

New Albany Plain Local Joint Park District

Franklin County, Ohio

Regular Audit

January 1, 2006 through December 31, 2007

Years Audited Under GAGAS: 2007 and 2006

BALESTRA, HARR & SCHERER, CPAS, INC.

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Mary Taylor, CPA
Auditor of State

Board of Trustees
New Albany Plain Local Joint Park District
7860 Bevelhymer Road
New Albany, Ohio 43054

We have reviewed the *Independent Auditor's Report* of the New Albany Plain Local Joint Park District, Franklin County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2006 through December 31, 2007. 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.

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 New Albany Plain Local Joint Park District is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 3, 2008

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New Albany Plain Local Joint Park District
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For the Years Ended December 31, 2007 and 2006

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Independent Auditor's Report

Board of Trustees
New Albany Plain Local Joint Park District
7860 Bevelhymer Road
New Albany, Ohio 43054

We have audited the accompanying financial statements of the New Albany Plain Local Joint Park District, (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 the 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 that our audit provides a reasonable basis for our opinion.

As described more fully in Note 2, 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 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 third 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.

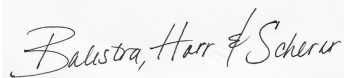
Because of the inadequacy of accounting records for the years ended December 31, 2007 and 2006, we were unable to form an opinion regarding the amounts at which concessions receipts are recorded in the accompanying combined statements of cash receipts, cash disbursements and changes in fund cash balances at December 31, 2007 and 2006 (stated at \$42,996 and \$43,521).

New Albany Plain Local Joint Park District
Independent Auditor's Report
Page 2

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had records concerning concession receipts been adequate, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the District as of December 31, 2007 and 2006 and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 2 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 June 20, 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 report 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.



Balestra, Harr & Scherer, CPAs, Inc.
June 20, 2008

New Albany Plain Local Joint Park District
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances
For the Year Ended December 31, 2007

	General	Special Revenue	Debt Service	Capital Projects	Total
Cash receipts:					
Taxes	\$449,056	\$0	\$789,982	\$0	\$1,239,038
Intergovernmental	49,025	0	89,213	0	138,238
Registration fees	98,785	189,560	0	0	288,345
Interest	53,277	0	0	4,718	57,995
Miscellaneous	4,830	0	0	0	4,830
Concessions	42,996	0	0	0	42,996
Total cash receipts:	697,969	189,560	879,195	4,718	1,771,442
Cash disbursements:					
Debt Service Payment	40,496	0	815,183	0	855,679
Personnel	166,657	0	0	0	166,657
Administrative	114,196	207,123	8,563	0	329,882
Maintenance	150,272	0	0	0	150,272
Insurance	13,334	0	0	0	13,334
Capital Outlay	336,951	0	0	405,865	742,816
Total cash disbursements:	821,906	207,123	823,746	405,865	2,258,640
Total receipts over/(under) disbursements:	(123,937)	(17,563)	55,449	(401,147)	(487,198)
Fund cash balance, January 1:	453,668	55,754	102,621	402,205	1,014,248
Fund cash balance, December 31:	\$329,731	\$38,191	\$158,070	\$1,058	\$527,050

See accompanying notes to the financial statements.

New Albany Plain Local Joint Park District
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances
For the Year Ended December 31, 2006

	General	Special Revenue	Debt Service	Capital Projects	Total
Cash receipts:					
Taxes	\$417,000	\$0	\$777,910	\$0	\$1,194,910
Intergovernmental	47,029	0	84,677	0	131,706
Registration fees	98,693	213,259	0	0	311,952
Interest	41,492	0	0	115,930	157,422
Miscellaneous	2,013	0	0	2,092	4,105
Concessions	43,521	0	0	0	43,521
Total cash receipts:	649,748	213,259	862,587	118,022	1,843,616
Cash disbursements:					
Debt Service Payment	40,537	0	816,283	0	856,820
Personnel	153,075	0	0	0	153,075
Administrative	177,411	195,470	6,447	0	379,328
Maintenance	142,834	0	0	0	142,834
Insurance	9,938	0	0	0	9,938
Capital Outlay	11,014	0	0	3,436,280	3,447,294
Total cash disbursements:	534,809	195,470	822,730	3,436,280	4,989,289
Total receipts over/(under) disbursements:	114,939	17,789	39,857	(3,318,258)	(3,145,673)
Fund cash balance, January 1:	338,729	37,965	62,764	3,720,463	4,159,921
Fund cash balance, December 31:	\$453,668	\$55,754	\$102,621	\$402,205	\$1,014,248

See accompanying notes to the financial statements.

New Albany Plain Local Joint Park District
Notes to the Financial Statements
For the Years Ended December 31, 2007 and 2006

NOTE 1-ORGANIZATION

Organization:

The New Albany Plain Local Joint Park District (the District) was created in April 1999 as a jointly governed organization among the Village of New Albany, Plain Township, and the Plain Local School District pursuant to provisions of the Ohio Revised Code. The District's mission is the efficient development, funding and maintenance of active parks and passive recreation areas for the residents of the Village of New Albany, Plain Township, and the Plain Local School District.

The original term of the District expired on April 30, 2002. The provisions of the agreement state that the term may be renewed and extended for additional successive terms of 10 years each by appropriate resolutions. The Village of New Albany, Plain Township, and the Plain Local School District have made the appropriate resolutions to extend the term through April 30, 2012.

NOTE 2-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies consistently applied by management in the preparation of the accompanying financial statements follows:

Basis of Accounting:

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, 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.

Fund Accounting:

The District uses fund accounting to segregate cash that is restricted as to use. The District classifies its funds into the following types:

General Fund – The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be restricted.

Special Revenue Fund (Sports Fund) – This fund is used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes.

Capital Project Fund (Bond Fund) – This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds).

Debt Service Fund (Bond Retirement Fund) – This fund is utilized by the District to accumulate resources for repayment of the District's debt.

Cash:

The District maintained five checking accounts with local financial institutions as of December 31, 2007 and 2006. As of December 31, 2007 and 2006, the carrying amounts of the District's deposits were \$527,050 and \$1,014,248, respectively. Bank balances were \$519,724 and \$1,011,685, respectively. Of the bank balances as of December 31, 2007 and 2006, \$105,516 and \$100,000, respectively, were covered by federal depository insurance and the remaining \$414,208 and \$911,685, respectively, were collateralized by the financial institutions' 105% pools of pledged securities on public funds. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the District to a successful claim by the FDIC.

New Albany Plain Local Joint Park District
Notes to the Financial Statements
For the Years Ended December 31, 2007 and 2006

NOTE 2-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, Plant and Equipment:

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

NOTE 3-BUDGETARY ACTIVITY

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

2007 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$668,603	\$697,969	\$29,366
Special Revenue	168,950	189,560	20,610
Debt Service	897,580	879,195	(18,385)
Capital Projects	7,500	4,718	(2,782)
Total	\$1,742,633	\$1,771,442	\$28,809

2007 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$966,813	\$821,906	\$144,907
Special Revenue	156,200	207,123	(50,923)
Debt Service	815,183	823,746	(8,563)
Capital Projects	402,205	405,865	(3,660)
Total	\$2,340,401	\$2,258,640	\$81,761

2006 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$549,434	\$649,748	\$100,314
Special Revenue	0	213,259	213,259
Debt Service	964,283	862,587	(101,696)
Capital Projects	0	118,022	118,022
Total	\$1,513,717	\$1,843,616	\$329,899

2006 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$390,117	\$534,809	(\$144,692)
Special Revenue	156,200	195,470	(39,270)
Debt Service	746,249	822,730	(76,481)
Capital Projects	4,400,000	3,436,280	963,720
Total	\$5,692,566	\$4,989,289	\$703,277

The District incurred instances of expenditures exceeding appropriations, which is contrary to Ohio Revised Code Section 5705.41(B). This District also incurred instances of appropriations exceeding available resources (defined as unencumbered cash balances plus actual receipts), which is contrary to Ohio Revised Code Section 5705.36(A)(4). The District did not encumber funds during the audit period, which is contrary to Ohio Revised Code Section 5705.41(D).

New Albany Plain Local Joint Park District
Notes to the Financial Statements
For the Years Ended December 31, 2007 and 2006

NOTE 4-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 the County by December 31. If the property owner elects to make semiannual payments, 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 the 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.

NOTE 5-NOTES PAYABLE

Notes payable consists of a note payable to a bank. The note originated in October 2000 with an issue price of \$290,000. The note is payable in semiannual installments of approximately \$20,000, including interest of 5.95% per annum. The note's maturity date falls in October 2010.

The annual principal payments for notes payable are as follows:

<u>Year</u>	<u>Amount</u>
2008	\$34,390
2009	36,466
2010	38,668
Total	<u>\$109,524</u>

NOTE 6-BONDS PAYABLE

The District issued bonds in July 2003 for the purpose of extending, enlarging, and improving new and existing land, recreation facilities, fields, indoor recreation centers, leisure trails, with related landscaping, site improvements, utility lines and equipment thereof; constructing and paving parking lots to serve the District; and retiring of anticipation notes. Bonds were issued in the amount of \$4,999,992 for a term of 20 years at an interest rate ranging from 2% to 7.198%. Bond principal is due December 1st of each year. Bond interest is due on June 1st and December 1st of each year. A lump-sum total for compounded interest of \$70,008 is required to be paid in addition to the scheduled principal and interest payments on December 1, 2008.

The District issued bonds in March 2005 for the purpose of extending, enlarging and improving new and existing land, recreation facilities, fields, indoor recreation centers, leisure trials, with related landscaping, site improvements, utility lines and equipment thereof; constructing and paving new and existing parking lots to serve the District; and acquiring lands and buildings. Bonds were issued in the amount of \$6,000,000 for a term of 20 years at an interest rate ranging from 3% to 4.25%. Bond principal is due December 1st of each year. Bond interest is due on June 1st and December 1st of each year. A lump-sum total for compounded interest of \$160,002 is required to be paid in addition to the scheduled principal and interest payments on December 1, 2011.

New Albany Plain Local Joint Park District
Notes to the Financial Statements
For the Years Ended December 31, 2007 and 2006

NOTE 6-BONDS PAYABLE (continued)

Principal and interest requirements for bonds outstanding at December 31, 2007 are:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$394,992	\$353,833	\$748,825
2009	470,000	346,483	816,483
2010	480,000	334,143	814,143
2011	339,998	479,095	819,093
2012	505,000	312,193	817,193
2013-2017	2,790,000	1,289,435	4,079,435
2018-2022	3,390,000	683,838	4,073,838
2023-2027	1,190,000	68,435	1,258,435
Total	<u>\$9,559,990</u>	<u>\$3,867,455</u>	<u>\$13,427,445</u>

NOTE 7-LEASE

The District leases land from the Village of New Albany. Pursuant to the lease, the District may use the land free of charge provided that, at its own cost, the District develops a public recreational park and related improvements to the premises. The lease expires in 2014, but will automatically renew for additional successive 15-year terms as long as the District remains in existence.

NOTE 8-PUBLIC EMPLOYEES RETIREMENT SYSTEM

The District contributes to the Public Employees Retirement System of Ohio (the System), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. The System provides basic retirement benefits, disability, survivor and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System.

District employees were required to contribute 9.5% and 9.0%, respectively of their annual covered salaries to fund pension obligations, and the District was required to contribute 13.85% and 13.70%, respectively, for 2007 and 2006. Contributions are authorized by State statute. The contribution rates are determined actuarially. The District's contributions to the System for the years ended December 31, 2007 and 2006 approximated \$20,167 and \$18,518, respectively.

NOTE 9-RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

- General liability and casualty
- Public officials' liability

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. The District has not incurred significant reductions in insurance coverage from the prior year by category or risk.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Board of Trustees
New Albany Plain Local Joint Park District
7860 Bevelhymmer Road
New Albany, Ohio 43054

We have audited the financial statements of the New Albany Plain Local Joint Park District, (the District), as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated June 20, 2008, wherein we noted the District prepares its financial statements using accounting practices the Auditor of State prescribes or permits which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and that we were unable to satisfy ourselves as to the accuracy of the District's concessions receipts for the years ended December 31, 2007 and 2006. 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 certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

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 deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting. These items are identified in the accompanying schedule of findings as items 2007.002 and 2007.003.

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. We believe that the significant deficiencies described above are material weaknesses.

New Albany Plain Local Joint Park District
Franklin County, Ohio

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

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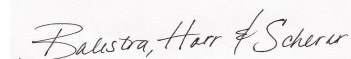
Compliance and Other Matters

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 grants 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 2007.001, 2007.004, and 2007.005.

We also noted certain noncompliance or other matters that we reported to the District's management in a separate letter dated June 20, 2008.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the District's responses and, accordingly, we express no opinion on them.

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



Balestra, Harr & Scherer, CPAs, Inc.

June 20, 2008

New Albany Plain Local Joint Park District
Schedule of Findings
For the Years Ended December 31, 2007 and 2006

Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS

Finding Number 2007.001

Material Citation – Lawful Appropriation of Expenditures:

Ohio Revised Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated. The District expended monies in excess of appropriation limits during 2006 and 2007.

Client's Response:

The District, in 2008, has implemented new monitoring procedures and will submit amended appropriations as necessary.

Finding Number 2007.002

Material Weakness – Inaccurate Recording of Financial Information:

Misstatements were identified during the course of the audit which were not prevented or detected by the District's internal controls over financial reporting. Misstatements were identified in the following area:

- Intergovernmental receipts.
- Maintenance disbursements.
- Cash balances.
- Interest Receipts.

Material misstatements were corrected in the accompanying financial statements. Other misstatements were deemed immaterial by both management and the audit firm and correction of those misstatements are not reflected in the accompanying financial statements.

The District should implement application and monitoring controls over financial reporting to ensure that all financial statement transactions are accurately and completely reported.

Client's Response:

Intergovernmental receipts in 2008 have been recorded in an intergovernmental account. The Director and the Board review the financial statement transactions on a monthly basis.

Finding Number 2007.003

Material Weakness – Concession Revenue Controls:

The District receives a large sum of its annual receipts from concessions sales. However, the District has not developed or implemented the appropriate controls or formalized policies over the collecting, depositing, and recording of such receipts. Failure to develop, implement, or formalize policies and procedures over these functions could result in the risk of inaccurate or incomplete collecting, depositing, and recording of funds. The District should develop, implement, and formalize policies and procedures over the concessions receipts cycle to ensure funds are properly collected, credited to the District's bank accounts, and reflected in the financial records.

Client's Response:

Dave Wharton has implemented an inventory tracking system to monitor inventory and sales. This will help to segregate duties by having one person order merchandise and another inventory merchandise. Deposits will be authorized by two people and made daily.

New Albany Plain Local Joint Park District
Schedule of Findings
(Continued)
For the Years Ended December 31, 2007 and 2006

Finding Number 2007.004

Material Citation – Encumbrance of Appropriations:

Ohio Revised Code Section 5705.41(D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract 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 encumbrances. The District did not utilize purchase orders or, in any other way, track encumbrances of appropriations for either year of the audit period. The District should implement an encumbering process to ensure amounts required for commitment are lawfully appropriated.

Client's Response:

A purchase order process is currently being implemented for 2008.

Finding Number 2007.005

Material Citation – Appropriations in Excess of Available Resources:

Ohio Revised Code Section 5705.36(A)(4) requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation. Failure to do so could lead to overspending, although no such instances were noted. Reduced amended certificates should have been obtained for the District's capital projects fund during 2006.

Client's Response:

We will obtain an amended certificate when necessary. We implemented new monitoring procedures in 2008 to ensure monies are encumbered.

New Albany Plain Local Joint Park District
Schedule of Prior Audit Findings
For the Years Ended 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; Explain:
2005.001	Lawful Appropriation of Expenditures	No	Reissued as Finding 2007.001
2005.002	Encumbrance of Appropriations	No	Reissued as Finding 2007.004
2005.003	Appropriations in Excess of Available Resources	No	Reissued as Finding 2007.005



Mary Taylor, CPA
Auditor of State

NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN 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
SEPTEMBER 16, 2008