

***ROSS COUNTY PARK DISTRICT
ROSS COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Board of Commissioners
Ross County Park District
15 North Paint Street
Chillicothe, Ohio 45601

We have reviewed the *Report on Independent Accountants* of the Ross County Park District, Ross County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2008 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report on Independent Accountants* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report on Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ross County Park District is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

September 20, 2010

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**ROSS COUNTY PARK DISTRICT
ROSS COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2009 and 2008**

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Ross County Park District
Ross County
15 North Paint Street
Chillicothe, Ohio 45601

To the Board of Commissioners:

We have audited the accompanying financial statements of the Ross County Park District, Ross County (the District), as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2009 and 2008. Instead of the combined funds the accompanying financial statements present for 2009 and 2008, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2009 and 2008. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since the District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, 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 the District, as of December 31, 2009 and 2008, and its cash receipts and disbursements and changes in fund cash balances for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the years ended December 31, 2009 and 2008. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2010, 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. While we do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal controls over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Charles E. Harris & Associates, Inc.
May 5, 2010

ROSS COUNTY PARK DISTRICT
ROSS COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Governmental Fund Types		
	General	Special Revenue	Totals- Memorandum Only
Cash Receipts:			
Intergovernmental Revenue	\$ 103,000	\$ -	\$ 103,000
Other Receipts	16,836	-	16,836
Total Cash Receipts	119,836	-	119,836
Cash Disbursements:			
Current:			
Salaries	61,640	-	61,640
Employee Fringes	19,628	-	19,628
Supplies	242	-	242
Contracts - Services	17,017	-	17,017
Utilities	2,148	-	2,148
Other Expenses	10,914	-	10,914
Capital Outlay	18,381	22,677	41,058
Total Cash Disbursements	129,970	22,677	152,647
Cash Receipts Over (Under) Cash Disbursements	(10,134)	(22,677)	(32,811)
Cash Balance, January 1	(9,817)	70,209	60,392
Cash Balance, December 31	\$ (19,951)	\$ 47,532	\$ 27,581
Reserves for Encumbrances, December 31	\$ 7,464	\$ -	\$ 7,464

See accompanying notes to the financial statements.

ROSS COUNTY PARK DISTRICT
ROSS COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2008

	Governmental Fund Types		
	General	Special Revenue	Totals- Memorandum Only
Cash Receipts:			
Intergovernmental Revenue	\$ 149,000	\$ 157,866	\$ 306,866
Other Receipts	6,502	-	6,502
Total Cash Receipts	155,502	157,866	313,368
Cash Disbursements:			
Current:			
Salaries	57,950	-	57,950
Employee Fringes	15,594	-	15,594
Supplies	296	-	296
Equipment	5,291	-	5,291
Contracts - Repairs	10,634	-	10,634
Contracts - Services	16,457	-	16,457
Grants	6,000	-	6,000
Utilities	1,583	-	1,583
Other Expenses	11,851	-	11,851
Capital Outlay	8,641	215,189	223,830
Total Cash Disbursements	134,297	215,189	349,486
Cash Receipts Over (Under) Cash Disbursements	21,205	(57,323)	(36,118)
Other Financing Sources/(Uses):			
Transfers In	-	5,573	5,573
Transfers Out	(5,573)	-	(5,573)
Total Other Financing Sources/(Uses)	(5,573)	5,573	-
Excess of Receipts and Other Sources Over/(Under) Disbursements and Other Uses			
	15,632	(51,750)	(36,118)
Cash Balance, January 1	(25,449)	121,959	96,510
Cash Balance, December 31	\$ (9,817)	\$ 70,209	\$ 60,392
Reserves for Encumbrances, December 31	\$ 639	\$ 7,328	\$ 7,967

See accompanying notes to the financial statements.

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 Ross County Park District, Ross County, Ohio, (the District) as a body corporate and politic. The probate judge of Ross County appoints a three-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board of Commissioners may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

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

B. Accounting Basis

These financial statements follow the basis of accounting 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).

These statements include adequate disclosures of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

As the Ohio Revised Code permits, the Ross County Treasurer holds the District's cash as the District's custodian. The County holds the District's assets in its cash and investment pool, valued at the Treasurer's reported carrying amount.

D. Fund Accounting

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

1 General Fund

The General Fund accounts for all financial resources, except those required to be accounted for in another fund.

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds

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

Buzzards Roost Expansion Fund – This fund received grant monies from Ohio Department of Natural Resources for park expansion and enhancements.

Adena Recreational Trail Fund - This fund received grant monies from Ohio Department of Natural Resources for trail creation.

E. Budgetary Process

The Ohio Revised Code requires the Board of Commissioners to budget each fund.

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. 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.

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2009 and 2008 budgetary activity appears in Note 2.

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and December 31, 2008 follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$122,640	\$119,836	(\$2,804)
Special Revenue	-	-	-
Total	<u>\$122,640</u>	<u>\$119,836</u>	<u>(\$2,804)</u>

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$138,161	\$137,434	\$ 727
Special Revenue	30,004	22,677	7,327
Total	<u>\$168,165</u>	<u>\$160,111</u>	<u>\$ 8,054</u>

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$143,000	\$155,502	\$12,502
Special Revenue	81,050	163,439	82,389
Total	<u>\$224,050</u>	<u>\$318,941</u>	<u>\$94,891</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$143,855	\$140,509	\$3,346
Special Revenue	155,477	222,517	(67,040)
Total	<u>\$299,332</u>	<u>\$363,026</u>	<u>\$(63,694)</u>

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

2 BUDGETARY ACTIVITY (Continued)

The District was in violation of Ohio Revised Code 5705.28(B)(2)(c) which limits expenditures to amounts appropriated and which limits appropriations to estimated resources.

3. RETIREMENT SYSTEMS

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

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10.0 percent of their wages. The District contributed an amount equal to 14.00 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

4. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

5. NEGATIVE FUND BALANCE

The District ended 2009 with a General Fund balance of (\$19,951) and 2008 with a General Fund balance of (\$9,817). This trend was reversed in 2010 and the District's General Fund had a positive cash balance of \$17,027 at May 31, 2010.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

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

Ross County Park District
Ross County
15 North Paint Street
Chillicothe, Ohio 45601

To the Board of Commissioners:

We have audited the financial statements of the Ross County Park District (the District) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated May 5, 2010, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2009-RCPD-01 and 02 as 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 statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could directly and materially affect 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 instances of noncompliance that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-RCPD-02, 03, 04 and 05.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the District's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the audit committee, management and the Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris and Associates, Inc.

May 5, 2010

ROSS COUNTY PARK DISTRICT
ROSS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number: 2009-RCPD-01

Material Weakness

Prior Audit Adjustments Not Posted

Sound financial reporting is the responsibility of the Administrator and the Board of Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

Audit adjustments as a result of the District's prior audit were not posted to its funds; consequently the District's beginning fund balances as of January 1, 2008 were overstated in its General Fund by \$27,532, and understated in its special revenue funds by the same amount. Entries were proposed to correct the beginning fund balances and were agreed to by management and posted to the financial statements and accounting records.

Management and the Board of Commissioners should be cognizant that audit adjustments must be posted to the District's funds, and should ensure that the effects of any audit adjustments get posted to the respective funds.

Management Response

Management indicated that the adjustment was made in 2010.

Finding Number: 2009-RCPD-02

Non-Compliance Citation and Material Weakness

On-Behalf-of-Payment Not Recorded

Ohio Administrative Code Section 117-2-02(A) requires all public offices to 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 required by the Ohio Administrative Code section 117-2-03.

Contrary to this requirement, in 2008 the District failed to record an on-behalf-of-payment in the amount of \$76,816 from the Ohio Department of Transportation to a contractor for resurfacing a road and parking lot in the Buzzards Roost Nature Preserve. Accordingly, both receipts and expenditures were understated in the amount of \$76,816. The financial statements have been adjusted to reflect the grant proceeds and the corresponding capital outlay resulting from this transaction.

We recommend that the county auditor be notified of future on-behalf-of-payments so that they may be recorded in the accounting records.

Management Response

Management agrees and will comply in the future.

ROSS COUNTY PARK DISTRICT
ROSS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number: 2009-RCPD-03

Non-Compliance Citation

Negative Fund Balances

Ohio Rev. Code 5705.10(H) states that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

As of December 31, 2009 and 2008, the District had negative General fund balances of (\$19,951) and (\$9,817), respectively. The prior period audit adjustment referred to in Finding 2009-01 contributed to this condition.

We recommend management closely monitor fund balances to ensure there are no negative fund balances.

Management Response

Management concurs with this finding.

Finding Number: 2009-RCPD-04

Non-Compliance Citation

Expenditures Exceeded Appropriations

Ohio Revised Code Section 5705.28(B)(2)(c), which states to follow ORC section 5705.41 (B) states that no subdivision shall make any expenditure of money unless it has been appropriated as provided in such chapter. Furthermore, Ohio Administrative Code 117-2-02 states that all local public offices should integrate the budgetary accounts, at the legal level of control which is the object level for all funds. The following fund had total expenditures plus encumbrances expended money in excess of appropriations at the fund level:

2008			
<u>Fund</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Variance</u>
Special-Buzzards Roost	\$61,050	\$137,866	\$(76,816)

Since these funds were over appropriated at the fund level, the legal level of control violations were not disclosed.

The above noted compliance was the result of an on-behalf-of-payment from the Ohio Department of Transportation in the amount of \$76,816 and the related capital outlay in the like amount.

ROSS COUNTY PARK DISTRICT
ROSS COUNTY
SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number: 2009-RCPD-04 - (Continued)

We recommend appropriations be amended as needed to include on-behalf-of payments.

Management Response

Management agrees and will comply in the future.

Finding Number: 2009-RCPD-05

Non-Compliance Citation

Appropriations Exceeded Estimated Resources

Ohio Revised Code Section 5705.28(B)(2)(c), which states to follow 5705.39 of the ORC prohibits a park district from appropriating funds in excess of estimated revenue. Contrary to this requirement, the following funds had total appropriations in excess of estimated resources plus carryover balances:

<u>2009</u>			
<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General	\$112,823	\$138,161	\$(25,338)

<u>2008</u>			
<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General	\$117,551	\$143,855	\$(26,304)

This noncompliance was the result of a fund balance adjustment required by the prior audit which reduced the fund balance by \$27,532.

Management Response

Management agrees and will comply in the future.

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Years Ended December 31, 2009 and 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2007-001	Prior audit adjustments not posted	No	Repeated as Finding 2009-RCPD-01
2007-002	ORC 5705.41(D)(1): expenditures not certified	Yes	
2007-003	ORC 5705.10(H): negative fund balances	No	Repeated as Finding 2009-RCPD-03
2007-004	ORC 5705.28(B)(2)(c): appropriations exceeded estimated resources	No	Repeated as Finding 2009-RCPD-05

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Mary Taylor, CPA
Auditor of State

ROSS COUNTY PARK DISTRICT

ROSS 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 30, 2010**