



**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006



Mary Taylor, CPA
Auditor of State

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

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Mary Taylor, CPA
Auditor of State

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

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 an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require the District 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 adverse 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 30, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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, Ohio (the District) as of and for the years ended December 31, 2007 and 2006. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. 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, 2007 and 2006 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, 2007 and 2006, or its changes in financial position for the years then ended.

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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 the Ross County Park District, Ross County, Ohio, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 30, 2008, 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.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

September 30, 2008

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental Revenue	\$ 81,500	\$ 255,478	\$ 336,978
Other Receipts	7,009	-	7,009
	<u>88,509</u>	<u>255,478</u>	<u>343,987</u>
Total Cash Receipts			
	<u>88,509</u>	<u>255,478</u>	<u>343,987</u>
Cash Disbursements:			
Current:			
Salaries - Employees	49,146	-	49,146
Supplies	331	-	331
Grants	8,380	-	8,380
Equipment	7,000	-	7,000
Contracts - Services	13,423	-	13,423
Contracts - Repairs	4,343	-	4,343
Utilities	1,453	-	1,453
Public Employees Retirement	6,639	-	6,639
Workers' Compensation	1,060	-	1,060
Medicare	660	-	660
Group Insurance	4,839	-	4,839
Other	11,126	-	11,126
Capital Outlay	-	185,420	185,420
	<u>108,400</u>	<u>185,420</u>	<u>293,820</u>
Total Cash Disbursements			
	<u>108,400</u>	<u>185,420</u>	<u>293,820</u>
Total Receipts Over/(Under) Disbursements	(19,891)	70,058	50,167
Fund Cash Balances, January 1	(5,558)	51,901	46,343
	<u>(5,558)</u>	<u>51,901</u>	<u>46,343</u>
Fund Cash Balances, December 31	<u>\$ (25,449)</u>	<u>\$ 121,959</u>	<u>\$ 96,510</u>
Reserves for Encumbrances, December 31	\$ 1,238	-	\$ 1,238
	<u>\$ 1,238</u>	<u>-</u>	<u>\$ 1,238</u>

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

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Fund Type</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Intergovernmental Revenue	\$ 70,402	\$ 219,428	\$ 289,830
Other Receipts	7,811	-	7,811
Total Cash Receipts	<u>78,213</u>	<u>219,428</u>	<u>297,641</u>
Cash Disbursements:			
Current:			
Salaries - Employees	43,532	-	43,532
Supplies	418	-	418
Grants	6,000	-	6,000
Equipment	36,181	-	36,181
Contracts - Services	17,712	-	17,712
Contracts - Repairs	8,901	-	8,901
Utilities	1,492	-	1,492
Public Employees Retirement	6,201	-	6,201
Workers' Compensation	3,031	-	3,031
Medicare	633	-	633
Group Insurance	4,335	-	4,335
Other	12,824	-	12,824
Capital Outlay	-	280,805	280,805
Nature Works	4,162	-	4,162
Recreational Trail	1,416	-	1,416
Total Cash Disbursements	<u>146,838</u>	<u>280,805</u>	<u>427,643</u>
Total Receipts Under Disbursements	(68,625)	(61,377)	(130,002)
Fund Cash Balances, January 1	<u>63,067</u>	<u>113,278</u>	<u>176,345</u>
Fund Cash Balances, December 31	<u>\$ (5,558)</u>	<u>\$ 51,901</u>	<u>\$ 46,343</u>
Reserves for Encumbrances, December 31	<u>\$ 1,956</u>	<u>\$ -</u>	<u>\$ 1,956</u>

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

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

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, 2007 AND 2006
(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 function 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. The District did not encumber all commitments required by Ohio Law.

A summary of 2007 and 2006 budgetary activity appears in Note 2.

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The financial statements do not include a liability for unpaid leave.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and December 31, 2006 follows:

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$181,500	\$88,509	(\$92,991)
Special Revenue	155,478	255,478	100,000
Total	\$336,978	\$343,987	\$7,009

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$119,556	\$109,638	\$9,918
Special Revenue	185,478	185,420	58
Total	\$305,034	\$295,058	\$9,976

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$68,763	\$78,213	\$9,450
Special Revenue	219,428	219,428	0
Total	\$288,191	\$297,641	\$9,450

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

2. BUDGETARY ACTIVITY (Continued)

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$161,492	\$148,794	\$12,698
Special Revenue	281,328	280,805	523
Total	\$442,820	\$429,599	\$13,221

Contrary to Ohio law, the District's 2006 appropriations exceeded its estimated resources.

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 2007 and 2006, OPERS members contributed 9.5 percent and 9.0 percent of their wages. The District contributed an amount equal to 13.85 percent and 13.70 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2007.

4. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

5. MANAGEMENT PLAN

For the years ended December 31, 2007 and 2006, the District's General Fund expenditures exceeded revenues by \$19,891 and \$68,625, respectfully. As a consequence, the District has depleted a portion of its existing cash reserves. The District's General Fund balance at December 31, 2007 was (\$25,449) and at December 31, 2006 was (\$5,558).

To address the reduced income and increased expenditures, management has sought to decrease expenditures. As of September 30, 2008, the District's General Fund had a positive cash balance of \$32,222.



Mary Taylor, CPA

Auditor of State

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, 2007 and 2006, and have issued our report thereon dated September 30, 2008, 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 as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2007-001.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe finding number 2007-001 is also a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, 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 that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2007-002 through 2007-004.

We did note certain noncompliance matters that we reported to the District's management in a separate letter dated September 30, 2008.

We intend this report solely for the information and use of management and the Board of Commissioners. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

September 30, 2008

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND DECEMBER 31, 2006**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

Financial Statement Adjustments – Significant Deficiency/Material Weakness

Sound financial reporting is the responsibility of the Administrator and the Board of Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

Audit adjustments as a result of the District's prior audit were not posted to its funds; consequently the District's beginning fund balances as of January 1, 2006 were overstated in its General Fund by \$27,532, and understated in its special revenue funds by the same amount. Entries were proposed to correct the beginning fund balances and were agreed to by management and posted to the financial statements and accounting records.

Management and the Board of Commissioners should be cognizant that audit adjustments must be posted to the District's funds, and should ensure that the effects of any audit adjustments get posted to the respective funds.

FINDING NUMBER 2007-002

Material Non-Compliance – Certification of Expenditures

Ohio Rev. Code Section 5705.41(D)(1) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

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

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND DECEMBER 31, 2006
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2007-002 (Continued)

Material Non-Compliance – Certification of Expenditures (Continued)

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 District 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.

Thirteen percent of the transactions tested for 2006 and 2007 were not certified by the fiscal officer at the time the commitment was incurred and there was no evidence that the District followed any of the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

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

We recommend the District certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The fiscal officer should sign the certification at the time the District incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The fiscal officer should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation.

FINDING NUMBER 2007-003

Material Non-Compliance - Negative Fund Balances

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, 2007 and 2006, the District had negative General fund balances of (\$25,449) and (\$5,558), respectively. The audit adjustment referred to in Finding 2007-001 contributed to this condition.

We recommend management closely monitor fund balances to ensure there are no negative fund balances.

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND DECEMBER 31, 2006
(Continued)**

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

FINDING NUMBER 2007-004

Material Non-Compliance - Appropriations Exceed Estimated Resources

Ohio Rev. Code Section 5705.28(B)(2)(c) states that the total appropriation from each fund of a taxing unit that does not levy a tax shall not exceed the total of the estimated revenue available for expenditures from the fund.

At December 31, 2006, appropriations exceeded estimated resources as follows:

	Estimated Resources	Appropriations	Variance
General Fund	\$127,912	\$165,410	(\$37,498)

We recommend the District closely monitor its appropriations in respect to its estimated resources to help ensure the District does not overspend.

Officials Response:

We did not receive a response from Officials to the findings reported above.

**ROSS COUNTY PARK DISTRICT
ROSS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2007 AND 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	The District did not maintain reports and schedules required by Ohio Administrative Code Section 117-2-02(A),	Yes	
2005-002	Contrary to Ohio Rev. Code Section 5705.28(B)(2)(c), the District's appropriations exceeded its estimated resources.	No	Re-issued as Finding 2007-004
2005-003	Budgetary expenditures exceeded appropriations, contrary to Ohio Rev. Code 5705.41(B).	Yes	



Mary Taylor, CPA
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
OCTOBER 16, 2008**