



Dave Yost • Auditor of State

**BELMONT PARK DISTRICT
BELMONT COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Belmont Park District
Belmont County
45300 Roscoe Road.
St. Clairsville, Ohio 43950

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statement and related notes of the Belmont Park District, Belmont County, Ohio (the District), as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statement

Management is responsible for preparing and fairly presenting the financial statement in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on the financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statement is free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our adverse and qualified audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the District prepared the financial statement using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

Charges for services are reported at \$44,945 and \$56,582 for the years ended December 31, 2013 and 2012, respectively, which are 43 percent of receipts for the year ended December 31, 2013, and 56 percent of receipts for the year ended December 31, 2012. We were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as charges for services receipts. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter disclosed in the *Basis for Qualified Opinion on Regulatory Basis of Accounting* paragraph, the financial statement referred to above presents fairly, in all material respects, the cash balances of Belmont Park District, Belmont County, Ohio, as of December 31, 2013 and 2012, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2015, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

January 26, 2015

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**BELMONT PARK DISTRICT
BELMONT COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN BALANCES (CASH BASIS)
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	2013	2012
Cash Receipts		
Charges for Services	\$44,945	\$64,920
Intergovernmental	9,580	12,614
Donations from Belmont County Tourism Council	50,000	35,500
Miscellaneous	28	2,737
<i>Total Cash Receipts</i>	104,553	115,771
Cash Disbursements		
Current:		
Conservation/Recreation:		
Salaries	6,571	37,148
Supplies	4,592	3,306
Repairs	21,222	13,114
Utilities	40,187	40,100
Other	32,392	23,709
<i>Total Cash Disbursements</i>	104,964	117,377
<i>Excess of Receipts Over (Under) Disbursements</i>	(411)	(1,606)
<i>Cash Balances, January 1</i>	1,518	3,124
Cash Balances, December 31		
Unassigned	1,107	1,518
<i>Cash Balances, December 31</i>	\$1,107	\$1,518

The notes to the financial statements are an integral part of this statement.

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2013 AND 2012**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Belmont Park District, Belmont County (the District), as a body corporate and politic. The Probate Judge of Belmont County appoints a five-member Board of Commissioners to govern the District. The District was formed to develop the Belmont County Fairgrounds.

The District's management believes the financial statement presents all activities for which the District is financially accountable

B. Accounting Basis

The financial statement follows the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

The statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board of Commissioners must annually approve appropriation measures and subsequent amendments.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2013 and 2012 budgetary activity appears in Note 3.

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Cash Balance

Cash balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Cash balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend the resolution. Committed cash balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned cash balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. *Assigned* amounts represent intended uses established by District Commissioners or a District official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted cash balance classifications could be used.

E. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2013 AND 2012
(Continued)**

2. Deposits

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	2013	2012
Demand deposits	\$1,107	\$1,518

Deposits: Deposits are insured by the Federal Deposit Insurance Corporation.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$113,642	\$104,553	(\$9,089)

2013 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$90,000	\$104,964	(\$14,964)

2012 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$112,304	\$115,771	\$3,467

2012 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$115,427	\$117,337	(\$1,910)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority for 2013 and 2012.

4. Retirement System

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013 and 2012, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2013.

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2013 AND 2012
(Continued)**

5. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Belmont Park District
Belmont County
5009 Dresden Ct.
Zanesville, Ohio 43701

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of the Belmont Park District, Belmont County, Ohio (the District), as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statement and have issued our report thereon dated January 26, 2015 wherein we noted the District followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit. We also qualified our opinion due to the lack of sufficient appropriate audit evidence supporting the amounts recorded as charge for services receipts.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiencies in internal control over financial reporting that we consider material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2013-004 and 2013-005 described in the accompanying Schedule of Findings to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statement is free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2013-001 through 2013-003.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

January 26, 2015

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2013-001

Finding for Recovery – Public Money Illegally Expended

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion No. 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005, Expenditure of Public Funds/Proper Public Purpose, states that the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

The former District Fiscal Officer resigned effective March 31, 2013 and Board Member William Kasko was appointed by the Board to take over these duties at the April 11, 2013 Board meeting. During the period of his appointment until his death on February 1, 2014, 85 District checks totaling \$33,798 were issued for which there was no documentation supporting the payments were authorized and/or for a proper public purpose related to the District. These checks were issued and endorsed as follows:

- 16 checks totaling \$5,074 were made payable to William Kasko, Bill Kasko or cash and were endorsed by William or Bill Kasko. The Fiscal Officer prepared checks from vouchers, when included, that contained the name of vendors used by the District, but the payee on the cancelled checks were to William or Bill Kasko or cash and were endorsed by William Kasko or Bill Kasko.
- 12 checks totaling \$4,444 were made payable to William Kasko, Bill Kasko or cash and were endorsed by William or Bill Kasko with a secondary endorsement by Michael Masciarelli. The Fiscal Officer prepared checks from vouchers, when included, that contained the name of vendors used by the District, but the payees on the cancelled checks were to either William or Bill Kasko or cash and were endorsed by William or Bill Kasko with secondary endorsement by Michael Masciarelli.
- 55 checks totaling \$24,025 were made payable to Michael Masciarelli and were endorsed by Michael Masciarelli with no voucher package or invoice provided to support any services provided by Michael Masciarelli.
- 1 check for \$200 payable to and endorsed by Karen Zonker. The voucher indicated for typing reports, but no invoice was provided to support the payment was authorized and/or for a proper purpose related to the Park District.
- 1 check for \$55 payable to and endorsed by Toni Masciarelli. No voucher or invoice provided to support the payment was authorized and/or for a proper public purpose related to the District.

The Auditor of State identified a deposit by William Kasko of what may have been personal funds, in the amount of \$8,453; however, because the Auditor of State was unable to conclude whether the deposit represented an actual repayment of the improper payments or whether it represented a deposit of previously unrecorded and undeposited District monies, the Auditor of State did not reduce the amount of the finding.

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2013-001 (Continued)

Finding for Recovery – Public Money Illegally Expended (Continued)

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, findings for recovery for public monies illegally expended are hereby issued against:

- Michael Masciarelli , in the amount of \$28,469;
- Karen Zonker, in the amount of \$200; as of January 26, 2015, this amount is \$0, due to receiving a cashier's check number 237924, dated January 15, 2015, in the amount of \$200;
- Toni Masciarelli, in the amount of \$55; and
- The Estate of William Kasko (Case No. 14-ES-0062), in the amount of \$5,074, all in the favor of the District's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code § 9.39; State, ex. Rel. *Village of Linndale v. Masten*, 18 Ohio St. 3d 228 (1985). Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

Former Fiscal Officer and Board Member William Kasko signed the checks resulting in the improper payments. The Estate of William Kasko will be jointly and severally liable in the total amount of \$28,524, and in favor of the District's General Fund to the extent that recovery is not obtained from Michael Masciarelli, in the amount of \$28,469, and Toni Masciarelli, in the amount of \$55.

FINDING NUMBER 2013-002

Finding for Recovery – Cash Collections Unaccounted For

A review of duplicate receipt books from April 1, 2013 through January 31, 2014 found the following receipts which were not deposited into a District bank account:

- 4 receipts totaling \$1,558 signed by William Kasko. Pay-in receipt numbers 180234, 180235, 180236 and 180238 written by William Kasko totaled \$2,760, of which \$1,560 was cash. The bank deposit to support these pay-in receipts only totaled \$1,957 of which \$803 of cash was not deposited. In addition, cash from receipt numbers 180247, 180248, and 180271 totaling \$755 was recorded in the Fiscal Officer's duplicate receipt book but was not deposited with the bank.
- 1 receipt for \$960 signed by Board Member Jerry Campbell. The Board member accepted a cash deposit of \$960 for hall rental and the cash deposit was posted in the office duplicate receipt book as receipt #446905. This deposit was given to William Kasko but the cash received was not recorded in the Fiscal Officer's duplicate receipt book nor deposited with the bank.

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2013-002 (Continued)

Finding for Recovery – Cash Collections Unaccounted For (Continued)

- 4 receipts totaling \$2,160, in which two of the receipts were cash deposits of \$300 each and two receipts were combination of cash and checks, with the cash amount totaling \$445 were signed by Melissa Campbell. The Board member's wife accepted cash/check deposits totaling \$2,160 for rentals and the cash deposit was posted in the office duplicate receipt book as receipt numbers 446912, 446914, 446915 and 446918. These cash/check amounts were given to William Kasko but the cash amount of \$1,045 was not recorded in the Fiscal Officer's duplicate receipt book nor deposited with the bank. The check amounts of \$1,115 were recorded in the Fiscal Officer's duplicate receipt book and deposited.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a finding for recovery is hereby issued against the Estate of William Kasko (Case No. 14-ES-0062), for public money collected but unaccounted for totaling \$3,563, and in favor of the District's General Fund.

FINDING NUMBER 2013-003

Noncompliance

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure unless it has been appropriated.

At December 31, 2013, the District had expenditures that exceeded appropriations by \$14,964. At December 31, 2012, the District had expenditures that exceeded appropriations by \$1,950.

The Fiscal Officer should compare expenditures to available appropriations before expenditures are certified. The Fiscal Officer should deny payment requests exceeding appropriations.

FINDING NUMBER 2013-004

Material Weakness

When designing the public office's system of internal control and the specific control activities, management should ensure that all transactions (receipts and disbursements) are properly authorized and recorded in accordance with management's policies as well as ensure the collection and compilation of the data needed for the accurate preparation of financial statements.

During testing we found numerous disbursements that were not recorded properly or for proper public purpose. We also noted several receipts that were not properly deposited into the District's bank account.

We recommend that management put in place controls to assist with monitoring the receipts and disbursements of the District to help ensure all transactions are recorded properly and for proper public purpose.

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2013 AND 2012
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2013-005

Material Weakness

All local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

The District did not have control procedures in place to ensure the accuracy of the District's hall rental receipt postings that would ensure completeness over the hall rental receipts during the audit period. This resulted in an opinion modification for charges for services receipts. It also allowed receipts which were collected to not be deposited into the District's bank account and not be detected by management.

We recommend the District put in place controls that would help ensure all receipts are accurately posted to the ledgers and timely deposited to bank account.

Officials' Response:

**BELMONT PARK DISTRICT
BELMONT COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2013 AND 2012**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-001	Finding for Recovery due to alcohol purchase.	Yes	
2011-002	Ohio Rev. Code § 5705.41(B) - Expenditures exceeding appropriations.	No	Not corrected, reissued as finding number 2013-003
2011-003	Significant deficiency for failure to document receipts for Jamboree pre-parking.	Yes	

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BELMONT 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
FEBRUARY 10, 2015**