



**CENTERBURG JOINT RECREATION DISTRICT
KNOX COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2014-2013



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Centerburg Joint Recreation District
Knox County
Centerburg, Ohio 43011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Centerburg Joint Recreation District, Knox County, (the District) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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.

Current Year Observation

We noted that General Fund disbursements of \$23,892 exceeded appropriations of \$11,500 by \$12,392 for the year ended December 31, 2014. Ohio Rev. Code Section 5705.41(B) limits disbursements of money to the amount appropriated.

Because appropriations authorize spending, disbursing more than appropriated could potentially result deficit spending as well as unauthorized disbursements.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

August 19, 2015

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CENTERBURG JOINT RECREATION DISTRICT

KNOX 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 1, 2015**