



Dave Yost • Auditor of State



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West Geauga Community Joint Recreation District
Gauga County
P.O. Box 384
Chesterland, Ohio 44026

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the West Geauga Community Joint Recreation District, Gauga County, Ohio (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 significant compliance or accounting issues to report.

Current Year Observations

The General Fund's expenditures of \$69,754 exceeded appropriations of \$64,708 by \$5,046 for the year ended December 31, 2017. **Ohio Rev. Code Section 5705.41(B)** indicates no subdivision shall make any expenditure of monies unless it has been appropriated. Expenditures in excess of appropriations could lead to overspending and a negative cash fund balance. Management should review to ensure expenditures do not exceed appropriations.

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

Dave Yost
Auditor of State

July 10, 2018

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WEST GEAUGA COMMUNITY JOINT RECREATION DISTRICT

GEAUGA 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
JULY 26, 2018**