



Dave Yost • Auditor of State

THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

The Park District Liberty Township
Hardin County
PO Box 228
Ada, Ohio 45810

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of The Park District Liberty Township, Hardin County, (the Park District) as of and for the years ended December 31, 2015 and 2014.

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 Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 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 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 Park District 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 Park 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 opinions.

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

As described in Note 1 of the financial statements, the Park 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(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

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Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Park District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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 Park District as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of The Park District Liberty Township, Hardin County as of December 31, 2015 and 2014, and its 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(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 December 20, 2016, 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 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 Park District's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

December 20, 2016

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND BALANCE (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

Cash Receipts:

General Property Tax	\$137,025
Investment Income	5
Gifts and Donations	920
Fees	15,087
Intergovernmental	20,339
Trust	9,591
Dog Park	50
Other Receipts	4,058
Total Cash Receipts	<u>187,075</u>

Cash Disbursements:

Current:

Salaries - Employees	46,214
Supplies	20,221
Health Insurance	8,095
Property Insurance	6,187
Equipment	50,149
Contracts - Repair	7,234
Utilities	23,321
Auditor Fees	2,945
Public Employees Retirement	11,978
Workers' Compensation	643
Other	4,832
Capital Equipment	1,963
Debt:	
Payment of Principal	37,092
Payment of Interest	6,340
Total Cash Disbursements	<u>227,214</u>

Excess of Receipts (Under) Disbursements (40,139)

Other Financing Receipts:

Proceeds of Loan 49,860

Net Change in Fund Cash Balance 9,721

Fund Cash Balance, January 1 11,185

Fund Cash Balance, December 31:

Assigned	20,115
Unassigned	791
Fund Cash Balance, December 31	<u><u>\$20,906</u></u>

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

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND BALANCE (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

Cash Receipts:

General Property Tax	\$135,531
Investment Income	15
Gifts and Donations	1,643
Fees	14,558
Intergovernmental	22,502
Trust	9,815
Dog Park	741
Other Receipts	5,633
Total Cash Receipts	<u><u>190,438</u></u>

Cash Disbursements:

Current:

Salaries - Employees	47,942
Supplies	31,809
Health Insurance	8,403
Property Insurance	7,697
Equipment	517
Contracts - Repair & Services	6,486
Utilities	20,353
Auditor Fees	8,382
Advertising and Printing	273
Public Employees Retirement	10,596
Workers' Compensation	664
Other	4,425
Capital Improvement	36,189
Capital Equipment	3,135
Debt:	
Payment of Principal	35,198
Payment of Interest	8,234
Total Cash Disbursements	<u><u>230,303</u></u>

Excess of Receipts (Under) Disbursements (39,865)

Fund Cash Balance, January 1: 51,050

Fund Cash Balance, December 31:

Assigned	10,445
Unassigned	740
Fund Cash Balance, December 31	<u><u>\$11,185</u></u>

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

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AMD 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Constitutions and laws of the State of Ohio establish the rights and privileges of The Park District Liberty Township Hardin County Ohio (the Park District) as a body corporate and politic. The probate judge of Hardin County appoints a three member Board of Commissioners to govern the Park 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 Park District's management believes these financial statements present all activities for which the Park District is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposit and Investments

The Park District Liberty Township Hardin County Ohio does not have any investments. All money is maintained in an interest bearing checking and a savings account.

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 fund into the following type:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

E. Budgetary Process

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 Park District Board must annually approve appropriation measures and subsequent amendments.

THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AMD 2014
(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 approve estimated resources.

3. Encumbrances

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

A summary of 2015 and 2014 budgetary activity appears in Note 3.

F. Fund Balance

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

1. Non-spendable

The Park 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 Park 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 Park District Commissioners or a Park District official delegated that authority by resolution, or by State Statute.

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AMD 2014
(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 Park 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 Park District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. EQUITY IN DEPOSITS

The Park District maintains all money in deposits. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2015	2014
Demand deposits	\$20,906	\$11,185
Total Deposits	\$20,906	\$11,185

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 2015 and December 31 2014 follows:

2015 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$186,051	\$236,935	\$50,884
Total	\$186,051	\$236,935	\$50,884

2015 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$196,496	\$227,214	(\$30,718)
Total	\$196,496	\$227,214	(\$30,718)

2014 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$185,288	\$190,438	\$5,150
Total	\$185,288	\$190,438	\$5,150

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AMD 2014
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$235,765	\$230,303	\$5,462
Total	\$235,765	\$230,303	\$5,462

4. 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.

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

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, 2015 was as follows:

	Principal	Interest Rate
Mower	\$49,860	3.5%
Repairs of Park Owned Property	63,836	5.0%
Refinance and Cash	29,738	5.5%
Total	\$113,696	

The Park District obtained a loan on June 19, 2015, in the amount of, \$49,860 for the purchase of a mower. The interest rate is 3.5% with principal and interest payments due semi-annually to Superior Federal Credit Union. The loan matures on September 19, 2019.

The Park District obtained a loan on May 22, 2013, in the amount of \$120,000, for the repairs of park owned property. The interest rate is 5% with principal and interest payments due semi-annually to Liberty National Bank. This loan matures June 1, 2018.

The Park District obtained a loan on July 13, 2012, in the amount of \$68,000, to refinance a previous loan and to obtain cash. The interest rate is 5.5% with principal and interest payments due semi-annually to Liberty National Bank. The loan matures on September 15, 2017.

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

Year ending December 31, 2015:	Mower	Repairs of Park Owned Property	Refinance and Cash
2016	\$13,583	\$27,511	\$15,921
2017	13,583	27,511	15,921
2018	13,583	13,756	
2019	13,583		
Total	\$54,334	\$68,778	\$31,842

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AMD 2014
(Continued)**

6. RETIREMENT SYSTEM

The Park 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 2015 and 2014, OPERS members contributed 10% respectively, of their gross salaries and the Park District contributed 14% respectively, of participants' gross salaries. The Park District has paid all contributions required through December 31, 2015.

7. RISK MANAGEMENT

Commercial Insurance

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

- Comprehensive property and general liability;
- Vehicles.

8. RELATED PARTY TRANSACTIONS

Commissioner Tony Wolke abstains from voting or participating with any items that involve Ken Wolke the park manager since they are brothers.

9. SUBSEQUENT EVENT

At the November 21, 2016 Board meeting, the Board was made aware that Liberty National Bank would be charging a fee of \$5 to the Dog Park account because it was dormant. The Board decided to close the account and turn the money over to Monty Siekerman who is one of the individuals interested in creating the dog park. At December 31, 2015, the balance of this account was \$791.

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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

The Park District Liberty Township
Hardin County
PO Box 228
Ada, Ohio 45810

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 statements of the cash balances, receipts, and disbursements by fund type of The Park District Liberty Township, Hardin County, (the Park District) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2016 wherein we noted the Park District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Park 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 Park District's internal control. Accordingly, we have not opined on it.

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 Park 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Park 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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 Park District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Park District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

December 20, 2016

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2015 AND 2014**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2015-001

Material Weakness – Financial Reporting

The Park District should have controls and/or procedures in place to help prevent and detect errors in financial reporting.

The financial statements and accounting records had receipt and disbursement classification errors. For some line items the financial statement amounts agreed to the accounting records but were not correctly classified using the Park District's line item descriptions. In other line items the financial statement amounts did not agree to the accounting records. The following errors are those identified in the financial statements:

- The January 1, 2015 fund balance in the amount of \$10,444 and the January 1, 2014 fund balance in the amount of \$50,555 was reported as part of other receipts instead of being presented as fund balance;
- Donations for the dog park, which are maintained in a separate bank account, in the amount of \$50 for 2015 and \$741 in 2014 were not included on the financial statements;
- In 2015 intergovernmental receipts in the amount of \$20,339 were classified as general property tax and as other receipts;
- In 2015 the proceeds of a loan, in the amount of \$49,860, for the purchase of a lawn mower and paid directly to the vendor by the bank, was not recorded;
- Loan interest disbursements in the amount of \$6,340 in 2015 and \$8,234 in 2014 were classified as payment of principal;
- Payments in the amount of \$1,046 for contributions to the Ohio Public Employees Retirement were classified as salaries – employees instead of public employees retirement which was the classification used for other such payments;
- Payments for supplies in the amount of \$3,497 in 2015 and \$4,123 in 2014 were classified as utilities;
- In 2015, the purchase of capital equipment in the amount of \$1,963 was classified as materials and supplies and equipment instead of capital equipment which was the line item used for other such purchases;
- In 2015 fees charged for the collection of property taxes in the amount of \$580 were classified as supplies instead of auditor fees;
- Payments for utilities in the amount of \$421 in 2015 were classified as other instead of utilities;
- Payments for utilities in the amount of \$996 in 2014 were classified as workers compensation and as other; and
- Subsequent appropriations in excess of estimated receipts in the amount of \$20,115 at December 31, 2015 and \$10,445 at December 31, 2014 were classified as unassigned fund balance instead of assigned fund balance as required by GASB Statement No. 54, paragraph 16 (GASB Codification 1800.176);

Errors in the accounting records and financial statements inhibit the ability of both the Clerk and Board of Commissioners to monitor financial activity and to make sound financial decisions. Reliance on financial information that contains errors could result in noncompliance with laws and regulations applicable to the Park District. In addition, financial information with errors reduces the likelihood that irregularities will be detected in a timely manner.

**FINDING NUMBER 2015-001
(Continued)**

The accompanying financial statements were adjusted to correct these recording errors.

The errors identified above should be reviewed by the Clerk to help ensure that similar errors are not recorded in the accounting records and financial statements in subsequent years. The Board should periodically review the accounting records to help identify and correct errors prior to completion of the annual financial statements.

OFFICIALS' RESPONSE: We did not receive a response from Officials to this finding.

**THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2015-2014**

Finding Number	Finding Summary	Status	Additional Information
2013-001	Material Weakness – financial reporting errors. This was first reported in the 2007-2006 audit period.	Repeated as finding 2015-001	Attempting to correct errors.
2013-002	Ohio Rev. Code § 5705.41(B) – disbursements exceeded appropriations.	Significant improvement. Not repeated.	

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THE PARK DISTRICT LIBERTY TOWNSHIP
HARDIN 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
JANUARY 26, 2017