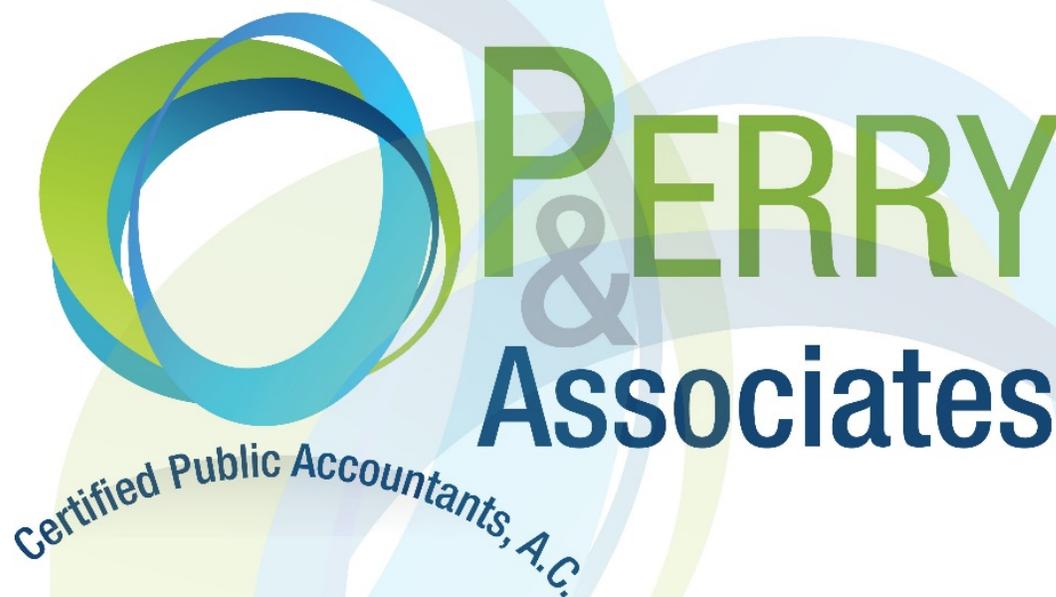


428 Second St.  
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121 E Main St  
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**VILLAGE OF WEST UNION  
ADAMS COUNTY  
Regular Audit  
For the Years Ended December 31, 2014 and 2013**

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- Association of Certified Anti - Money Laundering Specialists •





# Dave Yost • Auditor of State

Village Council  
Village of West Union  
P.O. Box 395  
West Union, Ohio 45693

We have reviewed the *Independent Auditor's Report* of the Village of West Union, Adams County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2013 through December 31, 2014. 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.

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 West Union is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost  
Auditor of State

December 3, 2015

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VILLAGE OF WEST UNION  
ADAMS COUNTY

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## INDEPENDENT AUDITOR'S REPORT

September 15, 2015

Village of West Union  
Adams County  
P.O. Box 395  
West Union, OH 45693

To the Village Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of the **Village of West Union**, Adams County (the Village) as of and for the years ended December 31, 2014 and 2013.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Village's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.



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***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1B of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2014 and 2013, or changes in financial position or cash flows thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Village of West Union, Adams County as of December 31, 2014 and 2013, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1B.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2015, 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 grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Debt Service	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 47,866	\$ 84,271	\$ -	\$ 132,137
Municipal Income Tax	603,608	-	-	603,608
Intergovernmental	48,388	96,829	-	145,217
Charges for Services	1,020	111,625	-	112,645
Fines, Licenses and Permits	94,099	2,936	-	97,035
Earnings on Investments	3,134	232	-	3,366
Miscellaneous	22,366	16,104	-	38,470
<i>Total Cash Receipts</i>	<u>820,481</u>	<u>311,997</u>	<u>-</u>	<u>1,132,478</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	426,278	159,618	-	585,896
Public Health Services	7,528	3,976	-	11,504
Community Environment	1,763	-	-	1,763
Transportation	78,048	116,725	-	194,773
General Government	357,131	8,000	-	365,131
Capital Outlay	17,500	-	-	17,500
<i>Total Cash Disbursements</i>	<u>888,248</u>	<u>288,319</u>	<u>-</u>	<u>1,176,567</u>
<i>Excess of Receipts Over Disbursements</i>	<u>(67,767)</u>	<u>23,678</u>	<u>-</u>	<u>(44,089)</u>
Special Item	2,000	-	-	2,000
<i>Net Change in Fund Cash Balances</i>	<u>(65,767)</u>	<u>23,678</u>	<u>-</u>	<u>(42,089)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,353,200</u>	<u>215,420</u>	<u>2,960</u>	<u>1,571,580</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	-	226,098	2,960	229,058
Assigned	2,320	-	-	2,320
Unassigned	1,298,113	-	-	1,298,113
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,287,433</u>	<u>\$ 239,098</u>	<u>\$ 2,960</u>	<u>\$ 1,529,491</u>

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Proprietary Fund Type	Fiduciary Fund Types	Totals
	Enterprise	Agency	(Memorandum Only)
<b>Operating Cash Receipts</b>			
Charges for Services	\$ 1,364,408	\$ -	\$ 1,364,408
<i>Total Operating Cash Receipts</i>	<u>1,364,408</u>	<u>-</u>	<u>1,364,408</u>
<b>Operating Cash Disbursements</b>			
Personal Services	198,955	-	198,955
Employee Fringe Benefits	89,474	-	89,474
Contractual Services	173,761	-	173,761
Supplies and Materials	202,839	-	202,839
Claims	-	-	-
Other	361,104	-	361,104
<i>Total Operating Cash Disbursements</i>	<u>1,026,133</u>	<u>-</u>	<u>1,026,133</u>
<i>Operating Income</i>	<u>338,275</u>	<u>-</u>	<u>338,275</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Special Assessments	45,924	-	45,924
Other Debt Proceeds	471,661	-	471,661
Miscellaneous Receipts	12,956	-	12,956
Capital Outlay	(245,753)	-	(245,753)
Principal Retirement	(518,987)	-	(518,987)
Interest and Other Fiscal Charges	(125,241)	-	(125,241)
Other Non-Operating Receipts	45,924	87,477	133,401
Other Non-Operating Disbursements	(45,924)	(87,477)	(133,401)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(359,440)</u>	<u>-</u>	<u>(359,440)</u>
<i>Income (Loss) before Transfers/Advances</i>	<u>(21,165)</u>	<u>-</u>	<u>(21,165)</u>
Transfers In	438,800	-	438,800
Transfers Out	(438,800)	-	(438,800)
<i>Net Change in Fund Cash Balances</i>	<u>(21,165)</u>	<u>-</u>	<u>(21,165)</u>
<i>Fund Cash Balances, January 1</i>	<u>278,576</u>	<u>-</u>	<u>278,576</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 257,411</u>	<u>\$ -</u>	<u>\$ 257,411</u>

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Special Revenue	Debt Service	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$ 45,759	\$ 81,362	\$ -	\$ 127,121
Municipal Income Tax	589,570	-	-	589,570
Intergovernmental	68,429	96,910	-	165,339
Charges for Services	631	110,667	-	111,298
Fines, Licenses and Permits	115,305	4,008	-	119,313
Earnings on Investments	3,190	209	-	3,399
Miscellaneous	24,783	5,780	-	30,563
<i>Total Cash Receipts</i>	<u>847,667</u>	<u>298,936</u>	<u>-</u>	<u>1,146,603</u>
<b>Cash Disbursements</b>				
Current:				
Security of Persons and Property	435,051	147,878	-	582,929
Public Health Services	8,283	5,514	-	13,797
Community Environment	213	-	-	213
Transportation	5,834	135,419	-	141,253
General Government	314,681	1,894	-	316,575
Debt Service:				
Principal Retirement	26,311	-	-	26,311
Interest and Fiscal Charges	8,581	-	-	8,581
<i>Total Cash Disbursements</i>	<u>798,954</u>	<u>290,705</u>	<u>-</u>	<u>1,089,659</u>
<i>Net Change in Fund Cash Balances</i>	48,713	8,231	-	56,944
<i>Fund Cash Balances, January 1</i>	<u>1,304,487</u>	<u>207,189</u>	<u>2,960</u>	<u>1,514,636</u>
<b>Fund Cash Balances, December 31</b>				
Restricted	-	212,921	2,960	215,881
Assigned	2,666	-	-	2,666
Unassigned	1,353,034	-	-	1,353,034
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,353,200</u>	<u>\$ 215,420</u>	<u>\$ 2,960</u>	<u>\$ 1,571,580</u>

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL PROPRIETARY AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Proprietary Fund Type	Fiduciary Fund Types	Totals
	Enterprise	Agency	(Memorandum Only)
<b>Operating Cash Receipts</b>			
Charges for Services	\$ 1,320,373	\$ -	\$ 1,320,373
<i>Total Operating Cash Receipts</i>	<u>1,320,373</u>	<u>-</u>	<u>1,320,373</u>
<b>Operating Cash Disbursements</b>			
Personal Services	216,748	-	216,748
Employee Fringe Benefits	88,690	-	88,690
Contractual Services	168,533	-	168,533
Supplies and Materials	165,732	-	165,732
Other	388,300	-	388,300
<i>Total Operating Cash Disbursements</i>	<u>1,028,003</u>	<u>-</u>	<u>1,028,003</u>
<i>Operating Income</i>	<u>292,370</u>	<u>-</u>	<u>292,370</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Special Assessments	50,282	-	50,282
Other Debt Proceeds	1,545,317	-	1,545,317
Miscellaneous Receipts	11,992	-	11,992
Capital Outlay	(1,406,612)	-	(1,406,612)
Principal Retirement	(393,948)	-	(393,948)
Interest and Other Fiscal Charges	(128,122)	-	(128,122)
Other Non-Operating Receipts	50,281	116,514	166,795
Other Non-Operating Disbursements	(50,281)	(116,514)	(166,795)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(321,091)</u>	<u>-</u>	<u>(321,091)</u>
<i>Income before Transfers/Advances</i>	<u>(28,721)</u>	<u>-</u>	<u>(28,721)</u>
Transfers In	348,400	-	348,400
Transfers Out	(348,400)	-	(348,400)
<i>Net Change in Fund Cash Balances</i>	<u>(28,721)</u>	<u>-</u>	<u>(28,721)</u>
<i>Fund Cash Balances, January 1</i>	<u>307,297</u>	<u>-</u>	<u>307,297</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 278,576</u>	<u>\$ -</u>	<u>\$ 278,576</u>

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

**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 West Union, Adams County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides water and sewer utilities, police and fire protection, road maintenance and general government services. The Village contracts with West Union Volunteer Fire Squad, Inc. to receive emergency management services. The Village appropriates general fund money to support a volunteer fire department.

The Village participates in the Public Entities Pool of Ohio (PEP) public entity risk pool. Note 8 to the financial statements provides additional information for this entity. This organization is:

Public Entity Risk Pool:

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductibles.

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

**B. Accounting Basis**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**C. Deposits and Investments**

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

All deposits are maintained in an interest-bearing checking account and certificate of deposits.

**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 accounts for and reports all financial resources not accounted for and reported in another fund.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. 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 Operating Levy Fund – This fund receives local taxes and revenues from contracts with other political subdivisions to provide fire protection services.

Emergency Medical Services Fund – This fund receives receipts through charges for services to provide security of persons and property.

**3. Debt Service Funds**

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant Debt Service Fund:

Fire Bond Fund – This fund receives tax monies collected for the retirement of loans related to fire equipment.

**4. Enterprise Funds**

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Water Fund – This fund receives charges for services from residents to cover water service costs.

Sewer Fund – This fund receives charges for services from residents to cover sewer service costs.

Water Supply & Revolving Loan Fund – This fund receives debt proceeds from the Ohio Water Development Authority to cover debt payments for water projects.

**5. Fiduciary Funds**

Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Village's own programs.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**5. Fiduciary Funds (Continued)**

**Agency Fund**

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency fund accounts for Mayor's Court fines and forfeitures.

**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. The Village 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. The County Budget Commission must approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2014 and 2013 budgetary activity appears in Note 3.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

VILLAGE OF WEST UNION  
ADAMS COUNTY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance (Continued)

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or it is imposed by law through constitutional provisions.

3. Committed

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. 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.

H. 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.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**2. EQUITY IN POOLED DEPOSITS**

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

	2014	2013
Demand deposits	\$ 1,731,663	\$ 1,795,396
Certificates of deposit	55,239	54,760
Total deposits	\$ 1,786,902	\$ 1,850,156

Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2014 and 2013 follows:

2014 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 744,720	\$ 822,481	\$ 77,761
Special Revenue	332,620	311,997	(20,623)
Enterprise	2,587,547	2,379,673	(207,874)
Total	\$ 3,664,887	\$ 3,514,151	\$ (150,736)

2014 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,168,011	\$ 890,568	\$ 277,443
Special Revenue	376,305	288,771	87,534
Enterprise	2,613,549	2,403,314	210,235
Total	\$ 4,157,865	\$ 3,582,653	\$ 575,212

2013 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 751,450	\$ 847,667	\$ 96,217
Special Revenue	330,620	298,936	(31,684)
Enterprise	3,449,977	3,326,645	(123,332)
Total	\$ 4,532,047	\$ 4,473,248	\$ (58,799)

2013 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,005,217	\$ 801,620	\$ 203,597
Special Revenue	398,708	292,510	106,198
Enterprise	3,594,682	3,366,332	228,350
Total	\$ 4,998,607	\$ 4,460,462	\$ 538,145

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**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. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

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 one 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.

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

**6. DEBT**

Debt outstanding at December 31, 2014 was as follows:

	<u>Principal</u>	<u>Interest</u>
USDA Rural Development Sewer Bond Issue - 1995	\$ 878,800	4.50%
USDA Rural Development Sewer Bond Issue - 1995	42,800	4.50%
OWDA Manchester Water Line Loan 2133 - 1999	475,506	5.86%
OWDA East Side Sewer Line Loan 3365 - 2001	136,849	2.20%
5/3 Bank Water/Sewer Refinance Bonds - 2003	490,000	3.5% - 5.25%
OWDA Main Steet Water Main Replacement Loan 6448 - 2013	1,395,199	1.99%
OWDA Water System Improvements Loan 6811 - 2014	255,132	1.50%
Total	<u>\$ 3,674,286</u>	

The USDA Rural Development Sewer Bond Issues were issued in 1995 for \$1,200,000 and \$563,000 respectively. Proceeds were used to rehabilitate the Village's wastewater treatment plant and other system components. The two bond issues mature in varying amounts from \$21,800 in 2011 to \$67,200 in 2034 and \$35,900 in 2011 to \$42,800 in 2015, respectively.

The Village obtained loans from the Ohio Water Development Authority for \$940,000 and \$399,677, respectively for certain water and sewer line construction projects. Upon completion of the projects, actual loan balances were adjusted to final costs and payments made through the date the loans were finalized were considered in establishing final payment amortization amounts. Payments of principal and interest are payable semi-annually through 2021 and 2023 respectively.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**6. DEBT (Continued)**

During 2003, the Village issued a \$1,500,000 refunding issue to consolidate several previously issued bonds related to the water and sewer systems. The water system is responsible for 33 percent of the refunding bonds while the sewer system is responsible for 67 percent. The bonds mature in varying amounts from \$95,000 in 2011 to \$130,000 in 2018.

The Village entered into an OWDA Main Street Replacement Loan #6448 approved on April 25, 2013 at 1.99%, in the amount of \$1,457,561. As of December 31, 2014, \$1,443,187 had been drawn on the loan. The Village has agreed to set utility rates sufficient to cover the debt. As of December 31, 2014, the loan has not been amortized; therefore the future funding requirements for the retirement of this loan have not been included in the amortization schedule below.

The Village entered into an OWDA Water Systems Improvement Loan #6811 approved on August 28, 2014 at 1.50%, in the amount of \$1,647,350. As of December 31, 2014, \$254,370 had been drawn on the loan. The Village has agreed to set utility rates sufficient to cover the debt. As of December 31, 2014, the loan has not been amortized; therefore the future funding requirements for the retirement of this loan have not been included in the amortization schedule below.

The prior audit report disclosed OWDA Loan #6256 with an outstanding balance of \$103,908. This was not included in the debt outstanding as of December 31, 2012 table, however was included in the note disclosure (this amount was incorrect, the correct amount was \$104,034) outstanding as of December 31, 2012. This loan was rolled into OWDA Loan #6448 during 2013 with an outstanding balance of \$138,705.

The Village also entered into OWDA Loan #6350 and OWDA Loan #6585 during 2013 that was rolled into OWDA Loan #6811 with an outstanding balance of \$144,785 and \$81,121, respectively in 2014.

We noted principal and interest payments were partially made from the General Fund in 2013 for OWDA Loan #6448 and OWDA Loan# 6350.

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

<b>Year Ending December 31</b>	<b>Sewer Bonds #92-07</b>	<b>Sewer Bonds #92-13</b>	<b>OWDA Loan #2133</b>	<b>OWDA Loan #3365</b>	<b>5th/3rd Refinance Bonds</b>
2015	\$ 66,146	\$ 44,726	\$ 72,664	\$ 24,472	\$ 140,113
2016	66,339	-	72,664	24,472	139,219
2017	66,394	-	72,664	24,472	138,069
2018	66,475	-	72,664	24,472	136,663
2019	66,793	-	72,664	24,472	-
2020-2024	336,034	-	254,324	24,472	-
2025-2029	341,233	-	-	-	-
2030-2034	347,857	-	-	-	-
<b>Total</b>	<b>\$ 1,357,271</b>	<b>\$ 44,726</b>	<b>\$ 617,644</b>	<b>\$ 146,832</b>	<b>\$ 554,064</b>

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**7. RETIREMENT SYSTEMS**

The Village's law enforcement officers belong to the Police and Fire Pension Fund (OP&F). Other 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 these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2014 and 2013, OP&F participants contributed 10% from January 1, 2013 to June 30, 2013, 10.75% from July 1, 2013 to June 30, 2014, and 11.5% from July 1, 2014 to December 31, 2014 of their wages. For 2014 and 2013, the Village contributed to OP&F an amount equal to 19.5% of police participant wages. For 2014 and 2013, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2014.

**8. RISK MANAGEMENT**

The Village is exposed to various risks of property and casualty losses, and injuries to employees.

The Village insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Village belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2014, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**8. RISK MANAGEMENT (Continued)**

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2013 and 2014:

	<u>2013</u>	<u>2014</u>
Assets	\$34,411,883	\$35,402,177
Liabilities	(12,760,194)	(12,363,257)
Net Position	<u>\$21,651,689</u>	<u>\$23,038,920</u>

At December 31, 2013 and 2014, respectively, the liabilities above include approximately \$11.6 million and \$11.1 million of estimated incurred claims payable. The assets above also include approximately \$11.1 million and \$10.8 million of unpaid claims to be billed. The Pool's membership increased from 475 members in 2013 to 488 members in 2014. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2014, the Village's share of these unpaid claims collectible in future years is approximately \$29,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2013</u>	<u>2014</u>
\$55,690	\$44,159

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**9. TRANSFERS**

During 2013, the following transfers were made:

	Transfers - In	Transfers - Out
Water Operating Fund	\$ -	\$ (124,700)
Water Debt Fund	124,700	-
Sewer Operating Fund	-	(223,700)
Sewer Debt Fund	223,700	-
	\$ 348,400	\$ (348,400)

During 2013, a transfer was made from the Water Operating Fund to its corresponding Water Debt Fund in accordance with the Village's resolution #2005-1. A transfer was made from the Sewer Operating Fund to its corresponding Sewer Debt Fund in accordance with the Village's resolution #2005-2. The transfers were deemed allowable.

During 2014, the following transfers were made:

	Transfers - In	Transfers - Out
Water Operating Fund	\$ -	\$ (215,100)
Water Debt Fund	215,100	-
Sewer Operating Fund	-	(223,700)
Sewer Debt Fund	223,700	-
	\$ 438,800	\$ (438,800)

During 2014, a transfer was made from the Water Operating Fund to its corresponding Water Debt Fund in accordance with the Village's resolution #2005-1. A transfer was made from the Sewer Operating Fund to its corresponding Sewer Debt Fund in accordance with the Village's resolution #2005-2. The transfers were deemed allowable.

**10. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**11. RELATED PARTY TRANSACTIONS**

During 2013 and 2014, the Village rented storage space for extra fire equipment for \$400 a month, totaling \$4,800 for the year from a relative of the Mayor.

**12. RELATED ORGANIZATIONS**

The Village's volunteer fire department established the West Union Firemen's Building Association, a non-profit organization, for the purpose of owning a building to house the fire-fighting equipment owned by the Village. The President of the Association is also an employee of the Village. The Village pays the Association a monthly fee for this equipment storage.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013  
(Continued)**

**13. EMS AGREEMENT**

By an agreement dated April 28, 2009, the Adams County Commissioners and the Village of West Union agreed that, effective May 1, 2009, in exchange for the County providing monthly funding of \$4,651.71 respectively of EMS Levy funds beginning May 1, 2009 for at least until November 2011. The Village and the Adams County Commissioners re-entered into the same agreement on January 9, 2012, for at least until November 2016. The Village is to provide EMS services covering the Villages of West Union and Liberty, Tiffin, Brush Creek and Jefferson Townships in Adams County, Ohio. The Village further agreed to be wholly responsible to continue to provide such services in the event that the current EMS Levy or renewal levies cease. The levy was approved during 2010 for an additional 5 years. The County provided to the Village titles to EMS vehicles for such services. The Village currently has one EMS employee and utilizes an outside service entity to provide EMS services.



428 Second St.  
Marietta, OH 45750  
740.373.0056

1035 Murdoch Ave  
Parkersburg, WV 26101  
304.422.2203

121 E Main St  
St. Clairsville, OH 43950  
740.695.1569

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

September 15, 2015

Village of West Union  
Adams County  
P.O. Box 395  
West Union, OH 45693

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the **Village of West Union**, Adams County (the Village) as of and for the year ended December 31, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated June 29, 2015, wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of audit findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Village's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 2014-001 described in the accompanying schedule of audit findings to be a material weakness.



***...“bringing more to the table”***

Tax – Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll  
Litigation Support – Financial Investigations

Members: American Institute of Certified Public Accountants

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• Association of Certified Anti - Money Laundering Specialists •



**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, opining 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of audit findings as item 2014-002.

We did note certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated September 15, 2015.

**Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2014-001**

**Material Weakness**

**Posting Receipts, Disbursements and Classification of Fund Balances**

Receipts and disbursements should be posted to the fund and line item accounts as established by Ohio Administrative Code. Fund balances should be properly classified based on Governmental Accounting Standards Statement No. 54.

During 2014 and 2013, receipts, disbursements and fund balances were not always posted or classified correctly. The following errors were noted:

- Mayor's Court activity was not properly recorded in the agency fund in 2014 and 2013.
- Capital Outlay disbursements were recorded as Contractual Services disbursements in the Water Operating Fund in 2013 and in the Water Supply & Revolving Loan Fund in 2014 and 2013.
- OWDA loan proceeds were recorded as Special Assessments receipts instead of Other Debt Proceeds receipts in the Water Operating Fund in 2013 in the Water Supply & Revolving Loan Fund in 2014 and 2013.
- OWDA debt payments were recorded as Other Financing Uses disbursements instead of Principal and Interest and Other Fiscal Charges disbursements in the General Fund in 2013.
- OWDA debt payments were recorded as Supplies and Materials disbursements instead of Principal and Interest and Other Fiscal Charges disbursements in the Water Operating Fund in 2013.
- An EMS contract receipt was recorded in the Fire/Liberty & Tiffin Fund instead of the EMS Fund.
- The fund balance for encumbrances in the General Fund was misclassified as Unassigned instead of Assigned in 2014 and 2013.
- The fund balance for the Debt Service Fund was misclassified as Assigned instead of Restricted in 2014 and 2013;
- A receipt for fire contract services was recorded in the General Fund instead of the Fire Contract Fund in 2013;
- A donation for a cemetery monument and a receipt for the sale of cemetery lots were recorded in the General Fund instead of the Cemetery Fund in 2014;
- Various disbursements were recorded as Other Financing Uses in the General Fund and Sewer Fund instead of the appropriate classification.

Not posting receipts and disbursements or classifying fund balances accurately resulted in the financial statements requiring adjustments and reclassifications. The Village has made all adjustments to its accounting system. The financial statements reflect all adjustments and reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend that management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
--

**FINDING NUMBER 2014-001 (Continued)**

**Material Weakness (Continued)**

**Posting Receipts, Disbursements and Classification of Fund Balances (Continued)**

We also recommend the Fiscal Officer refer to Ohio Administrative Code and/or the Ohio Village Handbook for guidance to determine the proper establishment of receipt and disbursement accounts and posting of receipts and disbursements. The Fiscal Officer should refer to Auditor of State Technical Bulletin 2011-004 for assistance in properly classifying fund balances.

**Officials' Response** – Officials did not provide a response to this finding.

**FINDING NUMBER 2014-002**

**Noncompliance**

**Ohio Revised Code Section 9.38** provides that public money must be deposited with the treasurer of the public office or with the designated depository on the business day following the day of receipt. Public money collected for other public offices must be deposited by the first business day following the date of receipt.

For example, a government employee, other than the fiscal officer collecting funds and issuing a receipt, must deposit the funds with the government's fiscal officer on the business day following the day of receipt. As an alternative to depositing the funds with the government's fiscal officer, the employee instead may deposit funds with the government's designated depository on the business day following the day of receipt.

If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than 3 business days after receiving it. If the public office is governed by a legislative authority (counties, municipalities, townships, and school districts), only the legislative authority may adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount cannot be safeguarded, the public official must then deposit the money on the first business day following the date of receipt.

The Village of West Union does have this extended cash depositing policy. However, during receipt testing it was determined that the receipts were not being deposited within this policy.

Failing to deposit monies within the required time period could cause receipts to be susceptible to loss or theft. We recommend the Village implement procedures to ensure deposits are made in accordance with its cash depositing policy.

**Officials' Response** – Officials did not provide a response to this finding.

**VILLAGE OF WEST UNION  
ADAMS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2012-001	Ohio Revised Code Section 5705.09(F)	No	Repeated as part of Finding 2014-001
2012-002	Ohio Revised Code Section 9.38	No	Repeated as Finding 2014-002
2012-003	GASB 54 Fund Balance Reporting	No	Repeated as part of Finding 2014-001

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# Dave Yost • Auditor of State

**VILLAGE OF WEST UNION**

**ADAMS 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  
DECEMBER 15, 2015**