



Dave Yost • Auditor of State



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Georgetown Water District
Harrison County
77075 Zipko Road
Cadiz, Ohio 43907

To the Board of the Water District:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Georgetown Water District, Harrison County, Ohio (the Water District), for the years ended December 31, 2015 and 2014.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Water District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Water District's financial statements, transactions or balances for the years ended December 31, 2015 and 2014.

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

Current Year Observation

We noted that General Fund disbursements exceeded appropriations by \$5,461 for the year ended December 31, 2015. Ohio Rev. Code § 5705.41(B) requires that no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated. The failure to limit expenditures to the amount appropriated could result in overspending and negative cash balances. The Water District should monitor expenditures to ensure amounts do not exceed appropriations.

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

Dave Yost
Auditor of State
Columbus, Ohio

May 26, 2016

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GEORGETOWN WATER DISTRICT

HARRISON 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
JUNE 7, 2016**