



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF EMPIRE
JEFFERSON COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

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 (the Village) as of and for the years ended December 31, 2001 and 2000. 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. 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 of the Village of Empire as of December 31, 2001 and 2000, 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 10, 2002 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 management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 10, 2002

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**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, 2001**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$9,850	\$7,628	\$17,478
Intergovernmental Receipts	67,549	116,825	184,374
Charges for Services	1,585		1,585
Fines, Licenses, and Permits	30,697		30,697
Earnings on Investments	425	142	567
Miscellaneous	545	134	679
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	110,651	124,729	235,380
Cash Disbursements:			
Current:			
Security of Persons and Property	9,537	110,014	119,551
Public Health Services	900		900
Leisure Time Activities	1,474		1,474
Transportation		10,091	10,091
General Government	23,962		23,962
Debt Service:			
Principal Payments	5,528	1,885	7,413
Interest Payments	2,731	700	3,431
Capital Outlay		14,899	14,899
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	44,132	137,589	181,721
Total Receipts Over/(Under) Disbursements	<hr/>	<hr/>	<hr/>
	66,519	(12,860)	53,659
Other Financing Receipts and (Disbursements):			
Sale of Bonds or Notes		14,899	14,899
Transfers-Out	(1,000)		(1,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(1,000)	14,899	13,899
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	65,519	2,039	67,558
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	11,299	18,240	29,539
Fund Cash Balances, December 31	<hr/> \$76,818 <hr/>	<hr/> \$20,279 <hr/>	<hr/> \$97,097 <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, 2001

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)
	Enterprise	Agency	
Operating Cash Receipts:			
Charges for Services	\$37,181		\$37,181
Miscellaneous	220		220
Total Operating Cash Receipts	<u>37,401</u>		<u>37,401</u>
Operating Cash Disbursements:			
Personal Services	11,065		11,065
Fringe Benefits	1,852		1,852
Contractual Services	7,802		7,802
Supplies and Materials	3,660		3,660
Capital Outlay	458		458
Total Operating Cash Disbursements	<u>24,837</u>		<u>24,837</u>
Operating Income	<u>12,564</u>		<u>12,564</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		39,297	39,297
Total Non-Operating Cash Receipts		<u>39,297</u>	<u>39,297</u>
Non-Operating Cash Disbursements:			
Debt Service	14,662		14,662
Other Non-Operating Cash Disbursements		38,022	38,022
Total Non-Operating Cash Disbursements	<u>14,662</u>	<u>38,022</u>	<u>52,684</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	(2,098)	1,275	(823)
Transfers-In	<u>1,000</u>		<u>1,000</u>
Net Receipts Over/(Under) Disbursements	(1,098)	1,275	177
Fund Cash Balances, January 1	<u>3,800</u>		<u>3,800</u>
Fund Cash Balances, December 31	<u>\$2,702</u>	<u>\$1,275</u>	<u>\$3,977</u>

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, 2000**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property Tax and Other Local Taxes	\$10,473	\$8,186	\$18,659
Intergovernmental Receipts	20,571	14,662	35,233
Fines, Licenses, and Permits	13,670		13,670
Miscellaneous	2,369	842	3,211
Total Cash Receipts	47,083	23,690	70,773
Cash Disbursements:			
Current:			
Security of Persons and Property	9,297	11,923	21,220
Public Health Services	346		346
Leisure Time Activities	4,010		4,010
Transportation		4,505	4,505
General Government	19,024		19,024
Debt Service:			
Principal Payments	7,230	3,930	11,160
Interest Payments	3,784	32	3,816
Total Cash Disbursements	43,691	20,390	64,081
Total Receipts Over Disbursements	3,392	3,300	6,692
Other Financing Receipts and (Disbursements):			
Transfers-Out	(3,000)		(3,000)
Total Other Financing (Disbursements)	(3,000)		(3,000)
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	392	3,300	3,692
Fund Cash Balances, January 1	10,907	14,940	25,847
Fund Cash Balances, December 31	\$11,299	\$18,240	\$29,539

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, 2000**

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)
	Enterprise	Agency	
Operating Cash Receipts:			
Charges for Services	\$37,598		\$37,598
Miscellaneous	705		705
Total Operating Cash Receipts	38,303		38,303
Operating Cash Disbursements:			
Personal Services	13,943		13,943
Contractual Services	11,637		11,637
Supplies and Materials	1,004		1,004
Capital Outlay	1,040		1,040
Total Operating Cash Disbursements	27,624		27,624
Operating Income	10,679		10,679
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		16,655	16,655
Total Non-Operating Cash Receipts		16,655	16,655
Non-Operating Cash Disbursements:			
Debt Service	14,662		14,662
Other Non-Operating Cash Disbursements		16,655	16,655
Total Non-Operating Cash Disbursements	14,662	16,655	31,317
Excess of Receipts (Under) Disbursements Before Interfund Transfers and Advances	(3,983)		(3,983)
Transfers-In	3,000		3,000
Net Receipts (Under) Disbursements	(983)		(983)
Fund Cash Balances, January 1	4,783		4,783
Fund Cash Balances, December 31	\$3,800		\$3,800

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, 2001 AND 2000**

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.

Fire Truck Grant Fund – This fund accounts for a grant used for the purchase of a used fire truck.

VILLAGE OF EMPIRE
JEFFERSON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(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 Funds (Agency Funds)

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 activity of Magistrate's Court.

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 object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. 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 2001 and 2000 budgetary activity appears in Note 3.

**VILLAGE OF EMPIRE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(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 and investments at December 31 was as follows:

	2001	2000
Demand deposits	\$101,074	\$33,339
Total deposits	\$101,074	\$33,339

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$44,870	\$110,651	\$65,781
Special Revenue	132,743	139,628	6,885
Enterprise	45,000	38,401	(6,599)
Total	\$222,613	\$288,680	\$66,067

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$55,127	\$45,132	\$9,995
Special Revenue	29,300	137,589	(108,289)
Fiduciary	44,650	39,499	5,151
Total	\$129,077	\$222,220	(\$93,143)

**VILLAGE OF EMPIRE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$47,090	\$47,083	(\$7)
Special Revenue	22,176	23,690	1,514
Enterprise	38,600	41,303	2,703
Total	\$107,866	\$112,076	\$4,210

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$53,169	\$46,691	\$6,478
Special Revenue	33,449	20,390	13,059
Enterprise	41,999	42,286	(287)
Total	\$128,617	\$109,367	\$19,250

Contrary to Ohio Law, Budgetary expenditures exceeded appropriations in the Fire Truck and Community Oriented Policing Services Grant funds in 2001.

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, 2001 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$69,132	10.98%
General Obligation Notes	54,828	5%-6.5%
Total	\$123,960	

**VILLAGE OF EMPIRE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

5. DEBT (Continued)

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 general obligation notes relate to notes which were issued to purchase and construct items for the Village. The Village constructed a building to house the fire department and the Village also purchased a tractor for Village use.

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

	OWDA Loan	General Obligation Notes
Year ending December 31:		
2002	14,662	13,151
2003	14,662	13,151
2004	14,662	13,151
2005	14,662	13,151
2006	14,662	10,916
2007 – 2011	29,633	0
Total	\$102,943	\$63,520

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F 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 2001 and 2000, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant and 24% of fire participant wages. PERS members contributed 8.5% of their wages. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13%, effective July 1, 2000 through December 31, 2000. The Village has paid all contributions required through December 31, 2001.

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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**REPORT OF INDEPENDENT ACCOUNTANTS 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 (the Village) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated June 10, 2002. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2001-31241-001 and 2001-31241-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated June 10, 2002.

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 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 10, 2002.

This report is intended solely for the information and use of management and 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 stylized with a large, looping initial "J" and a horizontal line extending to the right.

Jim Petro
Auditor of State

June 10, 2002

VILLAGE OF EMPIRE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000

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

FINDING NUMBER 2001-31241-001

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

Expenditures exceeded appropriations by 100% in the Community Oriented Policing Services Grant Fund and by 100% in the Fire Truck Grant Fund in 2001.

Failure to limit expenditures to appropriated levels could result in overspending and/or deficit balances. The Village should pass all necessary budgetary measures and monitor the amounts to assure compliance with budgetary requirements

FINDING NUMBER 2001-31241-002

Ohio Revised Code § 5705.41 (D) states that no subdivision or taxing unit shall make any contract order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same 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 encumbrances. Every such contract made without such certification shall be null and void and no warrant shall be issued in payment of any amount due thereon.

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 appropriated and free of any previous encumbrances, the Village Council 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 one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Village Council.

Of the transactions tested, 19% in 2001 and 38% in 2000 were not certified by the fiscal officer prior to the purchase. Neither of the abovementioned exceptions available to the Village were used.

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 officer's 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, 2001 AND 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-31241-01	Finding for Recovery	Pending	Village has contacted Attorney General's office indicating they do not plan to take any actions to recover monies.
1999-31241-002	Ohio Revised Code § 5705.36	Yes	
1999-31241-003	Ohio Revised Code § 5705.38	Partially	In FY 2000 the Village did not pass an annual appropriations resolution until June. Citation reissued in the management letter.
1999-31241-004	Ohio Revised Code § 5705.41(B)	No	This citation will be re-issued as Finding # 2001-31241-001 and noted in the management letter.
1999-31241-005	Ohio Revised Code § 733.28	No	Reissued in the management letter. Mayor's court activity and debt payments were not properly reflected on the Villages' ledgers. Adjustments were made to properly reflect these items.
1999-31241-006	Ohio Revised Code § 117.38	Partially	Notice of availability of financial report was not published in a local newspaper as required. Reissued citation in management letter.
1999-31241-007	Ohio Administrative Code § 117-5-07	Yes	
1999-31241-008	Ohio Administrative Code § 117-5-11	Yes	
1999-31241-009	Monitoring Budgetary Compliance and Financial Activity	Yes	



STATE OF OHIO
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JIM PETRO, AUDITOR OF STATE

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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
JULY 9, 2002**