

New Albany Plain Local Joint Park District

Franklin County, Ohio

Regular Audit

January 1, 2004 through December 31, 2005

Years Audited Under GAGAS: 2005 and 2004

**BALESTRA, HARR & SCHERER, CPAS, INC.**

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**Auditor of State  
Betty Montgomery**

Board of Trustees  
New Albany Plain Local Joint Park District  
220 Market Street – Suite 207  
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, 2004 through December 31, 2005. 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 New Albany Plain Local Joint Park District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

August 30, 2006

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**New Albany Plain Local Joint Park District**  
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*For the Years Ended December 31, 2005 and 2004*

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Ohio Society of Certified Public Accountants

## Independent Auditor's Report

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

We have audited the accompanying financial statements of the New Albany Plain Local Joint Park District, (the District), as of December 31, 2005 and 2004. 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 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 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.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2004 and 2005. Instead of the combined funds the accompanying financial statements present for 2004 and 2005, the revisions require presenting entity wide statements and also to present its larger (i.e., major) funds separately for 2004 and 2005. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The District has elected not to reformat its statements. Since this 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 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, 2005 and 2004, 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, 2005 and 2004, 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 the District, as of the December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 2 describes.

The aforementioned revision to generally accepted accounting principles also requires the District to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. 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 16, 2006, 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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Balestra, Harr & Scherer, CPAs, Inc.  
June 16, 2006

**New Albany Plain Local Joint Park District**  
*Statements of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances*  
*For the Year Ended December 31, 2005*

	General	Special Revenue	Debt Service	Capital Projects	Total
Cash receipts:					
Taxes	\$410,681	\$0	\$733,125	\$0	\$1,143,806
Intergovernmental	50,214	0	91,265	0	141,479
Registration fees	66,303	158,570	0	0	224,873
Interest	19,567	2,293	9,169	135,506	166,535
Miscellaneous	16,867	116	0	0	16,983
Contributions	0	0	0	0	0
Proceeds from debt	0	0	0	6,000,000	6,000,000
Total cash receipts:	563,632	160,979	833,559	6,135,506	7,693,676
Cash disbursements:					
Debt Service Payment	40,562	0	787,087	0	827,649
Personnel	143,062	0	0	0	143,062
Administrative	149,171	173,345	8,376	45,882	376,774
Maintenance	58,947	0	0	0	58,947
Insurance	8,946	0	0	0	8,946
Capital Outlay	596,166	0	0	3,706,628	4,302,794
Total cash disbursements:	996,854	173,345	795,463	3,752,510	5,718,172
Total receipts over/(under) disbursements:	(433,222)	(12,366)	38,096	2,382,996	1,975,504
Fund cash balance, January 1:	771,951	50,331	24,668	1,337,467	2,184,417
Fund cash balance, December 31:	\$338,729	\$37,965	\$62,764	\$3,720,463	\$4,159,921

See accompanying notes to the financial statements.



**New Albany Plain Local Joint Park District**  
*Statements of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances*  
*For the Years Ended December 31, 2004*

	General	Special Revenue	Debt Service	Capital Projects	Total
Cash receipts:					
Taxes	\$393,096	\$0	\$322,998	\$0	\$716,094
Intergovernmental	47,055	0	39,342	0	86,397
Registration fees	27,881	83,042	0	0	110,923
Interest	7,446	498	821	46,048	54,813
Miscellaneous	45,109	0	0	1,525	46,634
Contributions	262,000	0	0	0	262,000
Proceeds from debt	0	0	0	0	0
Total cash receipts:	782,587	83,540	363,161	47,573	1,276,861
Cash disbursements:					
Debt Service Payment	40,638	0	336,652	0	377,290
Personnel	106,045	0	0	0	106,045
Administrative	61,653	57,554	1,841	80	121,128
Maintenance	40,400	0	0	0	40,400
Insurance	7,828	0	0	0	7,828
Capital Outlay	9,452	0	0	2,806,506	2,815,958
Total cash disbursements:	266,016	57,554	338,493	2,806,586	3,468,649
Total receipts over/(under) disbursements:	516,571	25,986	24,668	(2,759,013)	(2,191,788)
Fund cash balance, January 1 (restated - see Note 3):	255,380	24,345	0	4,096,480	4,376,205
Fund cash balance, December 31:	<u>\$771,951</u>	<u>\$50,331</u>	<u>\$24,668</u>	<u>\$1,337,467</u>	<u>\$2,184,417</u>

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, 2005 and 2004*

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**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 four checking accounts with one financial institution as of December 31, 2005 and 2004. As of December 31, 2005 and 2004, the carrying amounts of the District's deposits were \$4,159,921 and \$2,184,417, respectively. Bank balances were \$4,274,654 and \$2,189,744, respectively. Of the bank balances as of December 31, 2005 and 2004, \$100,000 and \$100,000, respectively, were covered by federal depository insurance and the remaining \$4,174,654 and \$2,089,744, respectively, were uninsured and uncollateralized. 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, 2005 and 2004

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**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-RESTATEMENTS OF FUND BALANCE**

*Restatement of Beginning Fund Cash Balances:*

Due to the significant increase in financial activity, the District determined that the following restatements were required to reflect the appropriate beginning fund cash balances of funds, instead of aggregating all activity into one fund for financial statement disclosure purposes:

Fund Type	Fund Cash Balance As Reported,		Fund Cash Balance
	December 31, 2003	Restatements	As Restated, January 1, 2004
General	\$4,376,205	(\$4,120,825)	\$255,380
Special Revenue	0	24,345	24,345
Capital Projects	0	4,096,480	4,096,480

**NOTE 4-BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$319,521	\$563,632	\$244,111
Special Revenue	164,601	160,979	(3,622)
Debt Service	824,130	833,559	9,429
Capital Projects	6,043,623	6,135,506	91,883
Total	\$7,351,875	\$7,693,676	\$341,801

2005 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$293,814	\$996,854	(\$703,040)
Special Revenue	51,850	173,345	(121,495)
Debt Service	481,597	795,463	(313,866)
Capital Projects	2,351,324	3,752,510	(1,401,186)
Total	\$3,178,585	\$5,718,172	(\$2,539,587)

2004 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$379,483	\$782,587	\$403,104
Special Revenue	61,776	83,540	21,764
Debt Service	4,452,058	363,161	(4,088,897)
Capital Projects	44,970	47,573	2,603
Total	\$4,938,287	\$1,276,861	(\$3,661,426)

**New Albany Plain Local Joint Park District**  
*Notes to the Financial Statements*  
For the Years Ended December 31, 2005 and 2004

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**NOTE 4-BUDGETARY ACTIVITY (continued)**

2004 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$339,964	\$266,016	\$73,948
Special Revenue	74,626	57,554	17,072
Debt Service	420,067	338,493	81,574
Capital Projects	3,398,723	2,806,586	592,137
<b>Total</b>	<b>\$4,233,380</b>	<b>\$3,468,649</b>	<b>\$764,731</b>

The District incurred instances of expenditures exceeding appropriations, which is contrary to Ohio Revised Code Section 5705.41(B). The District also incurred instances of appropriations exceeding available resources, which is contrary to Ohio Revised Code Section 5705.36.

**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 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 6-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:

Year	Amount
2006	\$30,585
2007	32,431
2008	34,390
2009	36,466
2010	38,668
Total	<u>\$172,540</u>

**NOTE 7-BONDS PAYABLE**

The District issued bonds in July 2003 for the purpose of extending, enlarging, and improving new and existing lands, 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 1<sup>st</sup> of each year. Bond interest is due on June 1<sup>st</sup> and December 1<sup>st</sup> 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.

**New Albany Plain Local Joint Park District**  
*Notes to the Financial Statements*  
For the Years Ended December 31, 2005 and 2004

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**NOTE 7-BONDS PAYABLE (continued)**

The District issued bonds in March 2005 for the purpose of extending, enlarging and improving new and existing lands, recreation facilities, fields, indoor recreation centers, leisure trails, 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 1<sup>st</sup> or each year. Bond interest is due on June 1<sup>st</sup> and December 1<sup>st</sup> 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.

Principal and interest requirements for bonds outstanding at December 31, 2005 are:

	Principal	Interest	Total
2006	\$440,000	\$376,283	\$816,283
2007	450,000	365,183	815,183
2008	394,992	353,833	748,825
2009	470,000	346,483	816,483
2010	480,000	334,143	814,143
2011-2015	2,454,998	1,626,798	4,081,796
2016-2020	3,130,000	946,689	4,076,689
2020-2025	2,630,000	259,508	2,889,508
Total	\$10,449,990	\$4,608,920	\$15,058,910

**NOTE 8-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 9-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 8.5% of their annual covered salaries to fund pension obligations, and the District was required to contribute 13.55% in 2005 and 2004. 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, 2005 and 2004 approximated \$16,032 and \$12,231, respectively.

**New Albany Plain Local Joint Park District**  
*Notes to the Financial Statements*  
*For the Years Ended December 31, 2005 and 2004*

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**NOTE 10-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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Ohio Society of Certified Public Accountants

## **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  
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, 2005 and 2004, and have issued our report thereon dated June 16, 2006, 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 account other 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 District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and responses as items 2005.001, 2005.002, and 2005.003.

We also noted certain matters that we reported to management of the District in a separate letter dated June 16, 2006.

This report is intended solely for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.  
June 16, 2006

**New Albany Plain Local Joint Park District**  
*Schedule of Findings and Responses*  
*For the Years Ended December 31, 2005 and 2004*

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Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS
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**Finding Number 2005.001**

Lawful Appropriation of Expenditures:

Ohio Rev. 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 2005.

**Finding Number 2005.002**

Encumbrance of Appropriations:

Ohio Rev. 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.

**Finding Number 2005.003**

Appropriations in Excess of Available Resources:

Ohio Rev. Code Section 5705.36 requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation. Reduced amended certificates should have been obtained for the District's debt service fund during 2004.



**New Albany Plain Local Joint Park District**  
*Schedule of Findings and Responses*  
 (Continued)  
 For the Years Ended December 31, 2005 and 2004

Corrective Action Plan
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Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2005.001	The District will monitor budgeted versus actual activity more closely and make amendments as necessary.	12/31/06	Dave Wharton, Executive Director
2005.002	The District will implement procedures for encumbering appropriations.	12/31/06	Dave Wharton, Executive Director
2005.003	The District will monitor budgeted versus actual activity more closely and make amendments as necessary.	12/31/06	Dave Wharton, Executive Director

**New Albany Plain Local Joint Park District**  
*Schedule of Prior Audit Findings*  
*For the Years Ended December 31, 2005 and 2004*

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2003.001	Filing of Annual Financial Report with the Auditor of State and Publishing Notice of Availability.	No	Partially Corrected - Reissued in part in Management Letter
2003.002	Monitoring of Budgeted Versus Actual Receipts and Expenditures	No	Partially Corrected – Reissued in Management Letter
2003.003	Lawful Appropriation of Expenditures	No	Reissued as Finding 2005.001
2003.004	Encumbrance of Appropriations	No	Reissued as Finding 2005.002



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**NEW ALBANY PLAIN LOCAL 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 12, 2006**