

**RUSHCREEK CONSERVANCY DISTRICT
PERRY COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011



Dave Yost • Auditor of State

Board of Trustees
Rushcreek Conservancy District
134 Mulberry Street
Bremen, Ohio 43107

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Rushcreek Conservancy District, Perry County, prepared by Jones, Cochenour & Co., for the period January 1, 2011 through December 31, 2012. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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 Rushcreek Conservancy 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

April 23, 2013

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125 West Mulberry Street
Lancaster, Ohio 43130

www.JCCcpa.com

740.653.9581 tel

614.837.2921 tel

740.653.0983 fax

Dean A. Cochenour, MBA, CPA
Jeanette R. Addington, MBA, CPA, CGFM
Brian D. Long, CPA
Keith A. Lewis, CPA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Rushcreek Conservancy District
Perry County
134 Mulberry Street
Bremen, OH 43107

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Rushcreek Conservancy District, Perry County, Ohio (the District) and the Auditor of State 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, 2012 and 2011, 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2012 and 2011 bank reconciliations. *We found no exceptions.*
2. We agreed the January 1, 2011 beginning fund balances recorded in the Check and Deposit Cash Report to the December 31, 2010 balances in the documentation in the prior year agreed-upon procedures working papers. *We found no exceptions.*

much more than an accounting firm

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2012 and 2011 fund cash balances reported in the Check and Deposit Cash Report. *The amounts agreed.*
4. We confirmed the December 31, 2012 bank account balance(s) with the District's financial institution(s). *We found no exceptions.* We also agreed the confirmed balances to the amounts appearing in the December 31, 2012 bank reconciliation without exception.
5. We selected ~~five~~ three reconciling debits (such as outstanding checks) haphazardly from the December 31, 2012 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. *We found no exceptions.*
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. *We noted no exceptions*
6. *We eliminated this step as there were no deposits in transit on the December 31, 2012 bank reconciliation.*
7. *We eliminated this step because there were no Findings for Adjustment identified in the prior agreed-upon procedures report.*
8. *We eliminated this step because there were no interbank account transfers.*
9. We tested investments held at December 31, 2012 and December 31, 2011 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. *We found no exceptions.*
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. *We noted no exceptions.*

Special Assessments, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a special assessment receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2012 and one from 2011.
 - a. We traced the amount from the *Statement* to the amount recorded in the Receipt Register Report. *The amounts agreed.*
 - b. We determined whether the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 6101.44, 5705.05-.06 and 5705.10. *We noted no exceptions.*
 - c. We determined whether the receipt was recorded in the proper year. *The receipt was recorded in the proper year.*
2. *We eliminated steps 2 and 3 since the District does not receive any special assessments other than those tested in Step 1.*

Debt

1. *The prior year agreed-upon procedures working papers disclosed no debt outstanding as of December 31, 2010.*
2. We inquired of management, and scanned the Receipt Register Report and Check Register Detail Report for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. *We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.*

3. *We eliminated steps 3 - 5 because the District does not have any debt.*

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for each employee from 2012 and one payroll check for each employee from 2011 from the Payroll Summary Detail and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Payroll Report and the Board minutes to supporting documentation (timecard and approved rate of pay). *We found no exceptions.*
 - b. We re-computed gross and net pay and agreed it to the amount recorded in the payroll register. *We found no exceptions.*
 - c. We determined whether the fund and account code(s) to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files or minute record. We also determined whether the payment was posted to the proper year. *We found no exceptions.*
2. For any new employees selected in step 1 determined whether the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department and fund to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State and Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations

We found no exceptions related to steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2012 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2012. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2013	12/5/12	514.95	514.95
State income taxes	January 31, 2013	1/8/13	243.68	243.68
School income tax	January 31, 2013	1/8/13	77.25	77.25
Local income tax	January 31, 2013	1/8/13	62.41	62.41
OPERS retirement	January 30, 2013	1/3/13	639.84	639.84

4. We haphazardly selected and re-computed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Summary Detail, if applicable:
 - a. Accumulated leave records. *Not applicable*
 - b. The employee's pay rate in effect as of the termination date.
 - c. The District's payout policy.

The amount paid was consistent with the information recorded in b. and c. above.

Non-Payroll Cash Disbursements

1. From the Check Register Detail Report, we re-footed checks recorded as General Fund disbursements for *supplies and materials*, and checks recorded as *utilities* in the General Fund for 2012. *We found no exceptions.*
2. We haphazardly selected ten disbursements from the Check Register Detail Report for the year ended December 31, 2012 and ten from the year ended December 31, 2011 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 Check Register Detail 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), 5705.41(D) and 6101.44. *We found no exceptions.*

Compliance – Budgetary

1. We compared the total estimated receipts from the Certified Budget, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Revenue Status Report for the General and Special Revenue funds for the years ended December 31, 2012 and 2011. *The amounts agreed.*
2. We scanned the appropriation measures adopted for 2012 and 2011 to determine whether, for the General and Special Revenue funds, the Directors 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 Section 6101.44, to the amounts recorded in the Amended Certified Budget for 2012 and 2011 for the General and Special Revenue funds. *The amounts agreed.*
4. Ohio Rev. Code Section 6101.44 prohibits appropriations from exceeding the unencumbered balance plus the amounts to be received during the year. We compared total appropriations to total estimated revenue for the General and Special Revenue funds for the years ended December 31, 2012 and 2011. *We noted no funds for which appropriations exceeded certified resources.*
5. Ohio Rev. Code Section 6101.44 prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2012 and 2011 for the General and Special Revenue funds, as recorded in the Appropriation Status Report. *We noted no funds for which expenditures exceeded appropriations.*
6. Ohio Rev. Code Section 6101.44 requires establishing separate funds to segregate externally-restricted resources. We scanned the Receipt Register Report for evidence of new restricted receipts requiring a new fund during the years ended December 31, 2012 and 2011. We also inquired of management regarding whether the District received new restricted receipts. *We noted no evidence of new restricted receipts for which Ohio Rev. Code Section 6101.44 would require the District to establish a new fund.*

7. We scanned the 2012 and 2011 Revenue Reports and Appropriation Reports for evidence of inter-fund transfers which Ohio Rev. Code Section 6101.44 restricts. *We found no evidence of prohibited transfers.*
8. *We eliminated this step since the District does not levy taxes.*

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, those charged with governance, the Auditor of State and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.



Jones, Cochenour & Co.
March 1, 2013

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Dave Yost • Auditor of State

RUSHCREEK CONSERVANCY DISTRICT

PERRY 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 9, 2013**