



Dave Yost • Auditor of State

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

National Trail Parks and Recreation District
Clark County
1301 Mitchell Boulevard
Springfield, Ohio 45503

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of National Trail Parks and Recreation District, Clark County, (the District) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy these requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2013 and 2012, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of National Trail Parks and Recreation District, Clark County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

October 10, 2014

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Governmental Fund Type</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Intergovernmental	\$1,320,372	\$995,512	\$1,886,001	\$4,201,885
Charges for Services	154,336			154,336
Investment Income	1,637	865	12,761	15,263
Gifts and Donations		72,391	686,340	758,731
Fees	107,827			107,827
Rental Income	38,174			38,174
Other Receipts	40,126		4,650	44,776
Total Cash Receipts	<u>1,662,472</u>	<u>1,068,768</u>	<u>2,589,752</u>	<u>5,320,992</u>
Cash Disbursements:				
Current:				
Salaries - Employees	591,233	675,247		1,266,480
Supplies and Materials	14,980	193,047		208,027
Contracts - Services	150,841	199,151	184,391	534,383
Miscellaneous Fees	12,493	269		12,762
Travel and Training	2,012	1,492		3,504
Public Employees Retirement	62,666	70,553		133,219
Capital Outlay	1,695		6,128,279	6,129,974
Debt Service - Capital Lease		46,283		46,283
Total Cash Disbursements	<u>835,920</u>	<u>1,186,042</u>	<u>6,312,670</u>	<u>8,334,632</u>
Excess of Receipts Over/(Under) Disbursements	<u>826,552</u>	<u>(117,274)</u>	<u>(3,722,918)</u>	<u>(3,013,640)</u>
Other Financing Receipts/(Disbursements):				
Transfers In		175,000		175,000
Transfers Out	(860,000)			(860,000)
Proceeds of Debt			1,975,000	1,975,000
Refunds	6,707	7,210		13,917
Reimbursements	(8,842)	8,842		
Total Other Financing Receipts/(Disbursements)	<u>(862,135)</u>	<u>191,052</u>	<u>1,975,000</u>	<u>1,303,917</u>
Net Change in Fund Cash Balances	<u>(35,583)</u>	<u>73,778</u>	<u>(1,747,918)</u>	<u>(1,709,723)</u>
Fund Cash Balances, January 1	<u>116,610</u>	<u>107,055</u>	<u>2,721,855</u>	<u>2,945,520</u>
Restricted		180,833	973,937	1,154,770
Assigned	21,599			21,599
Unassigned	59,428			59,428
Fund Cash Balances, December 31	<u>\$81,027</u>	<u>\$180,833</u>	<u>\$973,937</u>	<u>\$1,235,797</u>

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

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Proprietary Fund Type</u> <u>Enterprise</u>
Operating Cash Receipts:	
Charges for Services	\$1,252,149
Miscellaneous	25,939
Total Operating Cash Receipts	<u>1,278,088</u>
Operating Cash Disbursements:	
Salaries	926,340
County and State Fees	31,022
Public Employees Retirement	99,974
Contracts - Services	359,915
Supplies and Materials	428,608
Travel and Training	436
Total Operating Cash Disbursements	<u>1,846,295</u>
Operating Income (Loss)	<u>(568,207)</u>
Non-Operating Cash Receipts / (Disbursements):	
Intergovernmental Revenues	3,796
Interest	330
Capital Outlay	(37,062)
Capital Lease	(85,954)
Total Non-Operating Cash Receipts / Disbursements	<u>(118,890)</u>
Income (Loss) before Transfers	(687,097)
Other Financing Receipts:	
Transfers In	<u>685,000</u>
Net Change in Fund Cash Balances	(2,097)
Fund Cash Balances, January 1	<u>90,682</u>
Fund Cash Balances, December 31	<u><u>\$88,585</u></u>

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

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Governmental Fund Type</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Intergovernmental	\$1,317,200	\$926,364		\$2,243,564
Charges for Services	152,184			152,184
Investment Income	500	247	\$28,614	29,361
Gifts and Donations		61,928	281,485	343,413
Fees	102,949			102,949
Rental Income	32,785			32,785
Other Receipts	57,670	10,375		68,045
Total Cash Receipts	<u>1,663,288</u>	<u>998,914</u>	<u>310,099</u>	<u>2,972,301</u>
Cash Disbursements:				
Current:				
Salaries - Employees	671,773	729,326		1,401,099
Supplies and Materials	15,420	187,485	380	203,285
Contracts - Services	128,693	178,575	112,296	419,564
Miscellaneous Fees	17,523	968		18,491
Travel and Training	1,191	1,452		2,643
Public Employees Retirement	65,458	77,472		142,930
Capital Outlay			2,323	2,323
Debt Service - Capital Lease		46,283		46,283
Total Cash Disbursements	<u>900,058</u>	<u>1,221,561</u>	<u>114,999</u>	<u>2,236,618</u>
Excess of Receipts Over/(Under) Disbursements	<u>763,230</u>	<u>(222,647)</u>	<u>195,100</u>	<u>735,683</u>
Other Financing Receipts/(Disbursements):				
Transfers In		280,000		280,000
Transfers Out	(707,000)			(707,000)
Total Other Financing Receipts/(Disbursements)	<u>(707,000)</u>	<u>280,000</u>		<u>(427,000)</u>
Net Change in Fund Cash Balances	<u>56,230</u>	<u>57,353</u>	<u>195,100</u>	<u>308,683</u>
Fund Cash Balances, January 1	<u>60,380</u>	<u>49,702</u>	<u>2,526,755</u>	<u>2,636,837</u>
Restricted		107,055	2,721,855	2,828,910
Assigned	83,957			83,957
Unassigned	32,653			32,653
Fund Cash Balances, December 31	<u>\$116,610</u>	<u>\$107,055</u>	<u>\$2,721,855</u>	<u>\$2,945,520</u>

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

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts:	
Charges for Services	\$1,446,789
Miscellaneous	16,984
Total Operating Cash Receipts	1,463,773
Operating Cash Disbursements:	
Salaries	923,726
County and State Fees	32,550
Public Employees Retirement	105,715
Contracts - Services	348,913
Supplies and Materials	402,437
Travel and Training	110
Total Operating Cash Disbursements	1,813,451
Operating Income (Loss)	(349,678)
Non-Operating Cash Receipts / (Disbursements):	
Interest	780
Capital Outlay	(700)
Capital Lease	(86,204)
Total Non-Operating Cash Receipts / (Disbursements)	(86,124)
Income (Loss) before Transfers	(435,802)
Transfers In	427,000
Net Change in Fund Cash Balances	(8,802)
Fund Cash Balances, January 1	99,484
Fund Cash Balances, December 31	\$90,682

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

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the National Trail Parks and Recreation District, Clark County, (the District) as a body corporate and politic. The District is directed by a seven-member Board of Trustees: four are appointed by the City of Springfield, two by the Clark County Board of County Commissioners, and the seventh member to be selected by the first six. The District equips, operates and maintains parks, playgrounds, swimming pools, recreation centers, bikeways, golf courses, tennis facilities, and other related activities and facilities within the County owned or managed by the Board of County Commissioners of Clark County, Ohio and the City of Springfield, Ohio.

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

B. Basis of Accounting

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Cash and Investments

As the Ohio Revised Code permits, the City of Springfield Treasurer holds the District's deposits as the District's custodian. The City holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount.

D. Fund Accounting

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

1. General Fund

The General Fund accounts for and reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for and report proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted or committed to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

Dog Park Fund – This fund receives money from gifts and donations for the purpose of construction and maintenance of a dog park.

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sponsorship Fund – This fund receives gifts and donations to purchase equipment and supplies for parks, sports, and other activities.

Fireworks Trust Fund – This fund receives money from gifts and donations for the payment of fireworks displays.

Tournament Incentive Fund – This fund provides up-front money for tournament expenses that is repaid by the event organizers.

Countywide Levy Fund – This fund receives money from the Clark County Park District as part of a countywide property tax levy for the purpose of operations and maintenance of parks, greenspace, and bike trails.

3. Capital Projects Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had the following significant Capital Projects Fund:

Capital Fund – This fund receives money from restricted grants, gifts and donations to be used for various park and facility improvements.

4. Enterprise Funds

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The District has the following significant Enterprise Funds:

Golf Fund – This fund accounts for charges for services to provide two golf courses for the general public.

Aquatic Center Fund – This fund accounts for charges for services to provide an aquatic center for the general public.

B. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control, and appropriations may not exceed estimated resources. Appropriation authority includes current year appropriations plus encumbrances carried over from the prior year (if any). The Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year-end.

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of budgetary activity appears in Note 2.

C. 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 are as follows:

1. Non-spendable

The District classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

2. 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.

3. Committed

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

4. 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 Board members or a District official delegated that authority by resolution, or by State Statute.

5. 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.

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

D. Property, Plant and Equipment

The District records disbursement for acquisitions of property, plant and equipment when paid. The accompanying financial statements do not report these items as assets.

E. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

F. Long-Term Obligations

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received, and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither other financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2013 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$1,660,179	\$1,669,179	\$9,000
Special Revenue	1,226,847	1,259,820	32,973
Capital Projects	4,447,751	4,564,752	117,001
Enterprise	1,961,145	1,967,214	6,069
Total	<u>\$9,295,922</u>	<u>\$9,460,965</u>	<u>\$165,043</u>

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$1,744,136	\$1,726,361	\$17,775
Special Revenue	1,251,563	1,200,660	\$50,903
Capital Projects	7,168,685	6,875,077	\$293,608
Enterprise	2,043,751	2,018,794	\$24,957
Total	<u>\$12,208,135</u>	<u>\$11,820,892</u>	<u>\$387,243</u>

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

2. BUDGETARY ACTIVITY

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$1,619,691	\$1,663,288	\$43,597
Special Revenue	1,266,199	1,278,914	12,715
Capital Projects	308,985	310,099	1,114
Enterprise	1,885,735	1,891,553	5,818
Total	\$5,080,610	\$5,143,854	\$63,244

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$1,634,388	\$1,616,660	\$17,728
Special Revenue	1,278,768	1,239,610	\$39,158
Capital Projects	350,300	284,015	\$66,285
Enterprise	1,960,781	1,934,406	\$26,375
Total	\$5,224,237	\$5,074,691	\$149,546

3. RETIREMENT SYSTEM

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013, OPERS members contributed 10.0% of their gross salaries, and the District contributed an amount equal to 14.0% of participants' gross salaries. The District has paid all contributions required through December 31, 2013.

4. RISK MANAGEMENT

Commercial Insurance

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions.

5. DEBT

Debt outstanding at December 31, 2013 was as follows:

	Principal	Interest
Bond Anticipation Notes	\$1,975,000	.05%

**NATIONAL TRAIL PARKS AND RECREATION DISTRICT
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

5. DEBT (Continued)

The City of Springfield, the District's fiscal agent, issued bond anticipation notes to finance the construction of the Chiller Ice Arena. The City of Springfield is required to make debt payments according to the amortization schedule. The District received the proceeds of the debt from the City of Springfield and makes payments to the City of Springfield as additional allocated funds become available.

6. SUBSEQUENT EVENT

The District closed the Snyder Park Golf Course in 2014.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

National Trail Parks and Recreation District
Clark County
1301 Mitchell Boulevard
Springfield, Ohio 45503

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of National Trail Parks and Recreation District, Clark County, (the District) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, and have issued our report thereon dated October 10, 2014 wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

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 combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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 grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

One First National Plaza, 130 W. Second St., Suite 2040, Dayton, Ohio 45402
Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688

www.ohioauditor.gov

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

October 10, 2014



Dave Yost • Auditor of State

NATIONAL TRAIL PARKS AND RECREATION DISTRICT

CLARK 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
NOVEMBER 18, 2014**