



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Jerry City  
Wood County  
P.O. Box 298  
450 Main Street  
Jerry City, Ohio 43437

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Jerry City, Wood County, Ohio (the Village) for the years ended December 31, 2018 and 2017.

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 Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The Village'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 issue to report.

## **Current Year Observations**

We noted that General Fund expenditures of \$37,288 plus year-end encumbrances of \$5,061 exceeded appropriations by \$68 for the year ended December 31, 2018. Ohio Rev. Code Section 5705.41(B) provides that no subdivision shall make any expenditure of money unless it has been lawfully appropriated. Spending more than authorized could result in deficit spending, negative balances or improper disbursements. The Village of Jerry City should not spend more than appropriated.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

May 13, 2019

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**VILLAGE OF JERRY CITY**

**WOOD 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  
MAY 23, 2019**