

**CLARK COUNTY PARK DISTRICT**  
**CLARK COUNTY**  
**JANUARY 1, 2017 TO DECEMBER 31, 2018**  
**AGREED-UPON PROCEDURES**





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Board of Park Commissioners  
Clark County Park District  
5638 Lower Valley Pike  
Springfield, Ohio 45502

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Clark County Park District, prepared by Julian & Grube, Inc., for the period January 1, 2017 through December 31, 2018. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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 Clark County Park District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 24, 2019

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## Julian & Grube, Inc.

*Serving Ohio Local Governments*

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Clark County Park District  
Clark County  
5638 Lower Valley Pike  
Springfield, Ohio 45502

We have performed the procedures enumerated below, which were agreed to by the Board of Park Commissioners and the management of Clark County Park District (the “District”) and the Auditor of State, on the receipts, disbursements and balances recorded in the District’s cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

### **Cash**

1. Clark County is the custodian for the District’s deposits and therefore the County’s deposit and investment pool holds the District’s assets. We compared the District’s fund balances reported on its December 31, 2018 Clark County Park District Balance Sheet to the balances reported in Clark County’s accounting records. The amounts agreed.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Ohio Cash Basis Report for Clark County to the December 31, 2016 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the Ohio Cash Basis Report for Clark County to the December 31, 2017 balances in the Ohio Cash Basis Report for Clark County. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We haphazardly selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2018 and one from 2017:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Revenue and Expenditure Report. We also traced the advances on the *Statement* to the Revenue and Expenditure Report. The amounts did not agree as the District recorded the receipts at “net” instead of at “gross” for both 2018 and 2017. The amounts did not agree by a variance of \$30,934.30 and \$40,969.88 for 2018 and 2017, respectively.
  - b. We inspected the Revenue and Expenditure Report to confirm the receipt was allocated to the proper fund as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.

- c. We inspected the Revenue and Expenditure Report to confirm whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the Revenue and Expenditure Report to determine whether it included two real estate tax receipts plus six advances for 2018 and two real estate tax receipts plus six advances for 2017. The Revenue and Expenditure Report included the proper number of tax receipts for each year.
3. We haphazardly selected five receipts from the Clark County Auditor's DTLs from 2018 and five from 2017.
  - a. We compared the amount from the above reports to the amount recorded in the Revenue and Expenditure Report. The amounts agreed.
  - b. We inspected the Revenue and Expenditure Report to determine that these receipts were allocated to the proper funds. We found no exceptions.
  - c. We inspected the Revenue and Expenditure Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
4. We confirmed the amounts paid from the Ohio Public Works Commission to the District during 2018 and 2017 with the Commission. We noted the District recorded the receipts within their system; however, we also noted that the District did not report these receipts in their Hinkle filing for both 2018 and 2017.
  - a. We inspected the December 2018 Cash Confirmation Reconciled Report, which includes activity for both 2018 and 2017, to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the December 2018 Cash Confirmation Reconciled Report, which includes activity for both 2018 and 2017, to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. From the prior audit documentation, we observed the following lease was outstanding as of December 31, 2016. This amount agreed to the District's January 1, 2017 balance on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2016:
John Deere Tractor Lease	\$10,290

2. We inquired of management, and inspected the Revenue and Expenditure Report for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. All debt agreed to the summary we used in procedure 3 for 2017. There were no new debt issuances for either 2017 or 2018, nor any debt payment activity during 2018.
3. We obtained a summary of the leases' debt activity for 2018 and 2017 and agreed principal and interest payments from the related debt amortization schedule to general fund payments reported in the Revenue and Expenditure Report. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the Payroll Details Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Details Report to supporting documentation (timecard, or legislatively approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.

2. For any new employees selected in procedure 1 we inspected the employees' personnel files for the following information and compared it with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department(s) and fund(s) to which the check should be charged
  - d. Retirement system participation and payroll withholding
  - e. Federal, State & Local income tax withholding authorization and withholding
  - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to procedures a. – f. above

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2018 to confirm whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2018. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2019	January 4, 2019	\$504.83	\$504.83
State income taxes	January 15, 2019	January 4, 2019	\$115.70	\$115.70
Bethel Local School District	January 31, 2019	January 18, 2019	\$7.31	\$7.31
Northeastern Local School District	January 31, 2019	January 18, 2019	\$5.80	\$5.80
Northwestern Local School District	January 31, 2019	January 18, 2019	\$27.00	\$27.00
OPERS retirement	January 31, 2019	February 11, 2019	\$1,741.16	\$1,741.16

4. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Departmental Hours Summary Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The District's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

### **Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Revenue and Expenditure Report for the year ended December 31, 2018 and ten from the year ended 2017 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Revenue and Expenditure Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

### Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue and Expenditure Report for the General, Hertzler House, and Ranger Patrol funds for the years ended December 31, 2018 and 2017. The amounts agreed.
2. We inspected the appropriation measures adopted for 2018 and 2017 to determine whether, for the General, Hertzler House, and Ranger Patrol funds, the Park Commissioners appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Revenue and Expenditure Report for 2018 and 2017 for the following funds: the General, Hertzler House, and Ranger Patrol funds. The amounts on the appropriation resolutions agreed to the amounts recorded in the Revenue and Expenditure Report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General, Hertzler House, and Ranger Patrol funds for the years ended December 31, 2018 and 2017. There were no funds for which appropriations exceeded certified resources.
5. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2018 and 2017 for the General, Hertzler House and Ranger Patrol funds, as recorded in the Revenue and Expenditure Report. There were no funds for which expenditures exceeded appropriations.
6. For funds existing in prior years, we inspected the fund activity to determine whether the fund is still being used for the statutorily approved purpose and that all the required funds were established. All the required funds were established and no funds for which the statutorily approved purpose was no longer valid were included on the accounting records.
7. We inspected the 2018 and 2017 Revenue and Expenditure Report for evidence of interfund transfers. We noted no interfund transfers for 2017 or 2018.
8. We inquired of management and inspected the Revenue and Expenditure Reports to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. The District did not establish these reserves.
9. We inspected the Clark County Park District Balance Sheet for the years ended December 31, 2018 and 2017 for negative cash fund balances. Ohio Rev. Code Section 5705.10 (l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balance.



### Other Compliance

Ohio Rev. Code Section 117.38 requires these district's to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2018 in the Hinkle system. The complete financial statements were not filed for the year ended December 31, 2017 until February 25, 2019, which was not within the allotted timeframe.

The District has responded to the issues discussed in this report. You may obtain a copy of their responses from Carol Kennard, Clark County Park District Executive Director, at (937) 882-6000.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the *American Institute of Certified Public Accountants*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Julian & Grube, Inc.  
March 27, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**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  
JUNE 6, 2019**