



**Auditor of State
Betty Montgomery**

**VILLAGE OF METAMORA
FULTON COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Metamora
Fulton County
114 E. Main Street, P.O. Box 299
Metamora, Ohio 43540-0299

To the Village Council:

We have audited the accompanying financial statements of the Village of Metamora, Fulton 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 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 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 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 July 12, 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 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.

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

Betty Montgomery
Auditor of State

July 12, 2004

**VILLAGE OF METAMORA
FULTON 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**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property Tax and Other Local Taxes	\$ 42,541			\$ 42,541
Municipal Income Tax	176,431			176,431
Intergovernmental Receipts	50,733	\$ 27,629	\$ 3,529	81,891
Charges for Services	501			501
Fines, Licenses, and Permits	892			892
Earnings on Investments	4,164	1,041		5,205
Miscellaneous	6,273			6,273
Total Cash Receipts	281,535	28,670	3,529	313,734
Cash Disbursements:				
Current:				
Security of Persons and Property	13,870			13,870
Leisure Time Activities	18,234			18,234
Community Environment	1,007			1,007
Transportation		21,418		21,418
General Government	124,223			124,223
Debt Service:				
Principal Payments		717		717
Capital Outlay	14,648		5,294	19,942
Total Cash Disbursements	171,982	22,135	5,294	199,411
Total Cash Receipts Over/ (Under) Cash Disbursements	109,553	6,535	(1,765)	114,323
Other Financing Receipts and (Disbursements):				
Transfers-In			1,765	1,765
Transfers-Out	(160,377)			(160,377)
Total Other Financing Receipts/(Disbursements)	(160,377)		1,765	(158,612)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(50,824)	6,535		(44,289)
Fund Cash Balances, January 1	300,923	58,848		359,771
Fund Cash Balances, December 31	\$ 250,099	\$ 65,383		\$ 315,482
Reserves for Encumbrances, December 31	\$ 3,122			\$ 3,122

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**VILLAGE OF METAMORA
FULTON COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 272,586
Fines, License and Permits	2,374
Miscellaneous	3,874
	278,834
Operating Cash Disbursements:	
Personal Services	122,753
Travel Transportation	1,305
Contractual Services	235,775
Supplies and Materials	14,308
Capital Outlay	27,214
	401,355
Operating Loss	(122,521)
Non-Operating Cash Receipts:	
Property Tax and Other Local Taxes	13,547
Intergovernmental Receipts	3,114
	16,661
Non-Operating Cash Disbursements:	
Redemption of Principal	70,235
Interest and Other Finance Charges	37,135
	107,370
Excess of Receipts Under Disbursements Before Interfund Transfers	(213,230)
Transfers-In	273,870
Transfers-Out	(115,257)
	(54,617)
Net Receipts Under Disbursements	(54,617)
Fund Cash Balances, January 1	166,888
	166,888
Fund Cash Balances, December 31	\$ 112,271
Reserve for Encumbrances, December 31	\$ 88,101

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**VILLAGE OF METAMORA
FULTON 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**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property Tax and Other Local Taxes	\$ 39,023			\$ 39,023
Municipal Income Taxes	171,554			171,554
Intergovernmental Receipts	92,714	\$ 25,677	\$ 1,973	120,364
Charges for Services	725			725
Fines, Licenses, and Permits	882			882
Earnings on Investments	7,410	1,852		9,262
Miscellaneous	6,118			6,118
Total Cash Receipts	318,426	27,529	1,973	347,928
Cash Disbursements:				
Current:				
Security of Persons and Property	11,385			11,385
Leisure Time Activities	10,709			10,709
Community Environment	1,203			1,203
Transportation		14,798		14,798
General Government	112,781	54		112,835
Capital Outlay	21,876		2,959	24,835
Total Cash Disbursements	157,954	14,852	2,959	175,765
Total Cash Receipts Over/ (Under) Cash Disbursements	160,472	12,677	(986)	172,163
Other Financing Receipts and (Disbursements):				
Transfers-In			986	986
Transfers-Out	(102,499)			(102,499)
Total Other Financing Receipts/(Disbursements)	(102,499)		986	(101,513)
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	57,973	12,677		70,650
Fund Cash Balances, January 1	242,950	46,171		289,121
Fund Cash Balances, December 31	\$ 300,923	\$ 58,848		\$ 359,771
Reserves for Encumbrances, December 31	\$ 5,878			\$ 5,878

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**VILLAGE OF METAMORA
FULTON COUNTY**

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Enterprise
Operating Cash Receipts:	
Charges for Services	\$ 278,942
Fines, License and Permits	300
Miscellaneous	1,421
	280,663
Operating Cash Disbursements:	
Personal Services	112,637
Travel Transportation	1,317
Contractual Services	293,613
Supplies and Materials	13,721
Capital Outlay	35,878
	457,166
Operating Loss	(176,503)
Non-Operating Cash Receipts:	
Property Tax and Other Local Taxes	13,308
Intergovernmental Receipts	182,113
	195,421
Non-Operating Cash Disbursements:	
Redemption of Principal	68,382
Interest and Other Fiscal Charges	41,088
	109,470
Excess of Receipts Under Disbursements Before Interfund Transfers	(90,552)
Transfers-In	183,859
Transfers-Out	(82,346)
	10,961
Net Receipts Over Disbursements	10,961
Fund Cash Balances, January 1	155,927
Fund Cash Balances, December 31	\$ 166,888
Reserve for Encumbrances, December 31	\$ 254,829

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

**VILLAGE OF METAMORA
FULTON 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 Metamora, Fulton 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 water and sewer utilities, and park operations (leisure time activities). The Village contracts with the Fulton County Sheriff's department to provide security of persons and property.

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

B. 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

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.

Certificates of deposit are valued at cost. The investment in STAR Ohio is reported at amounts as reported by STAR Ohio.

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:

**VILLAGE OF METAMORA
FULTON COUNTY**

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

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.

Permissive Motor Vehicle License Tax Fund - This fund receives permissive motor vehicle license tax money for constructing, maintaining and repairing Village streets.

3. 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 Improvement Fund - This fund received proceeds from Recycle Ohio Grant used to purchase playground equipment.

4. 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.

**VILLAGE OF METAMORA
FULTON COUNTY**

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

Enterprise Debt Service Fund – This fund is used to accumulate resources for the payment of bonds and note indebtedness incurred for utility improvement projects.

Utility Improvement Fund - This fund receives loan proceeds from the Ohio Water Development Authority to finance a utility plant expansion.

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. 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.

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.

A summary of 2003 and 2002 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.

**VILLAGE OF METAMORA
FULTON COUNTY**

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

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

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:

	2003	2002
Demand deposits	\$ 223,798	\$ 301,474
Certificates of deposit	85,474	108,049
Total deposits	309,272	409,523
STAR Ohio	118,481	117,136
Total investments	118,481	117,136
Total deposits and investments	\$ 427,753	\$ 526,659

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Village.

Investments: Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

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

**VILLAGE OF METAMORA
FULTON COUNTY**

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

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 265,825	\$ 281,535	\$ 15,710
Special Revenue	27,170	28,670	1,500
Capital Projects	5,295	5,294	(1)
Enterprise	1,793,279	569,365	(1,223,914)
Total	<u>\$ 2,091,569</u>	<u>\$ 884,864</u>	<u>\$ (1,206,705)</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 566,748	\$ 335,481	\$ 231,267
Special Revenue	86,018	22,135	63,882
Capital Projects	5,295	5,294	1
Enterprise	1,871,967	712,083	1,159,884
Total	<u>\$ 2,530,028</u>	<u>\$ 1,074,993</u>	<u>\$ 1,455,035</u>

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 261,823	\$ 318,426	\$ 56,603
Special Revenue	26,670	27,529	859
Capital Projects	3,450	2,959	(491)
Enterprise	1,966,236	659,943	(1,306,293)
Total	<u>\$ 2,258,180</u>	<u>\$ 1,008,857</u>	<u>\$ (1,249,322)</u>

**VILLAGE OF METAMORA
FULTON COUNTY**

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

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 504,773	\$ 266,331	\$ 238,442
Special Revenue	72,840	14,852	57,988
Capital Projects	3,450	2,959	491
Enterprise	2,122,164	903,811	1,218,353
Total	\$ 2,703,227	\$ 1,187,953	\$ 1,515,275

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.

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.

5. LOCAL INCOME TAX

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village. Central Collection Agency (CCA) provides income tax collection services for the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to Central Collection Agency either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**VILLAGE OF METAMORA
FULTON COUNTY**

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

6. DEBT

Debt outstanding at December 31, 2003 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$ 289,843	6.75%
General Obligation Bonds	105,000	6.00%
Ohio Public Works Commission	203,839	4.00%
Ohio Public Works Commission	13,619	
Total	\$ 612,301	

The Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans relate to a sanitary sewer system interceptor and a sludge lagoon system mandated by the Ohio Environmental Protection Agency. The OWDA loan will be repaid in semiannual installments of \$20,396, including interest, over 20 years. The first OPWC loan will be repaid in semiannual installments of \$11,983, including interest over 20 years.

The second Ohio Public Works Commission (OPWC) loan relates to the installations of a storm drainage system and partial separation of the sewer system on East Main Street. The loan will be repaid in semiannual installments of \$358 (no interest), over 20 years.

The General Obligation Bonds relate to improving the Village's waterworks system by expanding and upgrading its water treatment plant. The Bonds will be repaid in quarterly installments with a fixed principal amount of \$8,750 and a declining interest amount, over 10 years.

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

Year ending	General	1st OPWC	2nd OPWC
December 31:	Obligation		
	Bonds		
2004	\$ 40,792	\$ 23,965	\$ 717
2005	40,792	23,965	717
2006	40,792	23,965	717

(Continued)

**VILLAGE OF METAMORA
FULTON COUNTY**

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

Year ending December 31:	OWDA Loan	General Obligation Bonds	1st OPWC	2nd OPWC
2007	40,792		23,965	717
2008	40,792		23,965	717
2009 - 2013	203,960		119,826	3,584
2014 - 2018			11,983	3,584
2019 - 2022				2,866
Total	<u>\$ 407,920</u>	<u>\$ 115,239</u>	<u>\$ 251,634</u>	<u>\$ 13,619</u>

7. RETIREMENT SYSTEMS

All employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The 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 2003 and 2002 OPERS contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries for 2003 and 2002. The Village has paid all contributions required through December 31, 2003.

8. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Government Risk Management Plan (the Plan), an unincorporated non-profit association with approximately 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

Pursuant to § 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

**VILLAGE OF METAMORA
FULTON COUNTY**

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

The Plan uses conventional insurance coverages and reinsures these coverages. Effective September 1, 2002, the Plan retains 5 percent of the premium and losses on the first \$500,000 casualty treaty (up to \$25,000 of a loss) and 5 percent of the first \$1,000,000 property treaty (up to \$50,000 of a loss). The Plan also participates in a loss corridor in its first \$500,000 casualty reinsurance. The corridor includes losses paid between 55 percent and 65 percent of premiums earned under this treaty. (Reinsurance coverage would resume after a paid loss ratio of 65 percent is exceeded.) The individual members are only responsible for their self-retention (deductible) amounts, which vary from member to member.

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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 Metamora
Fulton County
114 E. Main Street, P.O. Box 299
Metamora, Ohio 43540-0299

To the Village Council:

We have audited the accompanying financial statements of the Village of Metamora, Fulton County, (the Village) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 12, 2004. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Village in a separate letter dated July 12, 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 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 July 12, 2004.

This report is intended solely 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.

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

Betty Montgomery
Auditor of State

July 12, 2004



**Auditor of State
Betty Montgomery**

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VILLAGE OF METAMORA

FULTON 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
AUGUST 10, 2004**