

Village of Amesville
Athens County

Regular Audit

For the Years Ended December 31, 2004 - 2003



**Auditor of State
Betty Montgomery**

Board of Trustees
Village of Amesville
PO Box 190
Amesville, Ohio 45711

We have reviewed the *Independent Accountants' Report* of the Village of Amesville, Athens County, prepared by Knox & Knox for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State's Office (AOS). Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the AOS permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Amesville is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

July 22, 2005

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Village of Amesville
Athens County

Table of Contents

<u>Title</u>	<u>Page</u>
Independent Accountants' Report	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2004.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Proprietary and Similar Fiduciary Fund Type - For the Year ended December 31, 2004.....	4
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - All Governmental Fund Types - For the Year Ended December 31, 2003.....	5
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances - Proprietary and Similar Fiduciary Fund Type - For the Year Ended December 31, 2003.....	6
Notes to the Financial Statements.....	7
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	13
Schedule of Prior Audit Findings	15

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KNOX & KNOX

Accountants and Consultants

Independent Accountants' Report

Village of Amesville
Athens County
PO Box 190
Amesville, OH 45711-0190

We have audited the accompanying financial statements of the Village of Amesville, Athens County, Ohio, as of and for the years ended December 31, 2004 and 2003. 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, if any, 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 described more fully in Note 1, the Village has prepared its financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America. Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, we presume they are material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village of Amesville's combined funds as of December 31, 2004 and 2003, and their changes in financial position.

Village of Amesville
Athens County
Report of Independent Accountants
Page 2

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Village of Amesville, Athens County, as of December 31, 2004 and 2003, 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 27, 2005, on our consideration of the Village of Amesville's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Knox & Knox

Orrville, Ohio
June 27, 2005

VILLAGE OF AMESVILLE
ATHENS COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL
FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 2004

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property Tax and Other			
Other Local Taxes	\$12,923	\$ 8,946	\$ 21,869
Intergovernmental Receipts	4,637	33,654	38,291
Fines, License, and Permits	1,757		1,757
Earnings on Investments	902	132	1,034
Miscellaneous	1,848	1,721	3,569
Total Cash Receipts	22,067	44,453	66,520
Cash Disbursements:			
Current:			
Security of Persons and Property	6,889	5,207	12,096
Public Health Services	309		309
Leisure Time Activities		36,029	36,029
Community Environment		4,526	4,526
Transportation		2,639	2,639
General Government	18,440		18,440
Total Cash Disbursements	25,638	48,401	74,039
Total Cash Receipts Over/ (Under)			
Cash Disbursements	<3,571>	< 3,948 >	< 7,519>
Other Financing Receipts and (Disbursements):			
Transfers-In		1,131	1,131
Transfers-Out	<1,131>		< 1,131>
Total Other Financing Receipts/(Disburse- ments)	<1,131>	1,131	-0-
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Dis- bursements and Other Financing Disbursements			
	< 4,702>	< 2,817>	< 7,519>
Fund Cash Balances, January 1	16,782	36,428	53,210
Fund Cash Balances, December 31	\$ 12,080	\$33,611	\$ 45,691

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

VILLAGE OF AMESVILLE
ATHENS COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND CASH BALANCES - PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	<u>\$ 25,339</u>	<u>\$ _____</u>	<u>\$ 25,339</u>
Total Operating Cash Receipts	<u>25,339</u>	<u>-0-</u>	<u>25,339</u>
Operating Cash Disbursements:			
Personal Services	10,201		10,201
Fringe Benefits	1,716		1,716
Contractual Services	7,582		7,582
Supplies and Materials	8,645		8,645
Miscellaneous	<u>239</u>		<u>239</u>
Total Operating Cash Disbursements	<u>28,383</u>	<u>-0-</u>	<u>28,383</u>
Operating Income/(Loss)	<u>< 3,044 ></u>	<u>-0-</u>	<u>< 3,044 ></u>
Non-Operating Cash Receipts:			
Other Financing Sources	<u>_____</u>	<u>1,840</u>	<u>1,840</u>
Total Non-Operating Cash Receipts	<u>-0-</u>	<u>1,840</u>	<u>1,840</u>
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements	<u>_____</u>	<u>1,840</u>	<u>1,840</u>
Total Non-Operating Cash Disbursements	<u>-0-</u>	<u>1,840</u>	<u>1,840</u>
Net Receipts Over/(Under) Disbursements	<u>< 3,044 ></u>	<u>-0-</u>	<u>< 3,044 ></u>
Fund Cash Balances, January 1	<u>50,907</u>	<u>-0-</u>	<u>50,907</u>
Fund Cash Balances, December 31	<u>\$ 47,863</u>	<u>\$ -0-</u>	<u>\$ 47,863</u>

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

VILLAGE OF AMESVILLE
ATHENS 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				
Other Local Taxes	\$ 16,534	\$ 8,334	\$	\$ 24,868
Intergovernmental Receipts	4,491	9,804	18,134	32,429
Fines, License, and Permits	1,645			1,645
Earnings on Investments	1,482	182		1,664
Miscellaneous	5,104	4,756	7,300	17,160
Total Cash Receipts	29,256	23,076	25,434	77,766
Cash Disbursements:				
Current:				
Security of Persons and Property	9,010	4,938		13,948
Public Health Services	1,000			1,000
Leisure Time Activities		12,444		12,444
Community Environment		4,525		4,525
Transportation		10,648		10,648
General Government	22,975	11,672		34,647
Capital Outlay			25,434	25,434
Total Cash Disbursements	32,985	44,227	25,434	102,646
Total Cash Receipts Over/ (Under)				
Cash Disbursements	<3,729>	< 21,151 >	-0-	<24,880>
Other Financing Receipts and (Disbursements):				
Transfers-In		1,426		1,426
Transfers-Out	<1,426>			< 1,426>
Total Other Financing Receipts/(Disburse- ments)	<1,426>	1,426	-0 -	-0-
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Dis- bursements and Other Financing Disbursements	< 5,155>	<19,725>	-0-	< 24,880>
Fund Cash Balances, January 1	21,937	56,153	-0-	78,090
Fund Cash Balances, December 31	\$ 16,782	\$36,428	\$ -0-	\$53,210

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

VILLAGE OF AMESVILLE
ATHENS COUNTY

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

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	<u>\$ 24,404</u>	<u>\$</u>	<u>\$ 24,404</u>
Total Operating Cash Receipts	<u>24,404</u>	<u>-0-</u>	<u>24,404</u>
Operating Cash Disbursements:			
Personal Services	9,304		9,304
Fringe Benefits	1,597		1,597
Contractual Services	9,254		9,254
Supplies and Materials	3,427		3,427
Miscellaneous	<u>795</u>		<u>795</u>
Total Operating Cash Disbursements	<u>24,377</u>	<u>-0-</u>	<u>24,377</u>
Operating Income/(Loss)	<u>27</u>	<u>-0-</u>	<u>27</u>
Non-Operating Cash Receipts:			
Other Financing Sources	<u>204</u>	<u>2,385</u>	<u>2,589</u>
Total Non-Operating Cash Receipts	<u>204</u>	<u>2,385</u>	<u>2,589</u>
Non-Operating Cash Disbursements:			
Other Non-Operating Cash Disbursements	<u>-0-</u>	<u>2,576</u>	<u>2,576</u>
Total Non-Operating Cash Disbursements	<u>-0-</u>	<u>2,576</u>	<u>2,576</u>
Net Receipts Over/(Under) Disbursements	<u>231</u>	<u>< 191 ></u>	<u>40</u>
Fund Cash Balances, January 1	<u>50,676</u>	<u>191</u>	<u>50,867</u>
Fund Cash Balances, December 31	<u>\$ 50,907</u>	<u>\$ -0-</u>	<u>\$ 50,907</u>

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

VILLAGE OF AMESVILLE
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 and 2003

1. Summary of Significant Accounting Policies

A. Description of the Entity

Village of Amesville , Athens 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 and Mayor and an appointed Chief Fiscal Officer. The Village provides police services, maintenance of Village streets and highways, and water utility 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. Cash and Investments

Investments are included in the cash fund balances. 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.

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 a another fund.

VILLAGE OF AMESVILLE
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 and 2003

1. Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

2. Special Revenue Funds

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 Fund:

Street Construction, Maintenance, and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for construction, maintenance 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 funds). The Village had the following significant capital project funds:

Capital Project Fund - This fund receives grant and other monies. The proceeds are being used to construct a new municipal building.

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 Fund:

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

5. Fiduciary Fund (Agency Fund)

This fund accounts for activity for which the Village is acting in an agency capacity. The Village had the following significant Agency Fund:

Mayor's Court Fund - This fund accounts for the financial activity of the Mayor's Court.

VILLAGE OF AMESVILLE
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 and 2003

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, 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 cancelled, and reappropriated in the subsequent year.

A summary of 2004 and 2003 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.

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:

VILLAGE OF AMESVILLE
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 and 2003

2. Equity in Pooled Cash (continued)

	<u>2004</u>	<u>2003</u>
Demand deposits	\$ 60,554	\$ 61,117
Certificates of deposit	<u>33,000</u>	<u>43,000</u>
Total deposits	<u>\$ 93,554</u>	<u>\$104,117</u>

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 ended December 31, 2004 and 2003 follows:

<u>2004 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 25,723	\$ 22,067	< \$3,656>
Capital Projects	44,364	45,584	1,220
Fiduciary	<u>22,880</u>	<u>25,339</u>	<u>2,459</u>
Total	<u>\$ 92,967</u>	<u>\$ 92,990</u>	<u>\$ 23</u>

<u>2004 Budgeted vs. Actual Budgetary Basis Expenditures</u>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 38,647	\$ 26,769	\$ 11,878
Special Revenue	60,593	48,401	12,192
Fiduciary	<u>35,950</u>	<u>28,383</u>	<u>7,567</u>
Total	<u>\$ 135,190</u>	<u>\$ 103,553</u>	<u>\$ 31,637</u>

<u>2003 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 35,038	\$ 29,256	<\$ 5,782>
Special Revenue	27,818	24,502	< 3,316>
Capital Projects	25,434	25,434	-0-
Enterprise	<u>22,880</u>	<u>24,608</u>	<u>1,728</u>
Total	<u>\$ 111,170</u>	<u>\$ 103,800</u>	<u><\$ 7,370></u>

VILLAGE OF AMESVILLE
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 and 2003

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 49,940	\$ 34,411	\$ 15,529
Special Revenue	67,573	44,227	23,346
Capital Projects	25,434	25,434	-0-
Fiduciary	<u>32,450</u>	<u>24,377</u>	<u>8,073</u>
Total	<u>\$ 175,397</u>	<u>\$ 128,449</u>	<u>\$ 46,948</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 payments for 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 owner, 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. Retirement Systems

The Village's employees, as well as the Village Council, belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. The plan provides retirement benefits, including post-retirement 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 2004 and 2003, members 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, 2004.

6. Risk Management

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool (the "Pool"), an

VILLAGE OF AMESVILLE
ATHENS COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 and 2003

6. Risk Management - continued

unincorporated non-profit association available to municipal corporations and their instrumentalities. Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Pool provides a program of 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 Village is insured for the following risks through the Pool:

- Bodily injury and property damage
- Law enforcement liability
- Fire damage
- Personal injury
- Public officials liability

7. Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

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

Village of Amesville
Athens County
PO Box 190
Athens, OH 45711-0190

We have audited the accompanying financial statements of the Village of Amesville as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated June 27, 2005, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Village of Amesville'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 an opinion 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 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 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Amesville's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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*.

Village of Amesville
Athens County
Independent Accountants' Report on
Compliance and on Internal Control
Page 2

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

Knox & Knox

Orrville, Ohio
June 27, 2005

VILLAGE OF AMESVILLE
ATHENS COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2002-30705-001	Ohio Rev. Code 2949.091- not remitting amounts owed to the State	YES	
2002-30705-002	Ohio Rev. Code 733.40- not remitting amounts owed to the Village	YES	
2002-30705-003	Ohio Rev. Code 5705.41(D) - certification of fiscal officer	YES	
2002-30705-004	Ohio Rev. Code 149.351 -damaged or destroyed records	YES	
2002-30705-005	Ohio Rev. Code 5705.41 (B)- expenditures exceeded appropriations	YES	



**Auditor of State
Betty Montgomery**

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VILLAGE OF AMESVILLE

ATHENS 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 9, 2005**