



**Auditor of State  
Betty Montgomery**



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

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**Auditor of State  
Betty Montgomery**

National Trail Parks and Recreation District  
Clark County  
76 East High Street  
Springfield, Ohio 45502

To the Board of Trustees

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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**Betty Montgomery**  
Auditor of State

June 19, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

National Trail Parks and Recreation District  
Clark County  
76 East High Street  
Springfield, Ohio 45502

To the Board of Trustees:

We have audited the accompanying financial statements of the National Trail Parks and Recreation District, Clark County, (the District), as of and for the years ended December 31, 2005 and 2004. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, 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, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. 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 and reserves for encumbrances of the District, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 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 19, 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. 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 reporting 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.

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**Betty Montgomery**  
Auditor of State

June 19, 2006



**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, 2005**

	<u>Governmental Fund Type</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Intergovernmental	\$2,110,284	\$75,000	\$90,000	\$2,275,284
Charges for Services	117,906			117,906
Investment Income			19,976	19,976
Gifts and Donations	9,144	28,136	2,809,087	2,846,367
Fees	203,532			203,532
Rental Income	23,635			23,635
Other Receipts	45,831	67,019		112,850
<b>Total Cash Receipts</b>	<u>2,510,332</u>	<u>170,155</u>	<u>2,919,063</u>	<u>5,599,550</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries - Employees	1,615,733			1,615,733
Supplies and Materials	220,158	113,897	1,860,706	2,194,761
Contracts - Services	352,687	8,173	261,415	622,275
Debt Payment	22,000			22,000
Miscellaneous Fees	75,550	26,320	4,436	106,306
Travel and Training	1,055			1,055
Public Employees Retirement	181,846			181,846
<b>Total Cash Disbursements</b>	<u>2,469,029</u>	<u>148,390</u>	<u>2,126,557</u>	<u>4,743,976</u>
<b>Total Receipts Over Disbursements</b>	<u>41,303</u>	<u>21,765</u>	<u>792,506</u>	<u>855,574</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Refunds	3,219			3,219
Reimbursements	5,984		(5,984)	
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>9,203</u>		<u>(5,984)</u>	<u>3,219</u>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	50,506	21,765	786,522	858,793
Fund Cash Balances, January 1	<u>86,810</u>	<u>50,694</u>	<u>397,516</u>	<u>535,020</u>
<b>Fund Cash Balances, December 31</b>	<u>\$137,316</u>	<u>\$72,459</u>	<u>\$1,184,038</u>	<u>\$1,393,813</u>
Reserves for Encumbrances, December 31	<u>\$36,454</u>	<u>\$394</u>	<u>\$290,438</u>	<u>\$327,286</u>

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

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$1,692,500
Miscellaneous	12,044
	1,704,544
<b>Operating Cash Disbursements:</b>	
Salaries	1,016,527
County and State Fees	45,006
Public Employees Retirement	118,153
Contracts-Services	287,405
Supplies and Materials	509,093
Travel and Training	21
Other Expenses	23,370
	1,999,575
Operating Receipts (Under) Operating Disbursements	(295,031)
<b>Non-Operating Cash Receipts:</b>	
Intergovernmental Revenues	314,000
Receipts Over Disbursements	18,969
Fund Cash Balances, January 1	75,057
<b>Fund Cash Balances, December 31</b>	<b>\$94,026</b>
Reserves for Encumbrances, December 31	\$46,087

*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, 2004**

	<u>Governmental Fund Type</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Intergovernmental	\$1,936,336		\$5,984	\$1,942,320
Charges for Services	105,330			105,330
Investment Income			15,951	15,951
Gifts and Donations	5,792	33,461	892,400	931,653
Fees	344,099			344,099
Rental Income	25,526			25,526
Other Receipts	55,719	20,358	9,482	85,559
<b>Total Cash Receipts</b>	<u>2,472,802</u>	<u>53,819</u>	<u>923,817</u>	<u>3,450,438</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries - Employees	1,666,906			1,666,906
Supplies and Materials	208,410	3,630	1,561,455	1,773,495
Contracts - Services	279,634	12,475	456,159	748,268
Debt Payment	22,000			22,000
Miscellaneous Fees	98,238	22,146		120,384
Travel and Training	8,421			8,421
Public Employees Retirement	194,082			194,082
Other	1,017			1,017
<b>Total Cash Disbursements</b>	<u>2,478,708</u>	<u>38,251</u>	<u>2,017,614</u>	<u>4,534,573</u>
<b>Total Receipts Over/(Under) Disbursements</b>	(5,906)	15,568	(1,093,797)	(1,084,135)
<b>Other Financing Receipts:</b>				
Refunds	3,775			3,775
<b>Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements</b>	(2,131)	15,568	(1,093,797)	(1,080,360)
<b>Fund Cash Balances, January 1</b>	<u>88,941</u>	<u>35,126</u>	<u>1,491,313</u>	<u>1,615,380</u>
<b>Fund Cash Balances, December 31</b>	<u>\$86,810</u>	<u>\$50,694</u>	<u>\$397,516</u>	<u>\$535,020</u>
<b>Reserves for Encumbrances, December 31</b>	<u>\$52,978</u>	<u>\$0</u>	<u>\$121,170</u>	<u>\$174,148</u>

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

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$1,628,267
Miscellaneous	8,273
	1,636,540
<b>Operating Cash Disbursements:</b>	
Salaries	1,065,007
County and State Fees	45,301
Public Employees Retirement	124,143
Contracts-Services	205,731
Supplies and Materials	565,866
Equipment	189
Travel and Training	459
Other Expenses	15,902
	2,022,598
Operating Receipts (Under) Operating Disbursements	(386,058)
<b>Non-Operating Cash Receipts:</b>	
Intergovernmental Revenues	423,600
Receipts Over Disbursements	37,542
Fund Cash Balances, January 1	37,515
<b>Fund Cash Balances, December 31</b>	<b>\$75,057</b>
Reserves for Encumbrances, December 31	\$30,237

*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, 2004 AND 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The National Trail Parks and Recreation District, Clark County, (the District), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a seven-member Board of Trustees, two are appointed by the City of Springfield, two by the Clark County Board of County Commissioners, two by the Clark County Park District, 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, Clark County Park District, 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 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.

**C. Cash and Investments**

As permitted by the Ohio Revised Code, the City of Springfield Treasurer holds the District's cash as custodian for the District. The District's assets are held in the City's investment pool, and are valued at the Treasurer's reported carrying amount.

Money market mutual funds (including STAR Ohio) are recorded at share values reported by the mutual fund.

**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 all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2005  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Sandlot Baseball Fund** – This fund receives money from gifts and donations for the purpose of supporting the summer baseball program.

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

**Contractor Retainer Fund** – This fund holds a percentage of progress payments on construction contracts to ensure completion of projects in accordance with the contracts. Amounts retained are disbursed to the contractor upon satisfactory completion of the project.

**3. Capital Project 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 funds). The District had the following significant Capital Project Fund:

**Capital Fund** - This fund received money from intergovernmental contributions from Clark County and from gifts and donations. The proceeds are used for various park and pool improvements.

**4. Enterprise Fund**

This fund accounted for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The District had the following significant Enterprise Fund:

**Golf Course Fund** - This fund accounts for charges for services to provide a recreational facility for the general public.

**E. 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 or function 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. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2005  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. A summary of 2005 and 2004 budgetary activity appears in Note 2.

**F. 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.

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the cash basis of accounting the District uses.

**H. Debt Agreement**

Clark County agreed to provide funds in the amount of \$22,000 per year for five years through 2006 for the construction of the District's Administrative Building. These amounts are reflected as part of intergovernmental receipts and debt payments on the financial statements within the general fund.

**2. BUDGETARY ACTIVITY**

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

<b>2005 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$2,872,350	\$2,519,535	(\$352,815)
Special Revenue	357,500	170,155	(187,345)
Capital Projects	5,000,000	2,919,063	(2,080,937)
Enterprise	2,060,000	2,018,544	(41,456)
Total	\$10,289,850	\$7,627,297	(\$2,662,553)

<b>2005 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$2,689,065	\$2,505,483	\$183,582
Special Revenue	378,820	148,784	230,036
Capital Projects	5,294,185	2,422,979	2,871,206
Enterprise	2,105,513	2,045,662	59,851
Total	\$10,467,583	\$7,122,908	\$3,344,675

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2005  
(Continued)**

**2. BUDGETARY ACTIVITY (Continued)**

<b>2004 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$2,620,500	\$2,476,577	(\$143,923)
Special Revenue	315,000	53,819	(261,181)
Capital Projects	7,450,000	923,817	(6,526,183)
Enterprise	2,300,000	2,060,140	(239,860)
Total	\$12,685,500	\$5,514,353	(\$7,171,147)

<b>2004 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$2,620,000	\$2,531,686	\$88,314
Special Revenue	335,000	38,251	296,749
Capital Projects	7,989,344	2,138,784	5,850,560
Enterprise	2,300,000	2,052,835	247,165
Total	\$13,244,344	\$6,761,556	\$6,482,788

**3. RETIREMENT SYSTEM**

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

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, OPERS members contributed 8.5 percent of their gross salaries. The District contributed an amount equal to 13.55 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2005.

**4. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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

**5. SUBSEQUENT EVENT**

The District authorized the award of a bid for construction of an aquatic center for \$4.4 million at its June 12, 2006 Board meeting.





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' 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  
76 East High Street  
Springfield, Ohio 45502

To the Board of Trustees:

We have audited the financial statements of the National Trail Parks and Recreation District, Clark County, (the District), as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated June 19, 2006, wherein we noted the District followed accounting practices the Auditor of State prescribes rather 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 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 to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control 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 material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the District's management dated June 19, 2006, we reported a matter involving internal control over financial reporting we did not deem to be a reportable condition.

#### **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, 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the District's management dated June 19, 2006, we reported matters related to noncompliance we deemed immaterial.

National Trail Parks and Recreation District  
Clark County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of management and the Board of Trustees and is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 19, 2006



**Auditor of State  
Betty Montgomery**

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**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  
JULY 13, 2006**