



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, Ohio (the Park District), for the years ended December 31, 2013 and 2012.

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 Park District's financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

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 that the Park District's appropriations of \$18,200 exceeded estimated resources of \$10,805 by approximately \$7,395 for the year ended December 31, 2013. 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 payroll costs for 2013. We found that, as of the date of this report, both the employee and employer share of Medicare and Ohio Public Employees Retirement System (OPERS) contributions were not remitted to the appropriate agencies. Ohio Rev. Code §145.47 requires each employer to report and pay amounts withheld from all employees for contributions to OPERS within thirty days of the end of the reporting period in which amounts were withheld. Further, 26 U.S.C. § 3102(a) requires that Medicare be deducted from the compensation of employees hired after April 1, 1986 and be remitted to the Internal Revenue Service. Not remitting these amounts timely can result in late fees and penalties for the Park District. The Park District's Fiscal Officer should ensure that these amounts are remitted 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 initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

August 18, 2014



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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  
SEPTEMBER 02, 2014**