



**O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001 - 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Report of Independent Accountants	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2001	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000	4
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	9

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REPORT OF INDEPENDENT ACCOUNTANTS

O.O. McIntyre Park District
Gallia County
Gallia County Courthouse
18 Locust Street, Room 1262
Gallipolis, Ohio 45631-1262

To the Board of Park District Commissioners:

We have audited the accompanying financial statements of the O.O. McIntyre Park District, Gallia County, Ohio (the District), as of and for the years ended December 31, 2001 and 2000. 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 *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 O.O. McIntyre Park District, Gallia County, as of December 31, 2001 and 2000, 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 March 19, 2002 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 audit committee, management, the 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

March 19, 2002

O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Taxes	\$302,010	\$	\$302,010
Intergovernmental Receipts	19,670		19,670
Investment Income	2,116	17,140	19,256
Gifts and Donations	3,110		3,110
Fees	25,954	110	26,064
Sales	6,589		6,589
Other Receipts	3,581	429	4,010
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	363,030	17,679	380,709
Cash Disbursements:			
Current:			
Salaries - Employees	147,718		147,718
Supplies	33,569		33,569
Materials	9,825	2,370	12,195
Equipment	9,073		9,073
Contracts - Repair	982		982
Contracts - Services	53,608	6,200	59,808
Advertising and Printing	811		811
Travel	1,821		1,821
Public Employees Retirement	20,694		20,694
Workers' Compensation	3,785		3,785
Medicare and Hospitalization	30,011		30,011
County Auditor and Treasurer Fees	3,600		3,600
Other	10,714		10,714
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	326,211	8,570	334,781
Total Cash Receipts Over/(Under) Cash Disbursements	<hr/>	<hr/>	<hr/>
	36,819	9,109	45,928
Other Financing Receipts/(Disbursements):			
Transfers-In		16,000	16,000
Transfers-Out	(16,000)		(16,000)
	<hr/>	<hr/>	<hr/>
Total Other Financing Receipts/(Disbursements)	(16,000)	16,000	0
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<hr/>	<hr/>	<hr/>
	20,819	25,109	45,928
Fund Cash Balances, January 1	<hr/>	<hr/>	<hr/>
	34,984	283,412	318,396
Fund Cash Balances, December 31	<hr/>	<hr/>	<hr/>
	\$55,803	\$308,521	\$364,324
Reserves for Encumbrances, December 31	<hr/>	<hr/>	<hr/>
	\$7,509	\$0	\$7,509

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

**O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY**

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

	<u>Governmental Fund Type</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Taxes	\$266,532	\$	\$266,532
Intergovernmental Receipts	19,348		19,348
Investment Income	2,402	14,628	17,030
Gifts and Donations	2,195		2,195
Fees	25,997	110	26,107
Sales	7,808		7,808
Other Receipts	6,816	511	7,327
	<u>331,098</u>	<u>15,249</u>	<u>346,347</u>
Total Cash Receipts			
Cash Disbursements:			
Current:			
Salaries - Employees	147,614		147,614
Supplies	29,449		29,449
Materials	11,777		11,777
Equipment	26,164		26,164
Contracts - Repair	712		712
Contracts - Services	59,750		59,750
Advertising and Printing	725		725
Travel	3,455		3,455
Public Employees Retirement	19,791		19,791
Workers' Compensation	936		936
Medicare and Hospitalization	27,375		27,375
Other	13,563		13,563
	<u>341,311</u>	<u>0</u>	<u>341,311</u>
Total Cash Disbursements			
Total Cash Receipts Over/(Under) Cash Disbursements	<u>(10,213)</u>	<u>15,249</u>	<u>5,036</u>
Fund Cash Balances, January 1	<u>45,197</u>	<u>268,163</u>	<u>313,360</u>
Fund Cash Balances, December 31	<u>\$34,984</u>	<u>\$283,412</u>	<u>\$318,396</u>
Reserves for Encumbrances, December 31	<u>\$4,395</u>	<u>\$0</u>	<u>\$4,395</u>

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

**O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

O.O. McIntyre Park District, Gallia 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 Gallia 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, 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

As permitted by the Ohio Revised Code, the Gallia County Treasurer holds the District's cash as custodian for the District. The District's assets are held in the County's name 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.

O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Capital Projects 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 Projects Fund:

Capital Development Trust Fund - This fund receives donations and revenue from easements and leases. Funds are used to finance capital improvements for the Park District and for land acquisition.

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. 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.

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 2001 and 2000 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

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

**O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 basis of accounting the District uses.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 363,030	\$ 363,030	\$ 0
Capital Projects	33,679	33,679	0
Total	\$ 396,709	\$ 396,709	\$ 0

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 361,244	\$ 349,720	\$ 11,524
Capital Projects	9,900	8,570	1,330
Total	\$ 371,144	\$ 358,290	\$ 12,854

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 327,443	\$ 331,098	\$ 3,655
Capital Projects	12,000	15,249	3,249
Total	\$ 339,443	\$ 346,347	\$ 6,904

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 367,295	\$ 345,706	\$ 21,589
Capital Projects	0	0	0
Total	\$ 367,295	\$ 345,706	\$ 21,589

**O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

3. 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 Park Commissioners. 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 payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the District.

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.

4. RETIREMENT SYSTEM

The District's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced the employer contribution rate to 8.13% effective July 1, 2000 through December 31, 2000. The District has paid all contributions required through December 31, 2001.

5. RISK MANAGEMENT

The District has insurance through a private carrier. Coverage is subject to deductibles and scheduled property. The following risks are covered by their policy:

- Contractor's Equipment Coverage
- Miscellaneous Floater Coverage
- Fine Arts Coverage
- Commercial Property Coverage (Park location and Bridges)

Health and life insurance are also available for Park District employees through Gallia County.



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

O.O. McIntyre Park District
Gallia County
Gallia County Courthouse
18 Locust Street, Room 1262
Gallipolis, Ohio 45631-1262

To the Board of Park District Commissioners:

We have audited the accompanying financial statements of O.O. McIntyre Park District, Gallia County, Ohio (the District), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated March 19, 2002. 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.

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 certain immaterial instances of noncompliance that we have reported to management of the District in a separate letter dated March 19, 2002.

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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated March 19, 2002.

O.O. McIntyre Park District
Gallia County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of the audit committee, management and the 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

March 19, 2002



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O.O. MCINTYRE PARK DISTRICT

GALLIA 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
APRIL 18, 2002**