

***HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT***

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2002

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



**Auditor of State
Betty Montgomery**

Board of Trustees
Hancock County/City of Findlay Joint Recreation District
3430 North Main Street
Findlay, Ohio 45840

We have reviewed the Independent Auditor's Report of the Hancock County/City of Findlay Joint Recreation District, Hancock County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2002 to December 31, 2002. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Hancock County/City of Findlay Joint Recreation District is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

May 8, 2003

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HANCOCK COUNTY/CITY OF FINDLAY JOINT RECREATION DISTRICT
Audit Report
For the Year Ended December 31, 2002

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Appointed Officials	-ii-
Administrative Officials	-iii-
Report of Independent Accountants	1
Balance Sheet	2
Statement of Revenues, Expenses, and Changes in Retained Earnings	3
Statement of Cash Flows	4
Notes to the Financial Statements	5 - 12
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13 - 14
Status of Prior Audit's Citations and Recommendations	15

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HANCOCK COUNTY/CITY OF FINDLAY JOINT RECREATION DISTRICT

Audit Report

For the Year Ended December 31, 2002

APPOINTED OFFICIALS

<u>NAME</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>
Craig Anderson	Chairman	1/1/02 to 12/31/04	(A)	\$10,000
Thomas Shindledecker	Member	1/1/02 to 12/31/04	(A)	\$10,000
Roger Neff	Member	1/1/00 to 12/31/02	(A)	\$10,000
Tim Brugeman	Member	1/1/00 to 12/31/02	(A)	\$10,000
Robert Lotz	Member	1/1/01 to 12/31/02	(A)	\$10,000
Greg Meyers	Member	1/1/02 to 12/31/03	(A)	\$10,000
Dennis Recker	Member	1/1/02 to 12/31/04	(A)	\$10,000

(A) Hylant Administrative Services, Inc.

HANCOCK COUNTY/CITY OF FINDLAY JOINT RECREATION DISTRICT

Audit report

For The Year Ended December 31, 2002

ADMINISTRATIVE PERSONNEL

<u>NAME</u>	<u>TITLE</u>	<u>TERM OF OFFICE</u>	<u>SURETY</u>	<u>AMOUNT</u>
Bob Coslett	Director	Continuous	(A)	\$10,000
Pam Deer	Administrative Assistant	Continuous	(A)	\$10,000

(A) Hylant Administrative Services, Inc.

Note: Bob Coslett retired effective 12/21/02. No new Director appointed through the end of the year.

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

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Cleveland OH 44113-1306
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REPORT OF INDEPENDENT ACCOUNTANTS

The Board of Trustees of
Hancock Findlay/City of Findlay
Joint Recreation District
Findlay, Ohio

We have audited the accompanying financial statements of Hancock County/City of Findlay Joint Recreation District (the District), as of and for the year ended December 31, 2002, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above do not include financial data of the HRC, Inc., which should be included in order to conform with accounting principles generally accepted in the United States of America. Because of the departure from generally accepted accounting principles identified above, as of December 31, 2002, based on unaudited information, the assets of the expendable trust fund would have increased \$112,355 and the revenues would have decreased \$12,440. There would have been a net loss in that fund of \$12,440 for the year and the retained earnings would have been \$112,355.

In our opinion, because of the effects of the matters discussed in preceding paragraphs, the financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the District as of December 31, 2002, and the results of operations and cash flows for the year then ended.

As described in Note 9 to the financial statements, the Hancock County/City of Findlay Joint Recreation District merged with the City of Findlay on January 1, 2003 and no longer exists as a separate entity.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 14, 2003 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Charles E. Harris & Associates, Inc.
March 14, 2003

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
BALANCE SHEET
December 31, 2002**

	2002
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 190,902
Inventories	39,841
Prepaid Insurance	3,125
Total Current Assets	233,868
Property and Equipment	153,848
Other Assets	
Computer Software	275
Total Other Assets	275
Total Assets	387,991
 LIABILITIES & RETAINED EARNINGS	
Current Liabilities	
Accounts Payable	\$ 17,752
Sales Tax Payable	1,000
Total Current Liabilities	18,752
Total Liabilities	18,752
Retained Earnings	369,239
TOTAL LIABILITIES & RETAINED EARNINGS	\$ 387,991

See Notes to the Financial Statements

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	2002
OPERATING REVENUE	
Ice Rental	\$ 184,670
Skating Income	93,187
Concessions	47,127
Building & Equipment Rental	12,769
Pro Shop	29,145
Video Center	6,560
Advertising Board Rental	3,800
Special Events	3,089
TOTAL OPERATING REVENUE	380,347
OPERATING EXPENSES	
Salaries & Wages	259,300
Utilities	63,182
Costs of Sales & Service	53,258
Repairs & Maintenance	10,614
Employee Benefits	41,764
Depreciation & Amortization	6,900
Insurance	15,302
Contract Services	2,062
Advertising & Printing	24,451
Professional Fees	5,435
Office Equipment & Supplies	12,346
Equipment Rentals	1,834
Other Expenses	9,954
Travel & Entertainment	5,939
TOTAL OPERATING EXPENSES	512,341
OPERATING INCOME	(131,994)
NON-OPERATING REVENUE (EXPENSES)	
Interest Income	8,494
Total Non-operating Revenue (Expenses)	8,494
Net Income	(123,500)
Retained Earnings, Beginning of Year	492,739
Retained Earnings, End of Year	\$ 369,239

See Notes to the Financial Statements

**HANCOCK COUNTY/CITY OF FINDLAY, OHIO
JOINT RECREATION DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	2002
CASH FLOWS FROM OPERATING ACTIVITIES	
Net Income	\$ (131,994)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:	
Depreciation & Amortization	6,900
(Increase) Decrease in Assets:	
Accounts Receivable	342
Inventory	(17,743)
Prepaid Insurance	(371)
Increase (Decrease) in Liabilities:	
Accounts Payable	10,176
Accrued Wages, Benefits, & Related Payroll Taxes	(3,851)
Sales Tax Payable	72
Compensated Absences	(54,173)
Net Cash Provided by Operating Activities	(190,642)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Income	8,494
Net Cash from Investing Activities	8,494
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Property & Equipment	(20,084)
Net Cash Used in Capital and Related Financing Activities	(20,084)
Net Increase (Decrease) in Cash & Cash Equivalents	(202,232)
Cash & Cash Equivalents, Beginning of Year	393,134
Cash & Cash Equivalents, End of Year	\$ 190,902

See Notes to the Financial Statements

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Hancock County/City of Findlay Joint Recreation District (the District) is a voluntary association between the Hancock County and the City of Findlay to provide for the operation, maintenance, improvement, and expansion of the Hancock Recreation Center and to provide for the recreational needs of the residents of the County and the City. The District is governed by a seven-member Board of Trustees. Three members of the Board of Trustees are appointed by the Mayor of the City and four members are appointed by the County Commissioners.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all agencies, departments and organizations making up the District (the primary government) and its potential component units consistent with Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity". There were no significant changes in the reporting entity related to the implementation of this statement for the current audit period.

Component units are legally separate organizations for which the District, as the primary government, is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization's governing board and 1) the District is able to significantly influence the programs or services performed or provided by the organization; or 2) the District is legally entitled to or can otherwise access the organizations resources; the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the District is obligated for the debt of the organization. Component units may also include organizations for which the District approves the budget, the issuance of debt, or the levying of taxes.

Based on the above definitions, the District has determined that there were no component units required to be included the financial statements.

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (continued)

C. **BASIS OF ACCOUNTING**

The financial statements are prepared on the accrual basis of accounting.

The funds used to account for the District's on-going activities, which are similar to those often found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Pursuant to GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," the District follows GASB guidance as applicable to proprietary funds and Financial Accounting Standards Board Opinions and Interpretations, Accounting Standards Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with, or contradict GASB pronouncements. Proprietary Fund measurement focus is upon determination of net income, financial position, and cash flows.

D. **BUDGETARY PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

1. **Estimated Resources**

The county auditor calculates the estimated revenues available to the District. He prepares a certificate of estimated resources based upon this calculation and upon the other financial information supplied in the budget sent by the District. The certificate is approved by the county budget commission and sent to the District by September 1.

Prior to December 31, the District must revise its budget so that the total budgeted expenditures for a fund will not exceed the amount of stated in the certificate of estimated resources. The revised budget serves as the basis for the annual appropriation measure.

On or about January 1, the District sends the county auditor a certificate to which includes the actual unencumbered balances from the preceding year. The county auditor prepares an amended certificate, submits it to the county budget commission for approval. This amended certificate may be further amended during the year if projected increases or decreases in revenue are identified by the District.

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (continued)

D. **BUDGETARY PROCESS** (continued)

2. **Appropriations**

A temporary appropriation measure to control cash expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by March 31 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources. The legal level of control of the District is the fund level.

3. **Encumbrances**

The District is required to use the encumbrance method of accounting by virtue of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Unencumbered appropriations lapse at year end.

Encumbered appropriations are carried forward to the succeeding fiscal year without being re-appropriated.

E. **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of amounts held by the Hancock County Treasurer's Office for the Joint Recreation District in a separate fund entitled, "Hancock County/City of Findlay Joint Recreation District Fund" and deposits in a local bank for the District's credit card sales. Funds in the local bank are transferred to the County on a quarterly basis.

F. **INVENTORIES**

Inventories are valued at cost, using the first-in, first-out method.

G. **PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond the fiscal year-ends are recorded as prepaid items.

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

H. PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost or, if donated, at fair market value. Property and equipment are insured at current market replacement values. Depreciation is determined on a straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Estimated Life (Years)</u>
Leasehold Improvements	40
Machinery and Equipment	10
Office Equipment	6 to 10
Furniture and Fixtures	10
Vehicles	4

I. COMPENSATED ABSENCES

The District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 16, "Accounting for Compensated Absences." In conformity with GASB Statement No. 16, the District accrues vacation as earned by its employees if the leave is attributable to past service and it is probable that the District will compensate the employees for the benefits through paid time or some other means, such as cash payments at termination or retirement. Likewise, the District accrues for sick pay benefits as earned by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future. These compensated absences are measured using the rates in effect at December 31, 2002. The liability includes employees the District has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year-end adjusted for future increases, taking into consideration any limits specified in the District's Employee Policy Manual.

Vacation leave is earned at rates, which vary depending upon length of service. With proper approval, the current portion permits an employee to carry over accumulated vacation in excess of one year, but in no case, more than three years. All full-time employees are entitled to 4.6 hours of sick leave with pay for every full pay period worked. Employees working less or more than the required amount for the pay period shall receive a pro-rated share of sick leave. Any employee who has accumulated ten or more years of service may elect upon any voluntary termination of employment or death to be paid for two-thirds of the value of his/her accrued, but unused sick leave credit up to a maximum of one hundred twenty days. Such payment shall be based upon the employee's rate of pay at the time of his/her voluntary termination of employment or death.

At December 31, 2002, the District had no compensated absences payable.

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

J. USE OF ESTIMATES

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

K. REVENUE RECOGNITION

The District recognizes income at points of sale.

2. CASH AND CASH EQUIVALENTS

The deposit of District monies is governed by the Ohio Revised Code. In accordance with these provisions, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits.

Public depositories must give security for all public funds on deposit. Each institution may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities the face value of which is at least 110 percent of the total value of public monies on deposit at the institution.

Under provisions of the Ohio Revised Code, the County is responsible for ensuring that all cash held by the County is properly secured.

At December 31, 2002, all funds deposited at the local bank were FDIC insured.

Cash and cash equivalents consist of the following:

	<u>2002</u>
Petty Cash	\$ 560
Hancock County Treasurer's Office	<u>190,342</u>
Total Cash and Cash Equivalents	\$ <u>190,902</u>

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

3. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at cost less accumulated depreciation at December 31, 2002:

	<u>2002</u>
Leasehold Improvements	\$ 126,329
Machinery and Equipment	181,724
Office Equipment	30,460
Furniture and Fixtures	58,311
Vehicles	<u>6,932</u>
	403,756
Less: Accumulated Depreciation	<u>(249,908)</u>
Net Property and Equipment	<u>\$ 153,848</u>

4. GENERAL INFORMATION

	<u>2002</u>
Operating Revenues	380,347
Depreciation Expense	6,900
Operating Income	(131,994)
Net Income	(123,500)
Fixed Asset Additions	20,084
Net Working Capital	215,116
Total Assets	387,991
Total Liabilities	18,752

5. RETIREMENT SYSTEMS

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are prescribed by the Ohio Revised Code. The District's PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% for 2002 of participant's gross salaries. The District has paid all contributions required through December 31, 2002.

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

6. RELATED ORGANIZATION

The District is associated with HRC, Inc., a not-for-profit corporation organized for the purpose of supporting the District. An endowment fund was established by HRC, Inc. to receive charitable contributions for the support of the District. The District can request contributions, subject to approval by the HRC, Inc. Board of Trustees, from the endowment fund. No contributions from HRC, Inc. were made to the District in 2002.

7. LEASES

The District leases the Hancock Recreation Center from the County for \$1 per year. The lease is for a term of ten years, set to expire on January 6, 2003, renewable at the will of the County.

Effective April, 1993, the District entered into an agreement with the Silver Blades Figure Skating Club (SBFSC) for the purpose of leasing a plot of land to them at the rate of \$1 per year. The land was utilized by SBFSC to build a pole barn, which is used to store equipment. The lease has no set termination date and can be terminated by either party with a six-month prior notification.

8. RISK MANAGEMENT

The District is exposed to various risks of loss related torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees and natural disasters. During the fiscal year 2002, the District contracted with one insurance company for coverage of buildings and contents.

The following is a list of insurance coverage of the District and the deductibles associated with each:

<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Property	\$ 1,868,500	\$ 1,000
Electronic Data and Equipment	9,604	100
Inland Marine	22,500	250
General Liability:		
Per Occurrence	1,000,000	0
Aggregate	3,000,000	0
Boiler	1,773,000	1,000
Crime	5,000	0
Public Official Errors and Omissions:		
Per Occurrence	1,000,000	0
Aggregate	2,000,000	0
Automobiles:		
Bodily Injury	1,000,000	100/250

All employees of the District are covered by a blanket bond, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage.

**HANCOCK COUNTY/CITY OF FINDLAY
JOINT RECREATION DISTRICT
Notes to the Financial Statements
For the Year Ended December 31, 2002**

8. RISK MANAGEMENT – (continued)

The District pays the State Worker's Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. Also, the District did not reduce its insurance coverages significantly during the year.

9. SUBSEQUENT EVENT

The City of Findlay and Hancock County have entered into an agreement whereby the City will take over the operations of the District effective January 1, 2003. It is anticipated that at that time, or shortly thereafter, the Hancock County/City of Findlay Joint Recreation District will cease to exist.

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

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees of
Hancock County/City of Findlay
Joint Recreation District
Findlay, Ohio

We have audited the financial statements of the Hancock County/City of Findlay Joint Recreation District as of and for the year ended December 31, 2002, and have issued our report thereon dated March 14, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management in a separate letter dated March 14, 2003.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that we have reported to management of the District in a separate letter dated March 14, 2003.

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

Charles E. Harris & Associates, Inc.
March 14, 2003

STATUS OF PRIOR YEAR CITATIONS AND RECOMMENDATIONS

The prior audit report, for the period ending December 31, 2001, did not include material citations or recommendations.



**Auditor of State
Betty Montgomery**

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HANCOCK COUNTY/CITY OF FINDLAY JOINT RECREATION DISTRICT

HANCOCK 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 22, 2003**