



Dave Yost • Auditor of State



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Brookside Park District
Belmont County
875 National Road
Bridgeport, Ohio 43912

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Brookside Park District, Belmont County, Ohio (the District), for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

Current Year Observations

We noted that General Fund expenditures of \$27,678 exceeded appropriations by \$27,678 for the year ended December 31, 2013, due to the District not adopting an annual appropriation resolution. Ohio Rev. Code Section 5705.41(B) limits expenditures to appropriations. Because appropriations authorize spending, spending more than approved appropriations potentially authorizes deficit spending. The District should not spend more than is appropriated.

Current Status of Matters we Reported in our Prior Engagement

In the prior audit, we reported noncompliance with Ohio Admin. Code Sections 117-2-02(A) and 117-2-02(D) that the District did not maintain a receipt ledger, appropriation ledger or cash journal. The District maintained a cash journal during the audit; however, no receipt ledger or appropriation ledger was maintained. Because the District does not maintain ledgers, budgetary information is not integrated into the accounting system.

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

Dave Yost
Auditor of State

Columbus, Ohio

March 19, 2014

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BROOKSIDE PARK DISTRICT

BELMONT 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
APRIL 1, 2014**