



Dave Yost • Auditor of State

CLARK COUNTY PARK DISTRICT
CLARK COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Clark County Park District
Clark County
930 Tecumseh Road
Springfield, OH 45506

To the Board of Park Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Clark County Park District, Clark County, (the District) as of and for the years ended December 31, 2012 and 2011.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements 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 statements are 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 audit opinion.

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

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, 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 statements 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 statements referred to above do 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, 2012 and 2011, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

Basis for Qualified Opinion

Charges for Services and Donation revenues are reported at \$17,099 and \$6,785, respectively, for the year ended December 31, 2011, which is 18.5 and 7.3 percent, respectively, of General Fund receipts for the year ended December 31, 2011. We were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as donation revenues and charges for services receipts. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statements referred to above present fairly, in all material respects, the cash balance of Clark County Park District, Clark County as of December 31, 2012 and 2011, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1. We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Emphasis of Matter

As discussed in Note 6 to the financial statements, during 2011 the Clark County Park District adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2013, 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.



Dave Yost
Auditor of State

April 16, 2013

**CLARK COUNTY PARK DISTRICT
CLARK COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGE IN FUND BALANCE (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General
Cash Receipts:	
Property Taxes	\$1,103,637
Charges for Services	3,780
Fines, Licenses and Permits	275
Intergovernmental	182,286
Local Government	48,755
Land Rent	6,366
Miscellaneous	6,294
Memorials	1,000
Total Cash Receipts	1,352,393
 Cash Disbursements:	
Current:	
Conservation/Recreation:	
Personnel Expenses	174,692
Maintenance	37,705
Office	7,940
Promotions/Programs	9,628
Property Tax	1,300
Utilities	12,696
Grants to National Trails Parks and Recreation	926,174
Insurance	3,298
HHA/FMRLA Committee Expenses	2,322
Miscellaneous	1,111
Capital Outlay	100,111
Total Cash Disbursements	1,276,977
 Net Change in Fund Cash Balance	 75,416
 Fund Cash Balance, January 1	 113,811
 Fund Cash Balance, December 31:	
Assigned	26,319
Unassigned	162,908
Fund Cash Balance, December 31	\$189,227

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

**CLARK COUNTY PARK DISTRICT
CLARK COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGE IN FUND BALANCE (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011**

	General
Cash Receipts:	
Charges for Services	\$17,099
Fines, Licenses and Permits	170
Intergovernmental	40
Local Government Funds	68,592
Donations	6,785
Total Cash Receipts	92,686
Cash Disbursements:	
Current:	
Conservation/Recreation:	
Personnel	92,171
Utilities	13,380
Maintenance	4,065
Taxes	1,278
Other	3,056
Promotions/Programs	30,812
Insurance	3,293
Office Supplies	9,270
Total Cash Disbursements	157,325
Net Change in Fund Cash Balance	(64,639)
Fund Cash Balance, January 1	178,450
Fund Cash Balance, December 31:	
Assigned	16,249
Unassigned	97,562
Fund Cash Balance, December 31	\$113,811

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

**CLARK COUNTY PARK DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

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 Clark County Park District, Clark County, (the District) as a body corporate and politic. The probate judge of Clark 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 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 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).

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

C. Deposit and Investments

As the Ohio Revised Code permits, the Clark County Treasurer holds the District's deposits as the District's custodian. The County holds the District's assets in its 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 only utilizes a General Fund.

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 fund, function or object level of control and appropriations may not exceed estimated resources. The District 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.

CLARK COUNTY PARK DISTRICT
CLARK COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2012 and 2011 budgetary activity appears in Note 2.

F. Fund Balance

Fund 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. Non-spendable

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

2. Restricted

Fund 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

Commissioners can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend the resolution. Committed fund 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 fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Commissioners or a District official delegated that authority by resolution, or by State Statute.

**CLARK COUNTY PARK DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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 fund balance classifications could be used.

G. 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.

H. 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 2012 and 2011 follows:

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,289,500	\$1,352,393	\$62,893

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,364,860	\$1,303,296	\$61,564

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$242,647	\$92,686	(\$149,961)

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$236,046	\$173,574	\$62,472

Contrary to Ohio Revised Code Section 5705.40, the Board of Park Commissioners did not approve all budgetary amendments during 2011 and 2012.

**CLARK COUNTY PARK DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
(Continued)**

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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 District.

4. RETIREMENT SYSTEMS

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 2012 and 2011, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2012.

5. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

6. CHANGE IN ACCOUNTING PRINCIPLE

For 2011, the District implemented Governmental Accounting Standard Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statement No. 54 had no effect on fund balance of the general fund.



Dave Yost • Auditor of State

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

Clark County Park District
Clark County
930 Tecumseh Road
Springfield, Ohio 45506

To the Board of Park 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 statements of the Clark County Park District, Clark County, (the District) as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated April 16, 2013, wherein we noted the District followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1. We also noted the District adopted provisions of Government Accounting Standards Board Statement No. 54. We also qualified our opinion due to the lack of sufficient appropriate audit evidence supporting the amounts recorded as donation revenues and charges 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 opinion 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 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 a 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. We consider findings 2012-01 and 2012-02 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 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 2012-02 and 2012-03.

Entity's Response to Findings

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.

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

April 16, 2013

**CLARK COUNTY PARK DISTRICT
CLARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2012 AND 2011**

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

FINDING NUMBER 2012-01

Material Weakness

Donations and Charges for Services Revenue

The District received donations, charges for services, and other miscellaneous revenue from the public in order to support the daily operations of the Park and maintain levels of activity. Upon receipt of the monies, the District deposited the funds with the County Auditor/County Treasurer's office. However, there were no receipts given at the time of donation or receipt of funds from other charges. These also were not acknowledged in the minutes; therefore no documentation could be audited to determine all funds were properly deposited and/or restricted, if applicable.

The District recorded a total of \$6,785 in Donation Revenue and \$17,099 in Charges for Services Revenue during 2011, which were material revenue sources for the District. In 2012, the amounts were insignificant. Without adequate supporting documentation, the Auditor of State was unable to gain assurance on the revenue amounts reported and therefore issued a qualified opinion for 2011 amounts.

The District should implement policies and procedures that will require a receipt be written to anyone who provides funds for donations, charges for services and/or other miscellaneous revenue to the District. The original receipt should be maintained by the Executive Director or District staff and a copy should be given to the public. Failure to implement internal controls and not maintain supporting documentation could result in misclassification of revenues, not depositing monies in a timely manner, or the loss of funds.

Officials' Response:

We have already implemented a receipt book into our procedure. We will instruct our Executive Director to provide resolutions for the Board to recognize significant donations. The acceptance of such resolutions will be noted in Board Minutes as well.

FINDING NUMBER 2012-02

Noncompliance and Material Weakness

Annual Financial Reporting

Ohio Rev. Code Section 117.38 states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office.

The report shall contain the following:

- (A) Amount of collections and receipts, and accounts due from each source;
- (B) Amount of expenditures for each purpose;
- (C) Income of each public service industry owned or operated by a municipal corporation, and the cost of such ownership or operation;
- (D) Amount of public debt of each taxing district, the purpose for which each item of such debt was created, and the provision made for the payment thereof.

**FINDING NUMBER 2012-02
(Continued)**

The District's annual financial reports for 2011 and 2012 included several errors that required audit adjustments, which are reflected in the financial statements. The District's annual financial reports did not agree to the fiscal agent's revenue and expenditure ledgers. In addition, the District did not correctly account for prior year audit adjustments to cash. The following errors occurred and have been adjusted to the financial statements:

- Beginning fund cash balance for 2011 was understated by \$175,329, which included misclassification of \$1,060 of General Fund reported as a Special Revenue Fund
- Revenues in 2011 were overstated by \$166,617
- Expenditures in 2011 were understated by \$1,273
- Ending fund cash balance for 2011 and beginning fund cash balance for 2012 was understated by \$7,439
- Revenues in 2012 were overstated by \$6,380
- Ending fund cash balance for 2012 was understated by \$1,059

The Executive Director and Assistant should review the applicable Ohio Revised Code Section as well as other applicable guidance to properly prepare the annual financial statements. They should also refer to prior year audited reports to determine beginning cash balances are properly presented. In addition, they should determine that the annual financial statements agree to the fiscal agent's revenue and expenditure ledgers and/or prepare separate trial balances to reconcile the accounting records. Properly prepared financial statements and supporting financial records are essential for complete and accurate financial reports to reflect the District's activity.

Officials' Response:

We believe we now understand the appropriate financial accounting rules which apply to us, and we will instruct our Executive Director to ensure that accounting is done correctly.

FINDING NUMBER 2012-03

Noncompliance

Ohio Rev. Code Section 5705.40 states that any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation. "Transfers" may be made by resolution or ordinance from one appropriation item to another.

Based on the minutes and reports attached, the District appropriates at the fund, function, object level; therefore all changes at this level should be approved by the Board. The District did not provide supporting documentation of the Board of Commissioners approval of appropriation amendments, supplements and intrafund appropriation "transfers" that occurred during the audit period. In 2011, one supplemental and one intrafund transfer occurred. In 2012, five intrafund transfers and five supplementals occurred; however, they were not approved by the Board and documented as approved in the minutes. The last supplemental in 2012 amounted to \$89,273, which represents 7% of the approved appropriations prior to the change. The amendments were however approved by the Executive Director and one Commissioner.

**FINDING NUMBER 2012-03
(Continued)**

The District should have policies and procedures in place to verify it is in compliance with all applicable laws and regulations including approval of appropriation changes. The Board should approve all appropriation changes and document the approval in the minutes. This will help ensure the District does not overspend available resources as intended by the Board.

Officials' Response:

In response to finding number 2012-03 the Board will set policies and procedures to provide additional clarity and transparency related to budget appropriations and adjustments, including Board approval of adjustments and intrafund transfers.

**CLARK COUNTY PARK DISTRICT
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2012 AND 2011**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-001	The Park District did not file financial statements with the Auditor of State's Office for fiscal years 2009 and 2010.	Yes	
2010-002	The Park District failed to provide documentation that can be audited to determine that all donations and other miscellaneous revenues received were properly deposited and restricted, if applicable.	No	Repeated as Finding 2012-01



Dave Yost • Auditor of State

CLARK COUNTY PARK DISTRICT

CLARK 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
MAY 21, 2013**