

**MONROE COUNTY PARK DISTRICT**

**MONROE COUNTY**

**JANUARY 1, 2011 TO DECEMBER 31, 2012  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Park Commissioners  
Monroe County Park District  
105 West Court Street  
Woodsfield, Ohio 43793

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Monroe County Park District, Monroe County, prepared by Hurst, Kelly & Company LLC, 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 Monroe County 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

December 17, 2013

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**Hurst, Kelly & Company LLC**  
**Certified Public Accountants**  
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www.hurstkelly.com

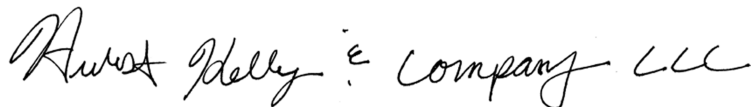
**Independent Accountants' Report on Applying Agreed-Upon Procedures**

Board of Park Commissioners  
Monroe County Park District  
105 West Court Street  
Woodsfield, Ohio 43793

We have performed the procedures enumerated in Attachment A, Schedule of Agreed-Upon Procedures, with which the Board of Park Commissioners (the Board) and the management of the Monroe County Park District (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 in Attachment A, Schedule of Agreed-Upon Procedures, either for the purpose for which this report has been requested or for any other purpose.

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 the Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.



December 2, 2013

## Attachment A

### Schedule of Agreed-Upon Procedures

This report only describes exceptions exceeding \$10.

#### Cash

1. We tested the mathematical accuracy of the December 31, 2012 and December 31, 2011 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Fund History Reports to the December 31, 2010 balances in the prior year Agreed-Upon Procedures work papers. We also agreed the January 1, 2012 beginning fund balances recorded in the Fund History Reports to the December 31, 2011 balances recorded in the Fund History Reports. We found no exceptions.
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 Fund History Reports. The amounts agreed; however, we noted additional cash balances of \$111.81 and \$102.00, at December 31, 2011 and 2012, respectively, held in bank accounts in the District's name, in addition to the funds maintained by Monroe County, as the District's fiscal agent.
4. We confirmed the December 31, 2012 balances maintained by Monroe County (the District's fiscal agent) in the General Fund and Debt Service Fund with the Monroe County Auditor. 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 one outstanding check (the only outstanding item) from the December 31, 2011 bank reconciliation:
  - a. We traced the outstanding check to the subsequent January, 2012 bank statement. We found no exceptions.
  - b. We traced the amount and date to the check register, to determine the check was dated prior to December 31. We noted no exceptions.
6. 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.

## Property Taxes, Intergovernmental and Other Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2012 and one from 2011:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Revenue History Reports. The gross receipts amounts were not in agreement as the receipts were recorded net of collection fees charged for each settlement.
  - b. We determined that the receipt was allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10.
  - c. We determined that the receipt was recorded in the proper year.
2. We scanned the Revenue History Report to determine whether it included two real estate tax receipts for 2012 and 2011. We noted the Revenue History Report included the proper number of tax receipts for each year.
3. We selected two receipts from the State Distribution Transaction Lists (DTL) from 2012 and two from 2011.
  - a. We traced the gross amount from the State DTL to the Monroe County Auditor's *County Levies Homestead and Rollbacks Distribution* worksheets. We noted that the Monroe County Park District received an allocation of the gross amount listed on the State DTL report. We then traced the Monroe County Park District's net allocation per the County Auditor's worksheet to the Revenue History Report. The amounts agreed.
  - b. We determined that these receipts were allocated to the proper funds.
  - c. We determined that these receipts were recorded in the proper year.
4. We agreed the amount of \$37,966.00 paid from Northwood Energy to the District (for a five-year oil and gas lease) during 2011 to the corresponding lease agreement, remittance letter, and pay-in. We found no exceptions.
  - a. We determined whether this receipt was allocated to the proper fund. We found no exceptions.
  - b. We determined whether this receipt was recorded in the proper year. We found no exceptions.

## Debt

1. From the prior agreed-upon procedures documentation, we noted the following loans outstanding as of December 31, 2010. These amounts agreed to the Districts January 1, 2011 balances on the summary we used in step 3.

<b>Issue</b>	<b>Principal outstanding as of December 31, 2010:</b>
Loan #7200110566	\$5,115
Loan #7200011806	\$6,155

2. We inquired of management and scanned the Fund History Reports for evidence of bonded or note debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We did not note any new debt issuances or proceeds from debt during 2012 or 2011.
3. We obtained a summary of debt activity for 2012 and 2011 and agreed principal and interest payments from the related debt amortization schedules to debt service fund payments reported in the Appropriation History Report. We also compared the date the debt service payments were due to the date the District made the payments. We found no exceptions.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for three employees from 2012 and one payroll check for three employees from 2011 from the Pay Register Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Pay Register Report to supporting documentation. 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. We also determined whether the payment was posted to the proper year. We found no exceptions.
  
2. We confirmed with the Monroe County Auditor's Office (Monroe County is the District's fiscal agent) 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 during the final withholding period during 2012. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
*Federal income taxes	January 31, 2013	December 21, 2012	\$ 24,910	\$ 24,910
*State income taxes	January 15, 2013	December 21, 2012	6,611	6,611
*City income taxes	April 30, 2013	December 21, 2012	1,813	1,813
OPERS retirement (withholding plus employer share)	January 30, 2013	January 28, 2013	671	671

\*Federal, State and City line items above are county-wide totals for all Monroe County employees.

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Appropriation History Reports for the year ended December 31, 2012 and ten from the year ended 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 Appropriation History 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 Section 5705.41(D). We found no exceptions.



## Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources* required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the Revenue Account Report for the General Fund and Debt Service Fund 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 Fund and Debt Service Fund, the Trustees appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Section 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.38 and 5705.40, to the amounts recorded in the Appropriation History Report for 2012 and 2011 for the General Fund and Debt Service Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation History Report.
4. Ohio Rev. Code Sections 5705.36(A)(5) and 5705.39 prohibits appropriations from exceeding the certified resources. We compared total appropriations to total certified resources for the General Fund and Debt Service Fund for the years ended December 31, 2012 and 2011. We noted no funds for which appropriations exceeded certified resources.
5. We scanned the 2012 and 2011 Revenue History Reports and Appropriations History Reports for evidence of interfund transfers which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
6. We inquired of management and scanned the Appropriation History Report to determine whether the District elected to establish reserve accounts permitted by Ohio Rev. Code Section 5705.13. We noted the District did not establish these reserves.

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# Dave Yost • Auditor of State

**MONROE COUNTY PARK DISTRICT**

**MONROE 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  
DECEMBER 31, 2013**