



Dave Yost • Auditor of State



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Village of Jerry City
Wood County
PO Box 298
Jerry City, Ohio 43437-0298

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, 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 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, 2014 and 2013.

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.

Current Year Observations

We noted that General Fund expenditures of \$62,043 exceeded appropriations by \$6,115 for the year ended December 31, 2014. Ohio Rev. Code Section 5705.41(B) indicates no subdivision shall make any expenditure of money unless it has been lawfully appropriated. Because appropriations authorize spending, expending more than appropriating potentially authorizes deficit spending. The Village of Jerry City should not spend more than appropriated.

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

Dave Yost
Auditor of State

May 22, 2015

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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
JUNE 9, 2015**