



Dave Yost • Auditor of State



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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, 2016 and 2015.

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, 2016 and 2015.

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

The Village incorrectly posted Homestead and Rollback receipts of \$1,106 and \$1,130 for 2016 and 2015, respectively, due to the Fire Operating Fund in the General Fund. **Ohio Rev. Code § 5705.10 (D)** requires all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose is to be paid into a special fund for such purpose. The Fiscal Officer moved these amounts to the Fire Operating Fund during our basic audit. Improperly posting revenues results in incorrect statements being presented. We recommend the Fiscal Officer post Homestead and Rollback monies correctly.

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

Dave Yost
Auditor of State

December 12, 2017

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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
DECEMBER 28, 2017