



**Auditor of State
Betty Montgomery**

MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY

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**Auditor of State
Betty Montgomery**

Muskingum Valley Park District
Muskingum County
1830 East Pike, P. O. Box 446
Zanesville, Ohio 43701

To the Board of 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 black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

September 1, 2005

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Muskingum Valley Park District
Muskingum County
1830 East Pike, P. O. Box 446
Zanesville, Ohio 43701

To the Board of Park Commissioners:

We have audited the accompanying financial statements of the Muskingum Valley Park District, Muskingum 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 statement referred to above for the year ended December 31, 2004 does 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 and reserves for encumbrances of Muskingum Valley Park District, Muskingum 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 September 1, 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

September 1, 2005

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM 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>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Intergovernmental:			
State	\$140,702	\$5,966	\$146,668
Local (County)	25,000		25,000
In-Kind Contributions		18,883	18,883
Gifts and Donations	76,517		76,517
Fees	3,811		3,811
Other Receipts	13,735		13,735
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	259,765	24,849	284,614
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Current:			
Salaries - Employees	69,588		69,588
Supplies	5,033		5,033
Materials	5,913	5,772	11,685
Equipment	21,160		21,160
Contracts - Repair	1,208		1,208
Contracts - Services	99,240	24,944	124,184
Rentals	2,805		2,805
Advertising and Printing	1,125		1,125
Travel	2,972		2,972
Public Employees Retirement	9,079		9,079
Workers' Compensation	904		904
Capital Outlay	142,982		142,982
Other	25,203		25,203
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	387,212	30,716	417,928
	<hr/>	<hr/>	<hr/>
Total Cash Receipts Over/(Under) Cash Disbursements	(127,447)	(5,867)	(133,314)
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	168,160	119,271	287,431
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$40,713	\$113,404	\$154,117
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reserves for Encumbrances, December 31	\$414	\$0	\$414
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM 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>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Intergovernmental:			
State	\$89,744	\$198,201	\$287,945
Local (County)	27,000		27,000
In-Kind Contributions		8,688	8,688
Gifts and Donations	1,000		1,000
Fees	755		755
Other Receipts	10,633		10,633
	<u>129,132</u>	<u>206,889</u>	<u>336,021</u>
Total Cash Receipts			
	<u>129,132</u>	<u>206,889</u>	<u>336,021</u>
Cash Disbursements:			
Current:			
Salaries - Employees	65,215		65,215
Supplies	2,917		2,917
Materials	8,013		8,013
Equipment	2,150		2,150
Contracts - Repair	1,371		1,371
Contracts - Services	74,855	24,255	99,110
Rentals	5,432		5,432
Advertising and Printing	103		103
Travel	2,497		2,497
Public Employees Retirement	8,822		8,822
Workers' Compensation	526		526
Capital Outlay	23,200	207,439	230,639
Other	24,804		24,804
	<u>219,905</u>	<u>231,694</u>	<u>451,599</u>
Total Cash Disbursements			
	<u>219,905</u>	<u>231,694</u>	<u>451,599</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(90,773)</u>	<u>(24,805)</u>	<u>(115,578)</u>
Other Financing Receipts/(Disbursements):			
Transfers-In		88,543	88,543
Transfers-Out	(88,543)	0	(88,543)
	<u>(88,543)</u>	<u>88,543</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(88,543)</u>	<u>88,543</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(179,316)	63,738	(115,578)
Fund Cash Balances, January 1	<u>347,476</u>	<u>55,533</u>	<u>403,009</u>
Fund Cash Balances, December 31	<u>\$168,160</u>	<u>\$119,271</u>	<u>\$287,431</u>
Reserves for Encumbrances, December 31	<u>\$29,204</u>	<u>\$0</u>	<u>\$29,204</u>

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

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY**

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

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 Muskingum Valley Park District, Muskingum County (the District), as a body corporate and politic. The probate judge of Muskingum 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 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. 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 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 disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

As the Ohio Revised Code permits, the Muskingum 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.

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.

2. Capital Project Funds

These funds account for receipts restricted for acquiring or constructing major capital projects. The District had the following significant Capital Project Funds:

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Capital Project Funds (Continued)

AEP Land Acquisition Project Fund – This fund received proceeds from the Clean Ohio Conservation Program administered by the Ohio Public Works Commission. The proceeds are being used to acquire land to cultivate recreational area for public use.

Joe's Run Green Space Project Fund – This fund received proceeds from the Clean Ohio Conservation Program administered by the Ohio Public Works Commission. The proceeds are being used to acquire land to cultivate recreational areas for public use.

MERA Land Acquisition Project Fund – This fund received proceeds from the Clean Ohio Conservation Program administered by the Ohio Public Works Commission. The proceeds are being used to acquire land to cultivate recreational areas for public use.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) 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 carried over, and need not be reappropriated.

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.

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. 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.

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	\$259,781	\$259,765	(\$16)
Capital Projects	28,727	24,849	(3,878)
Total	\$288,508	\$284,614	(\$3,894)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$358,202	\$387,626	(\$29,424)
Capital Projects	0	30,716	(30,716)
Total	\$358,202	\$418,342	(\$60,140)

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$129,132	\$129,132	\$0
Capital Projects	295,432	295,432	0
Total	\$424,564	\$424,564	\$0

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$397,806	\$337,652	\$60,154
Capital Projects	0	231,694	(231,694)
Total	\$397,806	\$569,346	(\$171,540)

Contrary to Ohio law, the District's Board of Park Commissioners had not approved appropriations in the Capital Project Funds and all appropriation amendments. As a result, expenditures exceeded appropriations in the Joe's Run Green Space Project Fund by \$21,967, in the AEP Land Acquisition Project Fund by \$1,152, and in the MERA Land Acquisition Project Fund by \$208,575 for the year ended December 31, 2003. Expenditures exceeded appropriations in the General Fund by \$29,424, in the AEP Land Acquisition Project Fund by \$18,884, and in the MERA Land Acquisition Project Fund by \$11,832 for the year ended December 31, 2004.

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY**

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

3. RETIREMENT SYSTEM

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 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.

4. RISK MANAGEMENT

The District is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool may make supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty;
- Employee Benefit Liability
- Automobile Liability

The District provides health and dental insurance to full-time employees through a limited risk health insurance program that is maintained by Muskingum County. Premiums are paid to a third party, CoreSource, Inc. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator.

Risk Pool Membership

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

PEP retains property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsures losses exceeding \$100,000 up to \$500,000,000 per occurrence. APEEP's Guarantee Fund pays losses and loss adjustment expenses exceeding operating contributions.

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY**

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

4. RISK MANAGEMENT (Continued)

Risk Pool Membership (Continued)

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective local government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31:

<u>Casualty Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$30,547,049	\$25,288,098
Liabilities	(16,989,918)	(12,872,985)
Retained earnings	<u>\$13,557,131</u>	<u>\$12,415,113</u>

<u>Property Coverage</u>	<u>2004</u>	<u>2003</u>
Assets	\$3,652,970	\$3,158,813
Liabilities	(544,771)	(792,061)
Retained earnings	<u>\$3,108,199</u>	<u>\$2,366,752</u>

5. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. 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.

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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*

Muskingum Valley Park District
Muskingum County
1830 East Pike, P.O. Box 446
Zanesville, Ohio 43701

To the Board of Park Commissioners:

We have audited the financial statements of the Muskingum Valley Park District, Muskingum County, Ohio (the District), as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated September 1, 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 September 1, 2005, we reported a matter involving internal control over financial reporting we did not deem a reportable condition.

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 we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2004-001.

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Muskingum Valley Park District
Muskingum 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

September 1, 2005

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM 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 5705.38(A) requires, in part, that an appropriation measure be adopted on or about the first day of each fiscal year. Ohio Rev. Code Section 5705.40 provides, in part, that a subdivision may amend or supplement its appropriation measure, provided the entity complies with the same provisions of the law as are used in making the original appropriation. Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure unless it has been appropriated.

During 2003 and 2004, the Executive Director posted multiple appropriation measures to the District's ledgers and certified these measures to the Muskingum County Auditor, serving as the District's fiscal officer. However, with the exception of the General Fund's original appropriation measure for each year, the Board's minutes were silent concerning the adoption of the other appropriation measures. As a result, the District was not in compliance with the aforementioned laws concerning the adoption of appropriation measures.

Since only the General Fund's original appropriation measure was legally adopted, then noncompliance with Ohio Rev. Code Section 5705.41(B) occurred. Expenditures exceeded appropriations as follows:

Fund	2004	2003
General Fund	\$29,424	\$0
Joe's Run Green Space Project	\$0	\$21,967
AEP Land Acquisition Project	\$18,884	\$1,152
MERA Land Acquisition Project	\$11,832	\$208,575

We recommend the Board formally adopt all appropriation measures, including amended appropriations, and record such in the Board's minutes. We further recommend the Board monitor actual expenditures, plus outstanding encumbrances, as compared to appropriations at the legal level of control throughout the fiscal year. The fiscal officer should deny expenditures exceeding appropriations.

**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM COUNTY**

**CORRECTIVE ACTION PLAN
DECEMBER 31, 2004**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Person Contact
2004-001	The Board of Park Commissioners will, where practical, give prior authorization for budget amendments in all funds and such action will be recorded in the Board's minutes	Effective immediately	Bonnie Dailey, Director



**Auditor of State
Betty Montgomery**

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**MUSKINGUM VALLEY PARK DISTRICT
MUSKINGUM 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
NOVEMBER 10, 2005**