>0</u>	<u>6,146</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Other Financing Sources		15,400		15,400
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>0</u>	<u>15,400</u>	<u>0</u>	<u>15,400</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	4,821	16,725	0	21,546
Fund Cash Balances, January 1, Restated (Note 8)	3,931	8,868	0	12,799
<b>Fund Cash Balances, December 31</b>	<u><u>\$8,752</u></u>	<u><u>\$25,593</u></u>	<u><u>\$0</u></u>	<u><u>\$34,345</u></u>
Reserves for Encumbrances, December 31	<u><u>\$576</u></u>	<u><u>\$127</u></u>	<u><u>\$0</u></u>	<u><u>\$703</u></u>

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

**VILLAGE OF LORE CITY  
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Agency</u>
Fund Cash Balance, January 1	<u>\$448</u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$448</u></u></b>
Reserve for Encumbrances, December 31	<u><u>\$0</u></u>

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

**VILLAGE OF LORE CITY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Village of Lore City, Guernsey 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 maintenance of roads, street lighting, park operations (leisure time activities), and fire protection. The Guernsey County Sheriff's department provides security of persons and property.

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.

**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:

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

Park and Recreation Fund -This fund receives donations, state grant money and general fund transfers to fund construction of the Park.

Fire District Fund- This fund receives property tax money to provide fire protection for the residents of the Village.

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

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

**D. Fund Accounting (Continued)**

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of note indebtedness. The Village had the following significant Debt Service Fund:

General Note Retirement Fund - This fund is used for the retirement of the Village's note debt.

**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 Funds:

Hazard Mitigation Grant State Fund - This fund receives money from the Hazard Mitigation Grant, state portion. The grant monies are used to make capital acquisitions.

Hazard Mitigation Grant Federal Fund - This fund receives money from the Hazard Mitigation Grant, federal portion. The grant monies are used to make capital acquisitions.

**5. Fiduciary Funds (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:

Unclaimed Monies Fund - This fund was created to account for tap-fees for an anticipated sewer system for the Village that did not materialize and the donor has either moved or can not be located.

**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, 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. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

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

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

**D. Budgetary Process (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

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

**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 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	\$45,767	\$29,638
Certificates of deposit		5,155
Total deposits	\$45,767	\$34,793

**Deposits:** Deposits are insured by the Federal Deposit insurance Corporation.

**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	\$ 32,113	\$ 47,779	\$ 15,666
Special Revenue	42,397	50,772	8,375
Debt Service	16,912	500	(16,412)
Capital Projects	171,391	173,891	2,500
Total	\$ 262,813	\$ 272,942	\$ 10,129

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

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 39,953	\$ 48,653	\$ (8,700)
Special Revenue	74,552	70,653	3,899
Debt Service	16,912	0	16,912
Capital Projects	170,434	144,423	26,011
Total	<u>\$ 301,851</u>	<u>\$ 263,729</u>	<u>\$ 38,122</u>

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 30,645	\$ 37,712	\$ 7,067
Special Revenue	58,036	46,293	(11,743)
Capital Project	3,991	3,991	0
Total	<u>\$ 92,672</u>	<u>\$ 87,996</u>	<u>\$ (4,676)</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 35,866	\$ 33,467	\$ 2,399
Special Revenue	51,504	29,695	21,809
Capital Project	3,991	3,991	0
Total	<u>\$ 91,361</u>	<u>\$ 67,153</u>	<u>\$ 24,208</u>

**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 payment, 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.

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

**5. DEBT**

Debt outstanding at December 31, 1999 was as follows:

	Principal	Interest Rate
Promissory Note-Backhoe	\$ 12,000	5.90%
General Obligation Note -Ambulance	16,000	5.70%
Promissory Note - Building and Land	49,156	5.45%
Total	\$ 77,156	

The Village signed a promissory note to purchase a 1984 Case backhoe. The note consists of five annual installment payments of \$2,841. The note is secured by the backhoe.

The Village signed a commercial mortgage note for the purchase of building and land. The note consists of 59 monthly payments of \$344.84 and last irregular payment of \$42,465. The mortgage is secured by the baseball field (land), community center (building) and assignments of rents for tenants of community center.

The Village signed a general obligation note for a 1995 ambulance. If note is not paid from other sources there shall be levied annually a sufficient tax to pay the interest and principal.

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

Year ending December 31:	Promissory Notes Backhoe	General Obligation Note Ambulance	Promissory Notes Building and Land
2000	\$ 2,841	\$ 16,925	\$ 4,138
2001	2,841	0	4,138
2002	2,841	0	4,138
2003	2,841	0	4,138
2004	2,841	0	43,844
Subsequent	0	0	0
Total	\$ 14,205	\$ 16,925	\$ 60,396

**6. RETIREMENT SYSTEMS**

The Village's 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 healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

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

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

**7. RISK MANAGEMENT**

The Village has obtained commercial insurance for the following risks:

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

**8. PRIOR PERIOD ADJUSTMENT**

For the year ended December 31, 1997, an adjustment resulted in fund balance restatement.

	Fund Balance at December 31, 1996	Restatement Amount	Fund Balance at January 1, 1997
General Fund	\$3,054	\$877	\$3,931
Special Revenue Fund	9,820	(952)	8,868

The changes in fund balances for the General and Special Revenue Fund types are the result of adjustments for posting errors in the prior period.



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

743 East State Street  
Athens Mall, Suite B  
Athens, Ohio 45701

Telephone 740-594-3300  
800-441-1389

Facsimile 740-594-2110

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

Village of Lore City  
Guernsey County  
175 Main Street  
Lore City, Ohio 43755

To the Village Council:

We have audited the accompanying financial statements of the Village of Lore City, Guernsey County, Ohio, (the Village) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 7, 2000. We conducted our audit 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 audit 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 1999-31030-001 and 1999-31030-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated August 7, 2000.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated August 7, 2000.

This report is intended for the information and use of the 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, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

August 7, 2000

**VILLAGE OF LORE CITY  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 1999-31030-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(D)(1) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances.

The following exceptions to this basic requirement are provided by statute:

- A. Then and Now Certificate - This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000 may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

The Village did not obtain the Clerk's prior certification for 20 percent of the transactions tested in 1999 and 16 percent of the transactions tested in 1998, nor was there evidence of a "then and now" certificate being used by the Clerk in these instances.

We recommend the Village obtain the Clerk's prior certification of the availability of funds for all disbursements.

**FINDING NUMBER 1999-31030-002**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.41(B) requires no subdivision or taxing authority to expend money unless it has been appropriated.

During 1999, the General Fund had expenditures exceeding appropriations by \$8,700.

Village management should monitor available appropriations, and should deny payments that exceed appropriations. If available resources exist to make the payment, management should request the Village Council to consider amending appropriations.





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 LORE CITY**

**GUERNSEY 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  
SEPTEMBER 14, 2000**