



Dave Yost • Auditor of State



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Bellaire Park District
Belmont County
62625 Hawthorn Hill Road
Jacobsburg, Ohio 43933

To the Board of Park Commissioners:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bellaire Park District, Belmont County, (the Park District) for the years ended December 31, 2015 and 2014.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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 Government's financial statements, transactions or balances for the years ended.

The Park District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. We noted General Fund appropriations totaling \$15,000 exceeded estimated resources of \$12,075 by \$2,925 for the year ended December 31, 2015. Ohio Rev. Code § 5705.39 limits appropriations to estimated resources. Because appropriations authorize spending, appropriating more than estimated resources potentially authorizes deficit spending. The Park District should reduce appropriations to the amount of estimated resources.
2. We examined the payroll remittances for the Park District's 2015 payroll. Local income tax was not remitted to the Village of Bellaire. Not remitting these amounts timely can result in late fees and penalties for the Park District. The Park District's Fiscal Officer should ensure these amounts are remitted timely.
3. The 2014 annual financial report was not filed with the Auditor of State until June 29, 2016. Ohio Rev. Code § 117.38 requires the annual financial report be filed within 60 days of year end. The Part District should file its annual financial reports with the Auditor of State utilizing the Hinkle System within 60 days of fiscal year end.

Current Status of Matters we Reported in our Prior Engagement

4. In addition to the appropriations exceeded estimated resources in item 1 above, our prior audit for the years ended December 31, 2012 and 2013 included an observation that as of the date of the prior report, both the employee and employer share of Medicare and Ohio Public Employees Retirement System (OPERS) contributions were not remitted to the appropriate agency. Except as noted in item 2, these late remittances and current remittances have been paid timely.

Bellaire Park District
Belmont County
Page 2

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

Dave Yost
Auditor of State
Columbus, Ohio

August 3, 2016



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BELLAIRE 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 16, 2016**