



**Auditor of State
Betty Montgomery**

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Darke County Park District
Darke County
4267 State Route 502
Greenville, Ohio 45331

To the Board of Trustees:

We have audited the accompanying financial statements of Darke County Park District, Darke County, Ohio, (the Park District), as of and for the years ended December 31, 2003 and 2002. These financial statements are the responsibility of the Park District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described Note 1, the Park District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Darke County Park District, as of December 31, 2003 and 2002, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2004, on our consideration of the Park District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Darke County Park District
Darke County
Independent Accountants' Report
Page 2

This report is intended solely for the information and use of the management, Board of Trustees, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, 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 "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 13, 2004

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Type</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
General Property Tax - Real Estate	\$272,658				\$272,658
Tangible Personal Property Tax	43,265				43,265
Intergovernmental	65,190			\$13,568	78,758
Investment Income	4,068				4,068
Gifts and Donations	1,607	\$11,259			12,866
Sales	7,924				7,924
Other Receipts	11,555	136			11,691
	<u>406,267</u>	<u>11,395</u>		<u>13,568</u>	<u>431,230</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
Salaries - Employees	165,924				165,924
Supplies	21,243	16,331			37,574
Utilities	13,406				13,406
Equipment	11,480				11,480
Grants	30,000				30,000
Contracts - Services	10,682				10,682
Printing and Postage	4,539				4,539
Repairs				793	793
Public Employees Retirement	25,814				25,814
Workers' Compensation	1,389				1,389
Insurance	24,268				24,268
Capital Outlay	19,829				19,829
Debt:					
Payment of Principal			\$105,000		105,000
Payment of Interest			9,213		9,213
Other	13,926	1,105		3,032	18,063
	<u>342,500</u>	<u>17,436</u>	<u>114,213</u>	<u>3,825</u>	<u>477,974</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>63,767</u>	<u>(6,041)</u>	<u>(114,213)</u>	<u>9,743</u>	<u>(46,744)</u>
Other Financing Receipts/(Disbursements):					
Transfers-In		1,241	114,213	13,373	128,827
Advances-In	19,829				19,829
Transfers-Out	(128,827)				(128,827)
Advances-Out				(19,829)	(19,829)
Other Sources	181				181
	<u>(108,817)</u>	<u>1,241</u>	<u>114,213</u>	<u>(6,456)</u>	<u>181</u>
Total Other Financing Receipts/(Disbursements)					
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(45,050)	(4,800)		3,287	(46,563)
Fund Cash Balances, January 1	<u>92,651</u>	<u>35,717</u>		<u>39,815</u>	<u>168,183</u>
Fund Cash Balances, December 31	<u>\$47,601</u>	<u>\$30,917</u>	<u>\$0</u>	<u>\$43,102</u>	<u>\$121,620</u>

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

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Type</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
General Property Tax - Real Estate	\$270,063				\$270,063
Tangible Personal Property Tax	45,083	\$ 31,198			76,281
Intergovernmental	68,689				68,689
Investment Income	6,062				6,062
Gifts and Donations		87,275			87,275
Sales	5,556				5,556
Other Receipts	14,517				14,517
Total Cash Receipts	409,970	118,473			528,443
Cash Disbursements:					
Current:					
Salaries - Employees	155,770				155,770
Supplies	25,098	8,215		\$250	33,563
Utilities	13,658				13,658
Equipment	1,069				1,069
Grants	49,388				49,388
Contracts - Services	12,881				12,881
Printing and Postage	5,378				5,378
Public Employees Retirement	21,279				21,279
Workers' Compensation	591				591
Insurance	23,467				23,467
Capital Outlay		82,000			82,000
Debt:					
Principal Payment			\$100,000		100,000
Payment of Interest			14,825		14,825
Other	16,457	31,248			47,705
Total Cash Disbursements	325,036	121,463	114,825	250	561,574
Total Receipts Over/(Under) Disbursements	84,934	(2,990)	(114,825)	(250)	(33,131)
Other Financing Receipts/(Disbursements):					
Transfers-In		1,453	114,825	7,300	123,578
Advances-In	20,000			20,000	40,000
Transfers-Out	(123,578)				(123,578)
Advances-Out	(20,000)			(20,000)	(40,000)
Other Sources	557				557
Total Other Financing Receipts/(Disbursements)	(123,021)	1,453	114,825	7,300	557
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(38,087)	(1,537)		7,050	(32,574)
Fund Cash Balances, January 1	130,738	37,254		32,765	200,757
Fund Cash Balances, December 31	\$92,651	\$35,717	\$0	\$39,815	\$168,183
Reserves for Encumbrances, December 31	\$3,007	\$0	\$0	\$0	\$0

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

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Darke County Park District, Darke County, (the Park District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Park District is directed by a three-member Board of Commissioners appointed by the probate judge of Darke County. The Park District acquires lands for conversion into forest reserves and for the conservation of natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of same as the Board deems conducive to the general welfare.

The Park District's management believes these financial statements present all activities for which the Park District is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

As permitted by the Ohio Revised Code, the Park District's cash is held and invested by the Darke County Treasurer, who acts as a custodian for Park District monies. The Park District's assets are held in the County's cash and investment pool, and are valued at the Treasurer's reported carrying amount.

D. Fund Accounting

The Park District uses fund accounting to segregate cash and investments that are restricted as to use. The Park District classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Park District had the following significant Special Revenue Funds:

Special Projects Fund – This fund receives donations for specific projects which the Park District has undertaken.

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Softball Complex Development Fund – This fund receives monies for the development of a softball field complex for the Greenville Girls Softball Association.

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness:

Bond Retirement Nature Center Fund – This fund received transfers of funds from the General Fund to pay debt obligations.

4. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Park District had the following significant Capital Project Fund:

Replacement Fund - This fund received transfer of funds from the General Fund and interest as a set aside fund for future improvements or replacements of capital outlay.

E. 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 object level of control, and appropriations may not exceed estimated resources. Appropriation authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the Park District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Park District did not encumber all commitments required by Ohio law during 2003 and 2002.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. Unpaid leave is not reflected as a liability under the cash basis of accounting used by the Park District.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$419,249	\$426,277	\$7,028
Special Revenue	12,635	12,636	1
Debt Service	114,213	114,213	0
Capital Projects	20,202	26,941	6,739
Total	<u>\$566,299</u>	<u>\$580,067</u>	<u>\$13,768</u>

2003 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$598,536	\$471,327	\$127,209
Special Revenue	84,068	17,436	66,632
Debt Service	114,213	114,213	0
Capital Projects	99,832	23,654	76,178
Total	<u>\$896,649</u>	<u>\$626,630</u>	<u>\$270,019</u>

2002 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$447,480	\$430,527	(\$16,953)
Special Revenue	38,013	119,926	81,913
Debt Service	114,825	114,825	0
Capital Projects	7,091	27,300	20,209
Total	<u>\$607,409</u>	<u>\$692,578</u>	<u>\$85,169</u>

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$707,220	\$471,621	\$235,599
Special Revenue	185,632	121,463	64,169
Debt Service	114,825	114,825	0
Capital Projects	72,622	20,250	52,372
Total	\$1,080,299	\$728,159	\$352,140

Contrary to Ohio Rev. Code Section 5705.41(D), there were instances during 2003 and 2002 that the Park District did not certify funds were available prior to incurring the obligation.

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Park Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Park District.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Park District.

5. DEBT

Debt outstanding at December 31, 2003:

	Principal	Interest Rate
General Obligation Bonds	\$115,000	5.2% to 5.5%

The Park District issued a General Obligation Park Improvement Bond on March 1, 1997, in the amount of \$650,000 at 5.2% to 5.5% for a term of seven years to improve the parks and to acquire additional park land. Interest and principal payments are due semi-annually to the Second National Bank of Greenville. The Bonds are collateralized by the taxing authority of the Park District.

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

5. DEBT (Continued)

Amortization of the above debt, including interest, is scheduled as follows:

	<u>General Obligation Bonds</u>
Year ending December 31:	
2004	<u>118,163</u>
Total	<u><u>\$118,163</u></u>

6. RETIREMENT SYSTEM

The Park District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, members of PERS contributed 8.5% of their gross salaries. The Park District contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Park District has paid all contributions required through December 31, 2003.

7. RISK MANAGEMENT

Commercial Insurance

The Park District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Vehicles

The Park District also provides health insurance coverage to full-time employees through a private carrier.

8. SUBSEQUENT EVENTS

A. Bond Retirement

The Park District's \$650,000 General Obligation Park Improvement Bond issued on March 1, 1997, was extinguished on April 1, 2004, by a final payment of \$118,163, including interest, to Second National Bank.

B. Equipment Lease Purchase Agreement

On March 12, 2004, the Park District entered into an equipment lease purchase agreement with Second National Bank. The agreement is for a John Deere 4310 Compact Tractor and related equipment attachments with a principal amount of \$18,720 at 4.5% interest rate. The first rental payment was on April 1, 2004, in amount of \$349.88 for sixty months with the final monthly payment due on April 1, 2009.

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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Darke County Park District
Darke County
4267 State Route 502
Greenville, Ohio 45331

To the Board of Trustees:

We have audited the accompanying financial statements of the Darke County Park District, Darke County, (the Park District), as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 13, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Park District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2003-001. We also noted other immaterial instances of noncompliance that we have reported to management of the Park District in a separate letter dated July 13, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Park District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Park District in a separate letter dated July 13, 2004.

Darke County Park District
Darke County
Independent Accountants' Report on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the management and the Board of Trustees, 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 "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

July 13, 2004

**DARKE COUNTY PARK DISTRICT
DARKE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2003-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" certificate** – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Park District can authorize the drawing of a warrant for the payment of the amount due. The Park District has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$1,000 (\$3,000, effective April 7, 2003) may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Park District.

2. **Blanket certificate** – Fiscal officers may prepare "blanket" certificates not exceeding \$5,000 (an amount established by resolution or ordinance adopted by the legislative authority, effective September 26, 2003) against any specific line item account over a period not exceeding three months (three month limitation was eliminated effective September 26, 2003) or running beyond the current year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket certificate** – The Park District may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any one line item appropriation.

The Park District did not properly certify the availability of funds prior to purchase commitment for 17.65% of the expenditures tested and there was no evidence that the Park District followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending and negative cash fund balances.

FINDING NUMBER 2003-001
(Continued)

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Park District's funds exceeding budgetary spending limitations, we recommend that the Park District's Fiscal Officer certify that the funds are or will be available prior to the obligation by the Park District. When prior certification is not possible, "then and now" certification should be used.

We recommend the Park District certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the Park District incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.



**Auditor of State
Betty Montgomery**

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DARKE COUNTY PARK DISTRICT

DARKE 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 17, 2004**