

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
REPORT ON FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**



Dave Yost • Auditor of State

Board of Commissioners
Waldo Township Park District
P.O. Box 497
Waldo, Ohio 43356

We have reviewed the *Independent Auditor's Report* of the Waldo Township Park District, Marion County, prepared by Holbrook & Manter, 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 *Independent Auditor's Report* 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 *Independent Auditor's Report* 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 Waldo Township 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

October 2, 2012

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Waldo Township Park District
Marion County

We have audited the accompanying financial statements of the Waldo Township Park District, Marion County, Ohio, (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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State of Ohio 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 for 2011 and 2010, GAAP requires 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 of Ohio 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 of Ohio 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 of Waldo Township Park District, Marion County, as of December 31, 2011 and 2010, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As described in Note 2, during 2011, the District adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

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 May 21, 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 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.



Certified Public Accountants

May 21, 2012

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY**

COMBINED STATEMENTS OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND
CASH BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
CASH RECEIPTS:-		
Local taxes	\$ 22,786	\$ 24,718
Intergovernmental	3,388	3,221
Earnings on investments	1	3
Other revenue	4,679	2,285
Total cash receipts	30,854	30,227
CASH DISBURSEMENTS:-		
Current;-		
Supplies	6,187	2,866
Utilities	2,368	1,721
Contracts- Services	9,778	7,433
Other	11,100	9,918
Capital outlay	2,433	8,795
Total cash disbursements	31,866	30,733
Total cash receipts over (under) cash disbursements	(1,012)	(506)
Fund cash balances, January 1	2,301	2,807
Fund cash balances, December 31		
Unassigned	1,289	2,301
Fund Cash Balances, December 31	\$ 1,289	\$ 2,301

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

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-

Description of the Entity - Waldo Township Park District, Marion County, (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a three-member Board of Commissioners appointed by the probate judge of Marion County. During 2011 and 2010, there were several months where there was less than the required three member board. The District acquires lands for conversion into forest reserves and for the conservation of 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 same as the board deems conducive to the general welfare.

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

Basis of Accounting - These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State of Ohio, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State of Ohio.

Budgetary Process - The Ohio Revised Code requires that the District budget each fund annually.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The Marion County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year-end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The Marion County Budget Commission must also approve estimated resources.

Encumbrances

The District did not use the encumbrance method of accounting.

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. The classifications area as follows:

Nonspendable

The District classifieds assets as nonspendable when legally or contractually required to maintain the amounts intact.

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.

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:- (continued)

Committed

Commissioners can commit amounts via formal action (resolution). The District must adhere to these commitments unless the Commissioners amend 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.

Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted 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 District Commissioners or a District official delegated authority by resolution, or by State Statute.

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.

Property, Plant and Equipment - Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

NOTE 2 - CHANGE IN ACCOUNTING PRINCIPLE:-

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 governmental 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 balance of the District's funds.

NOTE 3 - EQUITY IN POOLED CASH:-

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2011	2010
Deposits:-		
Demand Deposits	\$ 1,289	\$ 2,301
Total deposits	\$ 1,289	\$ 2,301

Deposits - The District's deposits are insured by the Federal Depository Insurance Corporation.

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 4 - BUDGETARY ACTIVITY:-

Budgetary activity for the year ending December 31, 2011 was as follows:

2011 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ <u>25,356</u>	\$ <u>30,854</u>	\$ <u>5,498</u>

2011 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ <u>21,500</u>	\$ <u>31,866</u>	\$ (<u>10,366</u>)

Contrary to Ohio law, during 2011, the budgetary expenditures exceeded the appropriation authority in the General Fund by \$10,366.

Budgetary activity for the year ending December 31, 2010 was as follows:

2010 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ <u>29,170</u>	\$ <u>30,227</u>	\$ <u>1,057</u>

2010 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ <u>29,170</u>	\$ <u>30,733</u>	\$ (<u>1,563</u>)

Contrary to Ohio law, during 2010, the budgetary expenditures exceeded the appropriation authority in the General Fund by \$1,563.

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 5 - PROPERTY TAX:-

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to Marion County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to Marion County by each April 30.

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

Tangible personal property is being phased out.

NOTE 6 - RISK MANAGEMENT:-

The District has obtained commercial insurance for general liability.

NOTE 7 - CONTRACTS:-

The District has a contract with the Waldo Pool Board that states the Pool will collect the revenue generated at the pool and will use the revenue collected to pay for utilities, chemicals, wages and other expenses necessary to maintain and operate the pool in a safe and healthful manner. During the audit period, the Pool did not generate enough revenue to cover their expenses; therefore, the District agreed to help cover the Pool's expenses. The District paid for such items as utilities, supplies, licenses, payroll taxes, and maintenance and repair items. The Fiscal Officer of the District also serves as the Fiscal Officer for the Waldo Pool Board.

NOTE 8 - SUBSEQUENT EVENTS:-

Management has evaluated subsequent events as of May 21, 2012, the date of the auditor's report.



**Independent Accountants' Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by *Government Auditing Standards***

Board of Commissioners
Waldo Township Park District
Marion County

We have audited the financial statements of the Waldo Township Park District, Marion County, (the District) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated May 21, 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. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Waldo Township Park District's internal control over financial reporting as a basis for designing our auditing procedures for expressing our opinion 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 do not express an opinion on the effectiveness of the Waldo Township Park 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings, we identified a deficiency in internal control over financial reporting, that we consider a material weakness.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected. We consider finding 2011-001 described in the accompanying schedule of findings to be a material weakness.

We also noted certain internal control matters that we reported to the District's management in a separate letter dated May 21, 2012.

Compliance and Other Matters

As part of reasonably assuring whether Waldo Park 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 have a direct and material effect on 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 such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2011-002 through 2011-005.

We also noted certain matters that we reported to management of Waldo Township Park District in a separate letter dated May 21, 2012.

Waldo Township Park District's response to the findings identified in our audit is described in the accompanying schedule of findings. We did not audit Waldo Township Park District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the management, Board of Commissioners, others within the District, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

May 21, 2012

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

Finding Number

2011-001

Material Weakness - Internal Control and Review Procedures

The Board has not established formal procedures to reasonably assure completeness, and accuracy of the monthly reporting due to a segregation of duties. During our testing and analysis, we noted that the Districts Board is not reviewing the financial activity of the District such as, monthly reports or the bank statement for proper inclusion of authorized expenditures within the cancelled checks or electronic fund withdraws. Lack of legislative monitoring may lead to improper or unauthorized use of District monies.

We recommend the Board review on a regular basis, perhaps monthly or quarterly, bank reconciliations and budgets versus actual financial activity, make appropriate inquires to help determine the integrity of the information. When performing such review, the officials' signatures or initials and the date should be affixed to the documents examined and it should be noted in the monthly minutes that the officials' thoroughly reviewed and approved those documents. In addition, we also recommend that the numerical check sequence be noted in the minutes and signed off of by the District each month. The Board should review and authorize a listing of District expenditures before being paid and document and maintain this approval in the minutes. The minutes for each month should also be reviewed and approved at the next month's meeting and maintained as a public record for future reference.

Officials' Response

The District is aware of the above issue and is currently reviewing the procedures to prevent this condition from occurring in the future.

Finding Number

2011-002

Noncompliance Citation - Budgetary Posting and Monitoring

Ohio Administrative Code Sections 117-2-02(D) 2 and 3 states that a receipt or appropriations ledger should be maintained during the audit period to effectively monitor the activity of the District. The District did not maintain a receipt or appropriations ledger during the audit period, including proper notations of report classifications, however a check register was maintained by the District. By not maintaining these ledgers with budgeted receipts and appropriations, the District may be unable to effectively monitor budgeted versus actual activity.

We recommend the District post all receipts to the receipt ledger and all disbursements to the appropriation ledger. In addition, we also recommend the District record all budgeted receipts in the receipt ledger and appropriations in the appropriation ledger in order to monitor budgetary activity.

Officials' Response

The District is aware of the above issue and is currently reviewing the procedures to prevent this condition from occurring in the future.

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

Finding Number	2011-003
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Noncompliance Citation - Prior Certification of Funds

Section 5705.41 (D), Ohio Revised Code, states that no subdivision shall make any contract or order any expenditure of money unless that certificate of the treasurer is attached. The treasurer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Furthermore, contracts and orders for expenditures lacking prior certification should be null and void unless, for expenditures under \$3,000, the Commissioner obtains from the treasurer a certificate stating that there was at the time of the making of the contracts or orders a sufficient sum appropriated. The Commissioners, by resolution, then may authorize the issuance of a warrant for the payments of the amount due.

During our testing of expenditures, all funds were obligated without prior or any certification. There was no evidence of subsequent resolutions authorizing payment for such obligations. Expenditures without prior certification could result in expenditures exceeding appropriations. We recommend that a purchase order be completed before all expenditures are initiated. Alternatively, the District might consider using then and now certificates or blanket certificates, allowed by the O.R.C. for expenditures meeting certain criteria.

Officials' Response

The District will work on correcting the findings and improve internal and compliance controls to address the issue.

Finding Number	2011-004
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Non-Compliance Citation - Park Commissioners Bonding

Ohio Revised Code Section 1545.05 requires each Park Commissioner to execute a bond prior to entering upon the duties of one of the Commissioners. The bond amount and surety is to be established by resolution of the governing authority.

The Commissioner's designated an individual as a fiscal officer/treasurer, but they did not execute a bond for any of the Park Commissioner positions, including the officer/treasurer, nor did they set the amount of the surety through a resolution.

We recommend the District take the necessary steps to establish a resolution regarding the terms and amount of the surety for each of the Commissioners bonding. In addition, the Park District should purchase the bonds to assist in risk management for protection of the public monies.

Officials' Response

The District is aware of the above issue and is currently reviewing the procedures to prevent this condition from occurring in the future.

**WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
SCHEDULE OF FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

Finding Number	2011-005
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Noncompliance Citation- Expenditures Exceeding Appropriations

Ohio Revised Code Section 5705.41 (B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

During our audit procedures, we noted that expenditures exceeded appropriations in the District's Funds for both 2011 and 2010. We recommend that the District monitor on a regular basis expenditures and appropriations. Whenever it is necessary, amended appropriations need to be prepared, approved, and submitted to the County Budget Commission.

Officials' Response

The District is aware of the above issue and is currently preparing the appropriate documents for submission to the County on a timely basis to prevent this issue from occurring in the future.

WALDO TOWNSHIP PARK DISTRICT
MARION COUNTY
SCHEDULE OF PRIOR YEAR 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:
2009-001	Significant Deficiency- Material Weakness- Bank Reconciliations	Yes	Finding No Longer Valid.
2009-002	Significant Deficiency- Material Weakness- Internal Control and Review Procedures	No	Not Corrected. Finding is repeated for current audit period as 2011-001.
2009-003	Budgetary Requirements	Yes	Finding No Longer Valid.
2009-004	Budgetary Posting and Monitoring	No	Some corrective action taken. Finding is repeated for current audit period as 2011-002.
2009-005	Filing of Financial Reports	Yes	Finding No Longer Valid.
2009-006	Prior Certification of Funds	No	Not Corrected. Finding is repeated for current audit period as 2011-003.
2009-007	Significant Deficiency- Record Retention	Yes	Significantly different corrective action taken. Finding no longer valid.
2009-008	Park Commissioners Bonding	No	Not Corrected. Finding is repeated for current audit period as 2011-004.
2009-009	Certification of Available Revenue	Yes	Finding No Longer Valid.
2009-010	Noncompliance Citation- Expenditures Exceeding Appropriations	No	Not Corrected. Finding is repeated for current audit period as 2011-005.
2009-011	Noncompliance Citation- Credit Card Policy	Yes	Finding No Longer Valid.

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Dave Yost • Auditor of State

WALDO TOWNSHIP PARK DISTRICT

MARION 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, 2012**