

***ROSS COUNTY PARK DISTRICT  
ROSS COUNTY, OHIO***

***AUDIT REPORT***

***FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010***

***Charles E. Harris and Associates, Inc.***  
**Certified Public Accountants and Government Consultants**





# Dave Yost • Auditor of State

Board of Commissioners  
Ross County Park District  
15 North Paint Street  
Chillicothe, Ohio 45601

We have reviewed the *Report of Independent Accountants* of the Ross County Park District, Ross County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2010 through December 31, 2011. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

November 28, 2012

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**ROSS COUNTY PARK DISTRICT  
ROSS COUNTY, OHIO  
Audit Report  
For the Years Ended December 31, 2011 and 2010**

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

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Ross County Park District  
Ross County  
15 North Paint Street  
Chillicothe, Ohio 45601

To the Board of Commissioners:

We have audited the accompanying financial statements of the Ross County Park District, Ross County (the District), as of and for the years ended December 31, 2011 and 2010. 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 that 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.

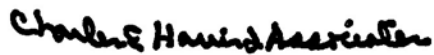
Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2011 and 2010. Instead of the combined funds the accompanying financial statements present for 2011 and 2010, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2011 and 2010. 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 the 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 years ended December 31, 2011 and 2010, 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, 2011 and 2010, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 of the Ross County Park District, Ross County, and its combined cash receipts and disbursements and changes in fund cash balances for the years then ended on the accounting basis Note 1 describes.

As described in Note 5, during 2010 the District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2012, 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 do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal controls 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 "Charles E. Harris". The signature is written in a cursive, slightly slanted style.

*Charles E. Harris & Associates, Inc.*  
August 24, 2012



ROSS COUNTY PARK DISTRICT  
ROSS COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Governmental Fund Types</u>		<b>Totals-</b>
	<u>General</u>	<u>Special Revenue</u>	<b>Memorandum Only</b>
<b>Cash Receipts:</b>			
Intergovernmental Revenue	\$ 166,750	\$ 239,704	\$ 406,454
Other Receipts	1,065	78,000	79,065
	<u>167,815</u>	<u>317,704</u>	<u>485,519</u>
<b>Total Cash Receipts</b>			
	<u>167,815</u>	<u>317,704</u>	<u>485,519</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries	62,231	-	62,231
Employee Fringes	18,852	-	18,852
Supplies	65	-	65
Contracts - Repairs	2,500	-	2,500
Contracts - Services	10,326	-	10,326
Utilities	2,747	-	2,747
Other Expenses	5,070	-	5,070
Capital Outlay	38,281	299,099	337,380
	<u>140,072</u>	<u>299,099</u>	<u>439,171</u>
<b>Total Cash Disbursements</b>			
	<u>140,072</u>	<u>299,099</u>	<u>439,171</u>
Cash Receipts Over (Under) Cash Disbursements	27,743	18,605	46,348
Fund Cash Balance, January 1	<u>(8,098)</u>	<u>47,532</u>	<u>39,434</u>
Fund Cash Balance:			
Restricted	-	66,137	66,137
Assigned	2,046	-	2,046
Unassigned	17,599	-	17,599
	<u>19,645</u>	<u>66,137</u>	<u>85,782</u>
<b>Fund Cash Balance, December 31, 2011</b>			
	<u>\$ 19,645</u>	<u>\$ 66,137</u>	<u>\$ 85,782</u>

See accompanying notes to the financial statements.

ROSS COUNTY PARK DISTRICT  
ROSS COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Governmental Fund Types</u>		<b>Totals-</b>
	<u>General</u>	<u>Special Revenue</u>	<b>Memorandum Only</b>
<b>Cash Receipts:</b>			
Intergovernmental Revenue	\$ 158,004	\$ -	\$ 158,004
Other Receipts	6,150	-	6,150
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	164,154	-	164,154
	<hr/>	<hr/>	<hr/>
<b>Cash Disbursements:</b>			
Current:			
Salaries	60,173	-	60,173
Employee Fringes	19,075	-	19,075
Supplies	67	-	67
Contracts - Repairs	4,841	-	4,841
Contracts - Services	24,687	-	24,687
Utilities	2,368	-	2,368
Other Expenses	5,212	-	5,212
Capital Outlay	35,878	-	35,878
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	152,301	-	152,301
	<hr/>	<hr/>	<hr/>
Cash Receipts Over (Under) Cash Disbursements	11,853	-	11,853
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, January 1	(19,951)	47,532	27,581
	<hr/>	<hr/>	<hr/>
Fund Cash Balance:			
Restricted	-	47,532	47,532
Assigned	648	-	648
Unassigned	(8,746)	-	(8,746)
	<hr/>	<hr/>	<hr/>
Fund Cash Balance, December 31, 2010	\$ (8,098)	\$ 47,532	\$ 39,434
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See accompanying notes to the financial statements.

**ROSS COUNTY PARK DISTRICT  
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Ross County Park District, Ross County, Ohio, (the District) as a body corporate and politic. The probate judge of Ross County appoints 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 of Commissioners 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's management believes these financial statements present all activities for which the District is financially accountable.

**B. Accounting Basis**

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 receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. Cash and Investments**

As the Ohio Revised Code permits, the Ross County Treasurer holds the District's cash as the District's custodian. The County holds the District's assets in its cash and investment pool, valued at the Treasurer's reported carrying amount.

**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.

**ROSS COUNTY PARK DISTRICT  
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from trusts or for capital projects) restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Buzzards Roost Expansion Fund – This fund received grant monies from Ohio Department of Natural Resources for park expansion and enhancements.

Adena Recreational Trail Fund - This fund received grant monies from Ohio Department of Natural Resources for trail creation.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object 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 carried over, and need not be reappropriated.

A summary of 2011 and 2010 budgetary activity appears in Note 2.

**ROSS COUNTY PARK DISTRICT  
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. FUND BALANCE**

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

1. Nonspendable- The District classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.
2. Restricted- Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.
3. Committed- The Board of Commissioners can commit amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.
4. Assigned- Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restrict or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Commissioners.
5. Unassigned- Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**G. Property, Plant, and Equipment**

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

**H. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**ROSS COUNTY PARK DISTRICT  
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2011 and December 31, 2010 follows:

2011 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$160,000	\$167,815	\$7,815
Special Revenue	309,390	317,704	8,314
Total	<u>\$469,390</u>	<u>\$485,519</u>	<u>\$16,129</u>

2011 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$172,343	\$142,118	\$ 30,225
Special Revenue	299,390	299,099	291
Total	<u>\$471,733</u>	<u>\$439,171</u>	<u>\$ 32,562</u>

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$160,004	\$164,154	\$4,150
Special Revenue	-	-	-
Total	<u>\$160,004</u>	<u>\$164,154</u>	<u>\$4,150</u>

2010 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$167,017	\$152,949	\$14,068
Special Revenue	-	-	-
Total	<u>\$167,017</u>	<u>\$152,301</u>	<u>\$14,716</u>

The District was in violation of Ohio Revised Code 5705.39 which limits appropriations to estimated resources.

**ROSS COUNTY PARK DISTRICT  
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**3. RETIREMENT SYSTEMS**

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

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10.0 percent of their wages. The District contributed an amount equal to 14.00 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2011.

**4. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Errors and omissions.

**5. CHANGE IN ACCOUNTING PRINCIPLE**

For 2010, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statement No. 54 had no effect on the fund balances as previously reported.

**6. NEGATIVE FUND BALANCE**

The District ended 2010 with a General Fund balance of (\$8,098). This trend was reversed in 2011 and the District's General Fund had a positive cash balance of \$19,645 at December 31, 2011.

**7. CONTINGENT LIABILITES/SUBSEQUENT EVENTS**

Management believes there are no pending claims or lawsuits.

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

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

Ross County Park District  
Ross County  
15 North Paint Street  
Chillicothe, Ohio 45601

To the Board of Commissioners:

We have audited the financial statements of the Ross County Park District, Ross County, Ohio (the District), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated August 24, 2012, 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 and implemented GASB Statement No. 54. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



### 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 instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as findings 2011-RCPD-01 and 02.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the District's responses and accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, the audit committee, members of the Board of Commissioners and others within the District. We intend it for no one other than these specified parties.

*Charles E. Harris Associates*

*Charles E. Harris and Associates, Inc.*

August 24, 2012

ROSS COUNTY PARK DISTRICT  
ROSS COUNTY  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2011 AND 2010

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

Finding Number: 2011-RCPD-01

Non-Compliance Citation

Negative Fund Balance

Ohio Rev. Code 5705.10(H) states that money paid into a fund must be used only for the purposes for which such fund has been established. As a result, a negative fund balance indicates that money from one fund was used to cover the expenses of another fund.

As of December 31, 2010, the District had a negative General fund balance of (\$8,098).

This condition was corrected in 2011.

Management Response

Management concurs with this finding.

Finding Number: 2011-RCPD-02

Non-Compliance Citation

Appropriations Exceeded Estimated Resources

Ohio Revised Code section 5705.28(B)(2)(c), which states to follow ORC section 5705.39 prohibits a park district from appropriating funds in excess of estimated resources. Contrary to this requirement, the following funds had total appropriations in excess of estimated resources plus carryover balances:

<u>2011</u>			
<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General	\$151,902	\$172,343	\$(20,441)

<u>2010</u>			
<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
General	\$140,053	\$167,017	\$(26,964)

This noncompliance was the result of a fund balance adjustment required by the prior audit which reduced the fund balance by \$27,532.

Management Response

Management agrees and will comply in the future.

**ROSS COUNTY PARK DISTRICT  
ROSS COUNTY, OHIO  
SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Years Ended 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; Explain:
2009-RCPD-01	Prior audit adjustments not posted	Yes	
2009-RCPD-02	On-Behalf-of Payment not Recorded	Yes	
2009-RCPD-03	ORC 5705.10(H): negative fund balances	No	Repeated as Finding 2011-RCPD-01
2009-RCPD-04	ORC 5705.28(B)(2) expenditures exceeded appropriations	Yes	
2009-RCPD-05	ORC 5705.28(B)(2)(c) appropriations exceeded estimated resources	No	Repeated as Finding 2011-RCPD-02

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# Dave Yost • Auditor of State

**ROSS COUNTY PARK DISTRICT**

**ROSS 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 11, 2012**