



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

LaGrange Community Park Board
Lorain County
355 South Center Street
LaGrange, Ohio 44050

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the LaGrange Community Park Board (the Board) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. We tested the mathematical accuracy of the December 31, 2014 and December 31, 2013 bank reconciliations. We noted no errors.
2. We agreed the January 1, 2013 beginning fund balance recorded in the 2013 LaGrange Community Park Board Financial Statements to the December 31, 2012 balance in the prior year basic audit documentation. We found no exceptions. We also agreed the January 1, 2014 beginning fund balance recorded in the 2014 LaGrange Community Park Board Financial Statements to the December 31, 2013 balance in the 2013 LaGrange Community Park Board Financial Statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2014 and 2013 fund cash balances reported in the 2014 and 2013 LaGrange Community Park Board Financial Statements. The amounts agreed.
4. We confirmed the December 31, 2014 bank account balance with the Board's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2014 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Village of LaGrange to the Board during 2014 and 2013 with the Village. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the amounts paid from the LaGrange Township to the Board during 2014 and 2013 with the Township. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. From the prior basic audit documentation, we noted the following leases outstanding as of December 31, 2012. These amounts agreed to the Districts January 1, 2013 balance on the summary we used in step 3.

Issue	Principal outstanding as of December 31, 2012:
Vantrec Tractor Lease	\$15,539
PNC Toro Lease	\$35,643

2. We inquired of management, and scanned the 2014 and 2013 LaGrange Community Park Board Financial Statements for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. All debt noted agreed to the summary we used in step 3.
3. We obtained summaries of lease activity for 2014 and 2013 and agreed principal and interest payments from the related debt amortization schedules to the general fund payments reported in the 2014 and 2013 LaGrange Community Park Board Financial Statements. We also compared the date the debt service payments were due to the date the Board made the payments. We found no exceptions.

Non-Payroll Cash Disbursements

1. From the 2014 LaGrange Community Park Board Financial Statements, we re-footed checks recorded as disbursements in the General Fund for 2014. We found no exceptions.
2. We haphazardly selected ten disbursements from the 2014 LaGrange Community Park Board Financial Statements for the year ended December 31, 2014 and ten from the year ended 2013 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the 2014 and 2013 LaGrange Community Park Board Financial Statements and to the names and amounts on the supporting invoices. We found no exceptions.

- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts approved by the Board, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the LaGrange Community Park Budget for the General fund for the years ended December 31, 2014 and 2013. The amounts agreed.
2. We scanned the appropriation measures adopted for 2014 and 2013 to determine whether, for the General fund, the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28(B)(2), 5705.38 and 5705.40, to the amounts recorded in the LaGrange Community Park Budget for 2014 and 2013 for the General fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the LaGrange Community Park Budget report.
4. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the General fund for the years ended December 31, 2014 and 2013. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2014 and 2013 for the General fund, as recorded in the LaGrange Community Park Budget. General Fund expenditures for 2014 exceeded total appropriations by \$6,521, contrary to Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B). The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary, and if resources are available.
6. We scanned the LaGrange Community Park Board Financial Statements for the years ended December 31, 2014 and 2013 for negative cash fund balance. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. We noted no funds having negative cash fund balance.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Board's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the Board, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

April 27, 2015



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LAGRANGE COMMUNITY PARK AND RECREATION BOARD

LORAIN 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 12, 2015**