



**Auditor of State
Betty Montgomery**

HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY

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**Auditor of State
Betty Montgomery**

Holmes County Park District
Holmes County
1 Trail Dr., Suite A
Millersburg, Ohio 44654

To the Board of Park Commissioners:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

Betty Montgomery
Auditor of State

October 17, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Holmes County Park District
Homes County
1 Trail Dr., Suite A
Millersburg, Ohio 44654

To the Board of Park Commissioners:

We have audited the accompanying financial statements of the Holmes County Park District, Holmes County, Ohio (the District) as of and for the years ended December 31, 2004 and 2003. 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 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 opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this District does not use GAAP to measure financial statement amounts, the following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the year ended December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Holmes County Park District, Holmes County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the year ended December 31, 2004. The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2005, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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.



Betty Montgomery
Auditor of State

October 17, 2005

**HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

| | <u>Governmental Fund Type</u> | | Totals (Memorandum Only) |
|-------------------------------------------|-------------------------------|-----------------------------|-----------------------------------------|
| | <u>General</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | |
| General property tax - real estate | \$77,049 | \$0 | \$77,049 |
| Tangible personal property tax | 14,387 | | 14,387 |
| Trailer tax settlements | 607 | | 607 |
| Intergovernmental | 9,195 | 32,283 | 41,478 |
| Fees | 21,835 | | 21,835 |
| Other | <u>772</u> | | <u>772</u> |
| Total Cash Receipts | <u>123,845</u> | <u>32,283</u> | <u>156,128</u> |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries - employees | 40,357 | | 40,357 |
| Supplies | 621 | | 621 |
| Materials | 11,960 | | 11,960 |
| Equipment | 729 | 32,283 | 33,012 |
| Contracts - repair | 911 | | 911 |
| Contracts - services | 24,690 | 30,720 | 55,410 |
| Rentals | 57 | | 57 |
| Advertising and printing | 205 | | 205 |
| Public employees retirement | 4,992 | | 4,992 |
| Workers' compensation | 399 | | 399 |
| Medicare | 572 | | 572 |
| Capital outlay | | 30,000 | 30,000 |
| Phone | 1,986 | | 1,986 |
| Insurance | 8,196 | | 8,196 |
| Other | <u>2,078</u> | | <u>2,078</u> |
| Total Cash Disbursements | <u>97,753</u> | <u>93,003</u> | <u>190,756</u> |
| Total Receipts Over/(Under) Disbursements | 26,092 | (60,720) | (34,628) |
| Fund Cash Balances, January 1 | <u>63,485</u> | <u>109,057</u> | <u>172,542</u> |
| Fund Cash Balances, December 31 | <u>\$89,577</u> | <u>\$48,337</u> | <u>\$137,914</u> |

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

**HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES
IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

| | <u>Governmental Fund Type</u> | | <u>Totals (Memorandum Only)</u> |
|------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------|-----------------------------------------|
| | <u>General</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | |
| General property tax - real estate | \$73,774 | \$0 | \$73,774 |
| Tangible personal property tax | 14,024 | | 14,024 |
| Trailer tax settlements | 660 | | 660 |
| Intergovernmental | 8,804 | | 8,804 |
| Gifts and donations | 1,100 | | 1,100 |
| Fees | 20,175 | | 20,175 |
| Other | 2,501 | | 2,501 |
| | <u>121,038</u> | <u>0</u> | <u>121,038</u> |
| Total Cash Receipts | | | |
| Cash Disbursements: | | | |
| Current: | | | |
| Salaries - employees | 39,473 | | 39,473 |
| Supplies | 701 | | 701 |
| Materials | 7,420 | | 7,420 |
| Equipment | 2,848 | | 2,848 |
| Contracts - repair | 683 | | 683 |
| Contracts - services | 11,802 | | 11,802 |
| Rentals | 75 | | 75 |
| Advertising and printing | 1,009 | | 1,009 |
| Public employees retirement | 6,007 | | 6,007 |
| Workers' compensation | 55 | | 55 |
| Medicare | 529 | | 529 |
| Phone | 2,017 | | 2,017 |
| Insurance | 8,018 | | 8,018 |
| Other | 6,339 | | 6,339 |
| | <u>86,976</u> | <u>0</u> | <u>86,976</u> |
| Total cash disbursements | | | |
| | <u>34,062</u> | <u>0</u> | <u>34,062</u> |
| Total receipts over disbursements | | | |
| Other financing receipts/(disbursements): | | | |
| Transfers-in | | 36,372 | 36,372 |
| Transfers-out | (36,372) | 0 | (36,372) |
| | <u>(36,372)</u> | <u>36,372</u> | <u>0</u> |
| Total other financing receipts/(disbursements) | | | |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | | | |
| | (2,310) | 36,372 | 34,062 |
| Fund Cash Balances, January 1 | <u>65,795</u> | <u>72,685</u> | <u>138,480</u> |
| Fund Cash Balances, December 31 | <u>\$63,485</u> | <u>\$109,057</u> | <u>\$172,542</u> |

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

**HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Holmes County Park District, Holmes County, Ohio, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a three-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare. The District operates a recreational youth program which includes many activities for Holmes County youth. These activities include soccer, basketball, track, golf, softball, volleyball, and tennis.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

As the Ohio Revised Code permits, the Holmes County Treasurer holds the District's cash as the District's custodian. The County holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount. The District's carrying amount of cash on deposit with the County at December 31, 2004 and 2003 was \$137,914 and \$172,542, respectively.

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

**HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Capital Project Funds

These funds account for receipts restricted for acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The District had the following significant Capital Project Fund:

Park Building Construction Fund - This fund is used to accumulate funds to aid in the development of park and recreation facilities.

E. Budgetary Process

The Ohio Revised Code requires the Board of Commissioners to budget each fund annually.

1. Appropriations

Budgetary expenditures (that is, disbursements) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The District did not encumber all commitments required by Ohio law.

A summary of 2004 and 2003 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the District.

**HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

| 2004 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$127,400 | \$123,845 | (\$3,555) |
| Capital Projects | 40,000 | 32,283 | (7,717) |
| Total | \$167,400 | \$156,128 | (\$11,272) |

| 2004 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|-------------------------------------------------------|----------------------------|---------------------------|----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$137,000 | \$97,753 | \$39,247 |
| Capital Projects | 93,003 | 93,003 | 0 |
| Total | \$230,003 | \$190,756 | \$39,247 |

| 2003 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$112,300 | \$121,038 | \$8,738 |
| Capital Projects | 20,000 | 36,372 | 16,372 |
| Total | \$132,300 | \$157,410 | \$25,110 |

| 2003 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|-------------------------------------------------------|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$177,322 | \$123,348 | \$53,974 |
| Capital Projects | 50,000 | 0 | 50,000 |
| Total | \$227,322 | \$123,348 | \$103,974 |

Contrary to Ohio Rev. Code Section 5705.41(D), the District did not always obtain the certification from the County Auditor prior to the expenditures of monies.

**HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Park Commissioners adopts 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.

Property owners assess tangible personal property tax. They must file a list of this property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

4. RETIREMENT SYSTEM

The District's full-time employee belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2004 and 2003, OPERS members contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2004.

5. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Public official liability

6. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the state government. Any disallowed costs may require refunding to the grantor. Management cannot presently determine amounts which may be disallowed, if any. However, based on prior experience, management believes any refunds would be immaterial.

**HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003
(Continued)**

7. SUBSEQUENT EVENTS

On November 15, 2005, the Park District purchased the building it formerly leased for \$230,000. The building was primarily purchased with the proceeds received from two state grants, Ohio Department of Development \$121,500 and Ohio Department of Natural Resource \$100,000. The remaining portion of \$8,500 was paid by the Park District out of the N27 Capital Fund.

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**Auditor of State
Betty Montgomery**

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

Holmes County Park District
Holmes County
1 Trail Dr., Suite A
Millersburg, Ohio 44654

To the Board of Park Commissioners:

We have audited the financial statements of the Holmes County Park District, Holmes County, Ohio (the District) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated October 17, 2005, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the District's management dated October 17, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

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, providing an opinion 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 matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Finding as item 2004-001.

Holmes County Park District
Holmes County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, and the Board of Park Commissioners. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

October 17, 2005

HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2004 AND 2003

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

FINDING NUMBER 2004-001

Noncompliance Citation

Ohio Rev. Code Section 5705.41(D) requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

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 County can authorize the drawing of a warrant for the payment of the amount due. The County has 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 County.

2. **Blanket Certificate** – Fiscal officers 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 County 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.

56 of the 60 (93%) of the 2004 and 2003 expenditures tested were not certified by the County Auditor prior to incurring the obligation. It was also found that none of the exceptions above were utilized for the items found to be in noncompliance. The District should obtain the required certification from the County Auditor prior to the expenditure of monies. The County should certify the availability of funds for expenditure and also implement the use of Then and Now Certificates as further means to certify funds pursuant to Ohio Rev. Code Section 5705.41(D).

HOLMES COUNTY PARK DISTRICT
HOLMES COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2004 AND 2003

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i> |
|----------------|----------------------------------------------------------------------------------------------------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 2002-60938-001 | Ohio Rev. Code Section 5705.41(D) requires that expenditures be certified by the fiscal officer prior to commitment. | No | Not Corrected. Reissued as Finding 2004-001. |



**Auditor of State
Betty Montgomery**

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HOLMES COUNTY PARK DISTRICT

HOLMES 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
DECEMBER 13, 2005**