



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Heritage Trails Park District
Auglaize County
P.O. Box 63
St. Marys, Ohio 45885

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the Heritage Trails Park District, Auglaize County (the District) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2011 and 2010, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. As permitted by the Ohio Revised Code, the Auglaize County Treasurer is custodian for the Park District's deposits. The County's deposit and investment pool holds the Park District's assets. We therefore confirmed the Park District's account balance with the Auglaize County Auditor. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the county's Cash Balance Fund Report to the December 31, 2009 balances in the prior year audited statements. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the County's Detail Expense Transaction report from 2011 and five from 2010.
 - a. We compared the amount from the County's Detail Expense Transaction report to the amount recorded in the County's Revenue Transaction Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

2. We confirmed the amounts paid from the Ohio Department of Natural Resources (ODNR) to the District during 2011 and 2010 with ODNR. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit report disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Detail Revenue Transaction Report and Detail Expense Transaction Report for evidence of debt issued during 2011 and 2011 or debt payment activity during 2011 and 2010. We noted no new debt issuances, nor any debt payment activity during 2011 and 2010.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for one employee from 2011 and one payroll check for one employee from 2010 from the Detail Check Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Check Register Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detail Expense Transactions Report for the year ended December 31, 2011 and ten from the year ended 2010 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Detail Expense Transactions Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. We compared the total amounts from the Amended Official Certificate of Estimated Resources, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amount recorded in the MTD/YTD Revenue Report for Month 12 Report for the Heritage Trails Park District Fund for the years ended December 31, 2011 and 2010. The amounts agreed.

Compliance – Budgetary (Continued)

2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether, for the Heritage Trails Park District Fund, the Commissioners appropriated” separately for “each office, department, and division, and within each, the amount appropriated for personal services” as is required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Combined MTD/YTD Expense Report for Month 12 Report for 2011 and 2010 for the following fund: Heritage Trails Park District Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Combined MTD/YTD Expense Report for Month 12 report.
4. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the Heritage Trails Park District Fund for the years ended December 31, 2011 and 2010. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2011 and 2010 for the Heritage Trails Park District Fund, as recorded in the Combined MTD/YTD Expense Report for Month 12 Report. We noted no fund for which expenditures exceeded appropriations.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Detail Expense Transaction Report for the years ended December 31, 2011 and 2010 for procurements requiring competitive bidding under Section VI of the Districts Bylaws, adopted pursuant to Ohio Rev. Code Section 1545.09(A), which states, “Pursuant to Section 1545.09 of the Ohio Revised Code requiring the establishment of a procedure for contracting for professional services, the Executive Director shall submit to the Board the name of three (3) or more persons, firms, or agencies qualified to provide the special service required together with the Executive Director’s recommendations. Giving due considerations to the recommendations and to such other factors as the Board deems appropriate, the Board shall award the contract for such special service to the person, firm or agency that it deems best qualified”.

We identified no purchases subject to the aforementioned bidding requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District’s receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, and those charged with governance, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 27, 2012



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HERITAGE TRAILS PARK DISTRICT

AUGLAIZE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MAY 31, 2012