



Dave Yost • Auditor of State



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Bethesda Park District
Belmont County
112 Main Street
Bethesda, Ohio 43719

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bethesda Park District, Belmont County, Ohio (the Park District), for the years ended December 31, 2012 and 2011.

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 Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park District's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The Park 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

1. The Park District provided no information to indicate estimated receipt amounts were entered into the Park District's budgetary accounting system. Because the budgetary information was not entered into the accounting system, Park District officials were unable to effectively monitor budgetary activity relating to receipts throughout the year. The Fiscal Officer should post estimated receipts as passed by the County Budget Commission per The Certificate of Estimated Resources to allow for effective monitoring of receipts.

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

Dave Yost
Auditor of State

Columbus, Ohio

07/30/13

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BETHESDA 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
AUGUST 13, 2013**