



**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Greene County Park District
Greene County
651 Dayton-Xenia Road
Xenia, Ohio 45385

To the Board of Park Commissioners:

We have audited the accompanying financial statements of the Greene County Park District, Greene County, (the District) as of and for the years ended December 31, 2000 and 1999. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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, 2000 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the management, Board of Park Commissioners and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

May 11, 2001

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Type</u>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Intergovernmental Receipts	\$375,977	\$475			\$376,452
Charges for Services	23,385				23,385
Licenses, Permits & Fees	2,370				2,370
Fines and Forfeitures	8,524	3,953			12,477
Interest Income	14,953				14,953
Other Receipts	22,679			2,000	24,679
Total Cash Receipts	447,888	4,428		2,000	454,316
Cash Disbursements:					
Current:					
Supplies and Materials	22,801				22,801
Equipment	42,481				42,481
Contractual Services	292,093	50,000	4,005		346,098
Utilities	7,485				7,485
Capital Outlay	44,800				44,800
Other	60,326		48,790	2,000	111,116
Total Cash Disbursements	469,986	50,000	52,795	2,000	574,781
Total Receipts (Under) Disbursements	(22,098)	(45,572)	(52,795)	0	(120,465)
Fund cash balances, January 1	236,124	50,000	85,770	1,269	373,163
Fund cash balances, December 31	\$214,026	\$4,428	\$32,975	\$1,269	\$252,698
Reserves for Encumbrances, December 31	\$83,805	\$0	\$30,607	\$0	\$114,412

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

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES AND SIMILAR FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Type</u>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:					
Intergovernmental Receipts	\$515,103				\$515,103
Charges for Services	38,971				38,971
Licenses, Permits & Fees	905				905
Fines and Forfeitures	7,820				7,820
Interest Income	13,076				13,076
Other Receipts	8,826				8,826
Total Cash Receipts	<u>584,701</u>				<u>584,701</u>
Cash Disbursements:					
Current:					
Supplies and Materials	19,136		18,266		37,402
Equipment	43,941				43,941
Contractual Services	235,404		11,565		246,969
Utilities	7,134				7,134
Capital Outlay	160,000				160,000
Other	31,382				31,382
Total Cash Disbursements	<u>496,997</u>		<u>29,831</u>		<u>526,828</u>
Total Receipts Over/(Under) Disbursements	<u>87,704</u>		<u>(29,831)</u>		<u>57,873</u>
Other Financing Receipts/(Disbursements):					
Transfers-In			14,798		14,798
Advances-In	50,000		12,500		62,500
Transfers-Out	(14,798)				(14,798)
Advances-Out	(12,500)	(50,000)			(62,500)
Total Other Financing Receipts/(Disbursements)	<u>22,702</u>	<u>(50,000)</u>	<u>27,298</u>		<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	110,406	(50,000)	(2,533)		57,873
Fund Cash Balances, January 1	<u>125,718</u>	<u>100,000</u>	<u>88,303</u>	<u>\$1,269</u>	<u>315,290</u>
Fund Cash Balances, December 31	<u>\$236,124</u>	<u>\$50,000</u>	<u>\$85,770</u>	<u>\$1,269</u>	<u>\$373,163</u>
Reserves for Encumbrances, December 31	<u>\$104,838</u>	<u>\$0</u>	<u>\$70,380</u>	<u>\$0</u>	<u>\$175,218</u>

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

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Greene County Park District, Greene 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 three-member Board of Commissioners appointed by the probate judge of Greene County. The District acquires lands for conversion into forest reserves and for the conservation of the natural resources, including streams, lakes, submerged lands and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of same as the Board deems conducive to the general welfare.

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

In accordance with Ohio Revised Code, the District's cash is held and invested by the Greene County Treasurer, who acts as custodian for District monies. The District's assets are held in the County's cash and investment pool, and are 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 is the general operating fund. It is used to account 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 trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

Ohio to Erie Trail Fund - This fund is used to account for the revenue and expenditures related to the construction, maintenance, and repair of the Ohio to Erie Trails.

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Capital Project Funds

These funds are 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). The District had the following significant Capital Project Funds:

County Parks H Connector - This fund received a grant in the prior audit period for the construction, maintenance, and repair of the bikeway known as the H Connector.

Indian Mound Park - State grant for designing and landscaping a new entrance to the Indian Mound Park.

4. Fiduciary Fund (Trust Fund)

Trust funds are used to account for resources restricted by legally binding trust agreements. Funds for which the District is acting in an agency capacity are classified as agency funds. The District had the following significant fiduciary fund:

Sara Lee Arnovitz Trust Fund - This fund received a donation for the upkeep of the parks.

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, function or object level of control, and appropriations may not exceed estimated resources. 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.

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 commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2000 and 1999 budgetary activity appears in Note 2.

**GREENE COUNTY PARK DISTRICT
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**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$465,312	\$447,888	(\$17,424)
Special Revenue	250,000	4,428	(245,572)
Capital Projects	12,500	0	(12,500)
Fiduciary	2,000	2,000	0
Total	\$729,812	\$454,316	(\$275,496)

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$701,436	\$553,791	\$147,645
Special Revenue	300,000	50,000	250,000
Capital Projects	85,770	83,402	2,368
Fiduciary	3,269	2,000	1,269
Total	\$1,090,475	\$689,193	\$401,282

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$597,626	\$634,701	\$37,075
Special Revenue	0	0	0
Capital Projects	27,298	27,298	0
Fiduciary	0	0	0
Total	\$624,924	\$661,999	\$37,075

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. BUDGETARY ACTIVITY (Continued)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$726,807	\$629,133	\$97,674
Special Revenue	100,000	50,000	50,000
Capital Projects	118,602	100,211	18,391
Fiduciary	1,269	0	1,269
Total	\$946,678	\$779,344	\$167,334

3. RISK MANAGEMENT

The District has obtained commercial insurance for the following risks:

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

4. CONTINGENT LIABILITIES

Amounts received from grantor agencies are subject to audit and adjustment by the grantor, principally the federal government. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND
ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Greene County Park District
Greene County
651 Dayton-Xenia Road
Xenia, Ohio 45385

To the Board of Park Commissioners:

We have audited the accompanying financial statements of the Greene County Park District, Greene County, (the District), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 11, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the District in a separate letter dated May 11, 2001.

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 assurance 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 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 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. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 11, 2001.

Greene County Park District
Greene County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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This report is intended for the information and use of management and Board of Park Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

May 11, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

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GREENE COUNTY PARK DISTRICT

GREENE 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
JUNE 12, 2001**