



**NORTHWEST WATER DISTRICT  
WILLIAMS COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2023-2022**

**OHIO AUDITOR OF STATE  
KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

Northwest Water District  
Williams County  
17830 CR 5-75  
Montpelier, Ohio 43543

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Northwest Water District, Williams County, Ohio, (the District) for the years ended December 31, 2023 and 2022.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The District'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.

Based on the results of our procedures, we found the following accounting issue to report.

### Current Year Observations

We examined the bank reconciliation prepared as of December 31, 2023, and compared it to the balance reported in the District's financial report. The reconciled bank balance exceeded the reported balance by \$250,000. This is due to a payment in the amount of \$250,000 the District received from Pilot Flying J Travel Centers, LLC, for a settlement agreement towards the construction of a water tower, with the understanding that a portion, or possibly the full amount, may have to be returned to the company. The District elected to not record the receipt on their accounting records. The District made an adjustment to the accounting records to include this receipt.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 11, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**NORTHWEST WATER DISTRICT**

**WILLIAMS COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 10/1/2024**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)