



Dave Yost • Auditor of State



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Village of Cheshire
Gallia County
115 State Route 554
Cheshire, Ohio 45620

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Cheshire, Gallia County, Ohio (the Village) for the years ended December 31, 2013 and 2012.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

We noted that General Fund expenditures exceeded appropriations by approximately \$502 for the year ended December 31, 2013. Ohio Rev. Code Section 5705.41(B) prohibits expenditures exceeding appropriations. Because appropriations authorize spending, spending more than is appropriated could result in negative fund balances for the village. The village should limit spending to no more than the authorized appropriation amount and if necessary, approve appropriation amendments to increase appropriations, subject to the limit of certified estimated resources.

Dave Yost
Auditor of State

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February 11, 2014

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VILLAGE OF CHESHIRE

GALLIA 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
FEBRUARY 25, 2014**