



**Auditor of State
Betty Montgomery**

VILLAGE OF AMELIA
CLERMONT COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Village of Amelia
Clermont County
44 West Main Street
Amelia, Ohio 45102

To the Village Council:

We have audited the accompanying financial statements of the Village of Amelia, Clermont County, Ohio (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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 processes its financial transactions with 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 the 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 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 accounting basis Note 1 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2005, on our consideration of the of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing 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 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

August 25, 2005

**VILLAGE OF AMELIA
CLERMONT COUNTY**

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

	<u>Governmental Fund Types</u>				<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Agency Funds</u>	
Cash Receipts:						
Property Tax and Other Local Taxes	\$118,373	\$434,430	\$0	\$0	\$0	\$552,803
Intergovernmental Receipts	146,902	194,525	0	100,640	0	442,067
Charges for Services	12,797	0	0	0	0	12,797
Fines, Licenses, and Permits	121,074	12,332	0	0	0	133,406
Earnings on Investments	1,808	747	0	0	0	2,555
Miscellaneous	7,118	37,756	0	0	0	44,874
Total Cash Receipts	408,072	679,790	0	100,640	0	1,188,502
Cash Disbursements:						
Current:						
Security of Persons and Property	105,341	482,297	0	0	0	587,638
Public Health Services	8,104	0	0	0	0	8,104
Leisure Time Activities	23,304	35,000	0	0	0	58,304
Community Environment	0	6,268	0	0	0	6,268
Basic Utility Services	36,055	260,597	0	0	0	296,652
General Government	213,228	5,142	0	0	0	218,370
Debt Service:						
Principal Payments	0	0	152,000	0	0	152,000
Interest Payments	0	0	4,914	0	0	4,914
Capital Outlay	0	0	0	100,640	0	100,640
Total Cash Disbursements	386,032	789,304	156,914	100,640	0	1,432,890
Total Receipts Over/(Under) Disbursements	22,040	(109,514)	(156,914)	0	0	(244,388)
Other Financing Receipts and (Disbursements):						
Sale of Bonds or Notes	0	0	119,000	0	0	119,000
Transfers-In	0	945	37,914	0	0	38,859
Transfers-Out	(30,540)	(8,319)	0	0	0	(38,859)
Other Financing Sources	0	0	0	0	150,964	150,964
Other Financing Uses	0	0	0	0	(157,774)	(157,774)
Total Other Financing Receipts/(Disbursements)	(30,540)	(7,374)	156,914	0	(6,810)	112,190
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(8,500)	(116,888)	(0)	0	(6,810)	(132,198)
Fund Cash Balances, January 1	10,182	225,009	0	0	22,538	257,729
Fund Cash Balances, December 31	\$1,682	\$108,121	(\$0)	\$0	\$15,728	\$125,531
Encumbrances cancelled and reappropriated	\$2,339	\$0	\$0	\$0	\$0	\$2,339

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

VILLAGE OF AMELIA
CLERMONT COUNTY

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

	Governmental Fund Types				Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Agency Funds	
Cash Receipts:						
Property Tax and Other Local Taxes	\$96,313	\$393,374	\$0	\$0	\$0	\$489,687
Intergovernmental Receipts	186,575	174,591	0	56,345	0	417,511
Charges for Services	14,687	0	0	0	0	14,687
Fines, Licenses, and Permits	124,330	13,833	0	0	0	138,163
Earnings on Investments	2,555	769	0	0	0	3,324
Miscellaneous	14,067	35,000	0	0	0	49,067
Total Cash Receipts	438,527	617,567	0	56,345	0	1,112,439
Cash Disbursements:						
Current:						
Security of Persons and Property	89,069	376,186	0	0	0	465,255
Public Health Services	3,232	0	0	0	0	3,232
Leisure Time Activities	55,293	30,000	0	0	0	85,293
Community Environment	21,579	6,738	0	0	0	28,317
Basic Utility Services	28,013	250,695	0	0	0	278,708
General Government	228,965	775	0	0	0	229,740
Debt Service:						
Principal Payments	0	0	181,000	0	0	181,000
Interest Payments	0	0	7,050	0	0	7,050
Capital Outlay	0	0	0	56,345	0	56,345
Total Cash Disbursements	426,151	664,394	188,050	56,345	0	1,334,940
Total Receipts Over/(Under) Disbursements	12,376	(46,827)	(188,050)	0	0	(222,501)
Other Financing Receipts and (Disbursements):						
Sale of Bonds or Notes	0	0	152,000	0	0	152,000
Transfers-In	0	0	35,888	0	0	35,888
Transfers-Out	(31,512)	(4,376)	0	0	0	(35,888)
Other Financing Sources	0	0	0	0	147,932	147,932
Other Financing Uses	0	0	0	0	(141,603)	(141,603)
Total Other Financing Receipts/(Disbursements)	(31,512)	(4,376)	187,888	0	6,329	158,329
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(19,136)	(51,203)	(162)	0	6,329	(64,172)
Fund Cash Balances, January 1	29,318	276,212	162	0	16,209	321,901
Fund Cash Balances, December 31	\$10,182	\$225,009	\$0	\$0	\$22,538	\$257,729
Encumbrances cancelled and reappropriated	\$0	\$4,950	\$0	\$0	\$0	\$4,950

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

**VILLAGE OF AMELIA
CLERMONT COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Amelia, Clermont County, Ohio (the Village), as a body corporate and politic. The Village is directed by a publicly-elected six-member Council. The Village provides general governmental services, park operations (leisure time activities), and police services. The Village contracts with Central Joint Fire EMS District to provide fire protection and EMS 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 accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 adequately disclose material matters the Auditor of State prescribes.

C. Cash

The Village's funds are pooled in checking accounts with local commercial banks.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village did not establish all funds required by Ohio law. The Village classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

These funds 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:

Police Levy Fund - This fund receives tax monies to fund police department operations.

Fire Levy Fund - This fund receives tax monies to fund fire department operations.

**VILLAGE OF AMELIA
CLERMONT COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Debt Service Fund

These funds account for resources the Village accumulates to pay bond and note debt. The Village had the following significant debt service funds:

Miscellaneous Debt Service Fund - This fund receives proceeds from Bond Anticipation Notes to make payments for principal and interest obligations on notes.

4. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project funds:

Hopkins Avenue Grant Fund - This fund receives proceeds to fund the Hopkins Avenue construction.

Ohio Public Works Commission Fund - This fund receives state grant money to fund street renovations.

5. 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 funds:

Mayor's Court Fund - This fund accounts for monies that are received and disbursed with regards to Mayor's Court operations.

E. 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. Village 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 AMELIA
CLERMONT COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 required by Ohio law. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

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

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH AND DEPOSITS

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

	2003	2002
Demand deposits	\$125,531	\$257,729

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

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	\$440,000	\$408,072	(\$31,928)
Special Revenue	663,379	680,735	17,356
Debt Service	159,000	156,914	(2,086)
Capital Projects	198,320	100,640	(97,680)
Total	\$1,460,699	\$1,346,361	(\$114,338)

**VILLAGE OF AMELIA
CLERMONT COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$457,822	\$418,911	\$38,911
Special Revenue	880,316	797,623	82,693
Debt Service	158,500	156,914	1,586
Capital Projects	198,320	100,640	97,680
Total	<u>\$1,694,958</u>	<u>\$1,474,088</u>	<u>\$220,870</u>

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$452,390	\$438,527	(\$13,863)
Special Revenue	607,469	617,567	10,098
Debt Service	188,400	187,888	(512)
Capital Projects	56,345	56,345	0
Total	<u>\$1,304,604</u>	<u>\$1,300,327</u>	<u>(\$4,277)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$477,290	\$457,663	\$19,627
Special Revenue	853,326	673,720	179,606
Debt Service	188,562	188,050	512
Capital Projects	56,345	56,345	0
Total	<u>\$1,575,523</u>	<u>\$1,375,778</u>	<u>\$199,745</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village Council adopts tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment 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.

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Village's behalf.

**VILLAGE OF AMELIA
CLERMONT COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2003 was as follows:

	Principal	Interest Rate
Various Purpose General Obligation Bonds	\$119,000	2.99%

The Various Purpose General Obligation Bonds were issued in 2003 with the purpose of refunding a portion of the Municipal Building Improvement Bond Anticipation Notes, 2002 Renewal and the Municipal Property Acquisition Notes, Sixth (2002) Renewal. These proceeds were originally used to acquire and improve a building for the Village. The proceeds from the bonds were paid to the Village's Miscellaneous Debt Service Fund. The Village's taxing authority collateralizes General Obligation Bonds.

Amortization of the above debt, including interest, follows:

Year ending December 31:	General Obligation Bonds
2004	\$24,002
2005	22,811
2006	22,213
2007	21,615
2008	21,017
2009	19,419
Total	\$131,077

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 Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes the plans' retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2003 and 2002, OP&F participants contributed 10 percent of their wages. The Village contributed an amount equal to 19.5 percent of police participant wages. OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2003.

VILLAGE OF AMELIA
CLERMONT COUNTY

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

7. RISK MANAGEMENT

Risk Pool Membership

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. The Plan is a separate legal entity per Section 2744.081 of the Ohio Revised Code. The Pool provides property and casualty insurance for its members. The Plan pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

The Pool cedes certain premiums to reinsurers or excess reinsurers. The Pool is contingently liable should any reinsurer be unable to meet its reinsurance obligations.

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained deficit at December 31, 2003 and 2002.

	<u>2003</u>	<u>2002</u> <u>(Restated)</u>
Assets	\$1,811,340	\$1,852,060
Liabilities	<u>(3,653,152)</u>	<u>(3,858,213)</u>
Retained deficit	<u>(\$1,841,812)</u>	<u>(\$2,006,153)</u>



**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Village of Amelia
Clermont County
44 West Main Street
Amelia, Ohio 45102

To the Village Council:

We have audited the financial statements of the Village of Amelia, Clermont County, Ohio (the Village), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated August 25, 2005, wherein we noted the Village uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Village's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2003-001.

A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable condition described above is a material weakness. In a separate letter to the Village's management dated August 25, 2005, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2003-001 and 2003-002. In a separate letter to the Village's management dated August 25, 2005, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of management and Village Council. It is not intended for 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

August 25, 2005

VILLAGE OF AMELIA
CLERMONT 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

Material Noncompliance/Reportable Condition

Ohio Rev. Code, Section 5705.41 (D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation 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. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two exceptions to the above requirements:

1. Then and Now Certificates- 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.
2. If the amount involved is less than \$1,000 dollars (\$3,000, effective 4/7/03), the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of Council, if such expenditure is otherwise valid.

The Village did not properly certify the availability of funds for purchase commitments for twenty percent of expenditures tested and neither of the exceptions above applied. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances. Effort should be made by the Village to properly utilize the encumbrance method of accounting by certifying the availability of funds on properly approved purchase orders. We recommend the Village obtain approved purchase orders, which contain the Clerk's certification indicated by a signature that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

FINDING NUMBER 2003-002

Material Noncompliance

Ohio Rev. Code, Section 5705.09, requires the Village to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose. Upon establishing a fund, estimated receipts should be certified to the County Auditor as available for expenditures and anticipated expenditures should be included in the Village's appropriations.

During fiscal years 2003 and 2002, the Village received fines imposed under Ohio Rev. Code, Section 4511.19. This section requires fines to be paid into a Drug Enforcement Fund and Indigent Drivers Fund. The Village did not formally establish the required funds to account for these monies. The financial statements reflect adjustments to include these monies in their proper funds.

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**VILLAGE OF AMELIA
CLERMONT 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; <i>Explain</i>
2001-30413-001	ORC 5705.41(D), failure to properly certify availability of funds	No	Not corrected. Reissued as finding 2003-001
2001-30413-002	ORC 5705.09 Establishment of Funds	No	Not corrected. Reissued as finding 2003-002
2001-30413-003	ORC 5705.41(B), expenditures exceeding appropriations	Yes	



**Auditor of State
Betty Montgomery**

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VILLAGE OF AMELIA

CLERMONT 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 13, 2005**