



**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2011-2010



Dave Yost • Auditor of State

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT

Canal Winchester Joint Recreation District
Franklin County
10 North High Street
Canal Winchester, Ohio 43110

To the Board of Trustees:

We have audited the accompanying financial statements of the Canal Winchester Joint Recreation District, Franklin County, Ohio (the District), as of and for the year ended December 31, 2011 and 2010, which collectively comprise the Government's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Government's management. Our responsibility is to express opinions 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 our audit provides a reasonable basis for our opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the modified cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash financial position of the Canal Winchester Joint Recreation District, Franklin County, Ohio, as of December 31, 2011 and 2010, and the respective changes in modified cash financial position and cash flows for the years then ended in conformity with the accounting basis Note 2 describes.

As disclosed in Note 7, the District suspended operations in June 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2013, on our consideration of the Government'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 did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control 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.

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

November 1, 2013

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**STATEMENT OF FUND NET POSITION - MODIFIED CASH BASIS
ENTERPRISE FUND
DECEMBER 31, 2011 AND DECEMBER 31, 2010**

	<u>2011</u>	<u>2010</u>
Assets		
<i>Current Assets</i>		
Cash	\$ 2,218	\$ 49,414
Accounts Receivable	0	155
Total Current Assets	<u>2,218</u>	<u>49,569</u>
<i>Noncurrent Assets</i>		
Capital Assets, Net	13,567	22,188
Total Assets	<u>15,785</u>	<u>71,757</u>
Liabilities		
Accounts Payable	100	1,989
Accrued Wages	0	1,108
Accrued Payroll Taxes	0	1,561
Total Liabilities	<u>100</u>	<u>4,658</u>
Net Position		
Net Investment in Capital Assets	13,567	22,188
Unrestricted	2,118	44,911
Total Net Position	<u>\$ 15,685</u>	<u>\$ 67,099</u>

See accompanying notes to the basic financial statements

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND NET POSITION - MODIFIED CASH BASIS
ENTERPRISE FUND
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
Operating Receipts		
Charges for Services	\$ 71,547	\$ 175,266
Other Operating Receipts	31,633	73,094
<i>Total Operating Receipts</i>	<u>103,180</u>	<u>248,360</u>
Operating Disbursements		
Purchased Services	240	7,414
Personal Services	46,764	35,468
Contractual Services	49,366	83,676
Materials and Supplies	44,239	113,720
Depreciation Expense	8,621	10,891
Other	5,364	22,986
<i>Total Operating Disbursements</i>	<u>154,594</u>	<u>274,155</u>
<i>Operating Income (Loss)</i>	<u>(51,414)</u>	<u>(25,795)</u>
Non-Operating Receipts		
Interest Income	0	53
<i>Change in Net Position</i>	(51,414)	(25,742)
<i>Net Position Beginning of Year</i>	<u>67,099</u>	<u>92,841</u>
<i>Net Position End of Year</i>	<u>\$ 15,685</u>	<u>\$ 67,099</u>

See accompanying notes to the basic financial statements

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
ENTERPRISE FUND
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

Increase (Decrease) in Cash and Cash Equivalents:

<u>Cash Flows from Operating Activities</u>	2011	2010
Cash Received from Participants	\$ 71,702	\$ 175,111
Cash Received for Other Operating Receipts	31,633	87,398
Cash Payments to Employee	(49,433)	(34,230)
Cash Payments to Suppliers	(101,098)	(225,859)
Net Cash Used for Operating Activities	(47,196)	2,420
<u>Cash Flows From Investing Activities</u>		
Purchase of Capital Assets	-	53
Net Decrease in Cash	(47,196)	2,473
Cash at Beginning of Year	49,414	46,941
Cash at End of Year	\$ 2,218	\$ 49,414
<u>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</u>		
Operating Loss	(51,414)	(25,795)
<u>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities</u>		
Depreciation	8,621	10,891
Changes in assets and liabilities:		
(Increase) Decrease in Receivables	155	(155)
(Increase) Decrease in Prepaid Assets	-	14,304
Increase (Decrease) in Accounts Payable	(1,889)	1,937
Increase (Decrease) in Accrued Wages	(2,669)	1,238
Net Cash Provided By (Used for) Operating Activities	\$ (47,196)	\$ 2,420

See accompanying notes to the basic financial statements.

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**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2011 AND 2010**

1. DESCRIPTION OF THE DISTRICT

The Canal Winchester Joint Recreation District (the "District") is a not-for-profit corporation organized by the Village of Canal Winchester and Canal Winchester School District under Section 755.12 to 755.18 of the Ohio Revised Code to provide athletic, recreational, and quality of life opportunities for the welfare and physical development of the residents of the Canal Winchester School District and the Village of Canal Winchester.

Oversight of the District is provided by a five member board that includes a representative from the Village and the School Board.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The accounting records are maintained on a modified cash basis of accounting for financial statement presentation. The statement of net position and the statement of revenues, expenses, and changes in net position display information about the District. These statements include the financial activities of the primary government, which are considered business-type activities.

Use of Estimates – The preparation of financial statements requires management to make estimates and assumptions that affect amounts reported in the financial statements. Actual results could differ from those estimates.

Cash and Cash Equivalents – The District considers all checking and savings accounts to be cash and cash equivalents.

Capital Assets – Property and equipment is recorded at cost, if acquired for \$500 or more, or at estimated fair value, if donated. Depreciation on property and equipment is computed under the straight-line method over the estimated useful lives of the assets ranging from 3 to 5 years.

Net Position – Net position represents the difference between assets and liabilities. Net invested in capital assets consist of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on its use, either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Inter-program Transactions – During the course of operations, numerous inter-program transactions occur relating to the individual sports programs. These transactions have been eliminated for financial statement purposes.

Income Taxes – The District is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Thus, no provision for income taxes is included in these financial statements.

Advertising – The District expenses advertising as incurred.

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2011 AND 2010
(Continued)**

3. BUDGETARY ACTIVITY

The Ohio Revised Code requires that each fund be budgeted annually.

A) 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.

B) Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

C) 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 reappropriated. The District did not encumber all commitments required by Ohio law.

4. CAPITAL ASSETS

Machinery and equipment and related accumulated depreciation are summarized as follows:

	Balance 1/1/2010	Additions	Deletions	Balance 12/31/2010
Machinery and Equipment	\$ 56,529	\$ -	\$ -	\$ 56,529
Less Accumulated Depreciation	(23,450)	(10,891)	-	(34,341)
Capital Assets, Net	<u>\$ 33,079</u>	<u>\$ (10,891)</u>	<u>\$ -</u>	<u>\$ 22,188</u>
	Balance 1/1/2011	Additions	Deletions	Balance 12/31/2011
Machinery and Equipment	\$ 56,529	\$ -	\$ -	\$ 56,529
Less Accumulated Depreciation	(34,341)	(8,621)	-	(42,962)
Capital Assets, Net	<u>\$ 22,188</u>	<u>\$ (8,621)</u>	<u>\$ -</u>	<u>\$ 13,567</u>

Depreciation expense for the years ended December 31, 2011 and 2010 was \$8,621 and \$10,891, respectively.

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2011 AND 2010
(Continued)**

5. CONCENTRATION OF CREDIT RISK

The Canal Winchester Joint Recreation District maintains cash balances in financial institutions insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. At December 31, 2011, Canal Winchester Joint Recreation District held no balances in excess of this limit.

The District has no policy for custodial risk beyond the requirements of State statute.

6. RELATED PARTIES

The District uses athletic fields and facilities of both the Village of Canal Winchester and the Canal Winchester Local School District. The Village provides facilities at no cost. The District pays the Canal Winchester Local School District a facility fee for maintenance and janitorial services for the District's use of the school district's athletic facilities; the amount paid to the school district was \$5,620 in 2011 and \$12,595 in 2010.

The District entered into an Equipment Use Agreement with the Canal Winchester Recreation Organization (CWRO). The agreement allows the CWRO the use of all recreational equipment held by the District.

7. STATUS OF OPERATIONS

In June 2011, the District suspended operations when the Canal Winchester Recreation Organization (CWRO) was established. The CWRO was established as a not-for-profit organization intended to replace the District. The District has not been dissolved; however, there is discussion among the Board to potentially resume operations at some time in the future. As of the date of this report, there has not yet been a determination to dissolve the District or resume operations.

8. CHANGE IN ACCOUNTING PRINCIPLES

For fiscal years 2011 and 2010, the District has implemented Governmental Accounting Standard Board (GASB) Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" and Statement No. 65, "Items Previously Reported as Assets and Liabilities."

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resource, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the District's fiscal years 2011 and 2010 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the District's fiscal year 2011 and 2010 financial statements; however, there was no effect on beginning net position/fund balance.

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2011 AND 2010
(Continued)**

9. SUBSEQUENT EVENTS

As a result of suspension of operations, the District had minimal financial activity in 2012 and 2013. As of the date of this report, 2012 and 2013 transactions consisted of:

- Receipts totaling \$193 consisting of:
 - \$45 refund from Sam's Club
 - \$148 refund from the Ohio Bureau of Workers' Compensation
- Expenditures totaling \$911 consisting of:
 - \$50 payment to Ohio Bureau of Workers Compensation
 - \$50 payment for QuickBook fees
 - \$124 payment to Fairfield County Auditor
 - Various bank fees totaling \$432
 - Payments to US Treasury totaling \$255
- The District has a cash balance of \$1,500 at November 1, 2013.



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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*

Canal Winchester Joint Recreation District
Franklin County
10 North High Street
Canal Winchester, Ohio 43110

To the Board of Trustees:

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 Canal Winchester Joint Recreation District, Franklin County, (the District) as of and for the years ended December 31, 2011 and 2010, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2013, wherein we noted the District uses a special purpose framework other than generally accepted accounting principles and wherein we noted the District suspended operations in June 2011.

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 a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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. 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. We consider finding 2011-002 described in the accompanying schedule of findings to be a material weakness.

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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2011-001.

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.

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Dave Yost
Auditor of State
Columbus, Ohio

November 1, 2013

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2011-001

Certification of Funds - Material Non-Compliance

Ohio Rev. Code Section 5705.41(D)(1) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the Fiscal Officer is attached thereto. The Fiscal Officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification should be null and void.

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

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

Amounts of less than \$3,000 may be paid by the Fiscal Officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Fiscal Officer.

2. Blanket Certificate – The Fiscal Officer may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

3. Super Blanket Certificate – The entity may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the Fiscal Officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The District did not certify the availability of funds prior to the purchase commitment for 78% of expenditures tested and there was no evidence that the District followed the aforementioned exceptions. It is noted that the District began utilizing purchase orders to encumber funds in October 2010. Prior to that, the District did not use the encumbrance method of accounting, contrary to the ORC requirements.

Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2011-001 (Continued)

Certification of Funds - Material Non-Compliance (Continued)

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

FINDING NUMBER 2011-002

Financial Reporting – Material Weakness

Sound financial reporting is the responsibility of the District's Fiscal Officer and Governing Board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The following audit adjustment was made to the December 31, 2011 financial statements and, where applicable, to the District's accounting records:

1. Reduction of Charges for Services Receipts and related expenditures in the amount of \$35,940 to remove receipts and expenditures related to the Canal Winchester Recreation Organization.
2. Reduce Capital Assets, Net and increase Depreciation Expense by \$8,621, to record 2011 depreciation.
3. Reduction of 2011 Net Position, Beginning of Year, by \$1,867 to agree to 2010 Net Position, End of Year.
4. Increased Net Investment in Capital Assets and reduced Unrestricted Net Position in the amount of \$13,567.
5. Adjustments made to the 2011 Statement of Cash Flow for proper presentation.

The following audit adjustment was made to the December 31, 2010 financial statements and, where applicable, to the District's accounting records:

1. Increased Net Investment in Capital Assets and reduced Unrestricted Net Position in the amount of \$22,188.

Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities that may go undetected and decreases the reliability of financial data throughout the year.

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2011 AND 2010
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2011-002 (Continued)

Financial Reporting – Material Weakness (Continued)

We recommend the District develop policies and procedures to enhance its controls over recording of financial transactions and financial reporting to help ensure the information accurately reflects the activity of the District and thereby increasing the reliability of the financial data throughout the year. We also recommend the District implement additional procedures over the completeness and accuracy of financial information reported within the District's annual report. Such procedures may include review of the financial statements and related components by a member of management with analytical comparisons of the current year annual report to the prior year reports for obvious errors or omissions.

**CANAL WINCHESTER JOINT RECREATION DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Ohio Budgetary Law	No	Partially corrected. Material non-compliance over 5705.41(D) is issued as finding 2011-001.
2009-002	Financial Statement Adjustments	No	Re-Issued as 2011-002.



Dave Yost • Auditor of State

CANAL WINCHESTER JOINT RECREATION DISTRICT

FRANKLIN 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 23, 2014**