



**Auditor of State
Betty Montgomery**

O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

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, 2003 and 2002. 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 of O.O. McIntyre Park District, Gallia County, as of December 31, 2003 and 2002, 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 October 13, 2004 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 management, the Board of Park District 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.

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

Betty Montgomery
Auditor of State

October 13, 2004

**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, 2003**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Taxes	\$242,755	\$	\$	\$242,755
Intergovernmental Receipts	99,594	9,611		109,205
Investment Income	676		14,161	14,837
Gifts and Donations	2,845			2,845
Fees	28,253			28,253
Sales	1,819			1,819
Other Receipts	9,889		1,137	11,026
Total Cash Receipts	<u>385,831</u>	<u>9,611</u>	<u>15,298</u>	<u>410,740</u>
Cash Disbursements:				
Salaries - Employees	142,241			142,241
Supplies	34,013			34,013
Materials	2,224			2,224
Equipment	9,325	1,164		10,489
Contracts - Repair	2,422			2,422
Contracts - Services	48,438	5,600	1,125	55,163
Advertising and Printing	1,428			1,428
Vehicles	2,790			2,790
Public Employee's Retirement	17,565			17,565
Worker's Compensation	2,193			2,193
Medicare and Hospitalization	48,740			48,740
County Auditor and Treasurer Fees	8,116			8,116
Capital Outlay			27,500	27,500
Other	5,804		150	5,954
Total Cash Disbursements	<u>325,299</u>	<u>6,764</u>	<u>28,775</u>	<u>360,838</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>60,532</u>	<u>2,847</u>	<u>(13,477)</u>	<u>49,902</u>
Other Financing Receipts/(Disbursements):				
Transfers-In	2,847		66,047	68,894
Transfers-Out	(66,047)	(2,847)		(68,894)
Total Other Financing Receipts/(Disbursements)	<u>(63,200)</u>	<u>(2,847)</u>	<u>66,047</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(2,668)</u>	<u>0</u>	<u>52,570</u>	<u>49,902</u>
Fund Cash Balances, January 1	<u>20,385</u>	<u>0</u>	<u>367,211</u>	<u>387,596</u>
Fund Cash Balances, December 31	<u><u>\$17,717</u></u>	<u><u>\$0</u></u>	<u><u>\$419,781</u></u>	<u><u>\$437,498</u></u>

The notes to the financial statement 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, 2002**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Taxes	\$226,730	\$	\$226,730
Intergovernmental Receipts	86,863	19,998	106,861
Investment Income	2,125	10,184	12,309
Gifts and Donations	1,250		1,250
Fees	27,909	110	28,019
Sales	3,038		3,038
Other Receipts	640	553	1,193
	<u>348,555</u>	<u>30,845</u>	<u>379,400</u>
Total Cash Receipts			
	<u>348,555</u>	<u>30,845</u>	<u>379,400</u>
Cash Disbursements:			
Salaries - Employees	125,275		125,275
Supplies	35,519		35,519
Materials	6,379	11,385	17,764
Equipment	21,940		21,940
Contracts - Repair	3,791		3,791
Contracts - Services	61,597	7,598	69,195
Advertising and Printing	2,764		2,764
Vehicles	1,550		1,550
Public Employee's Retirement	13,190		13,190
Worker's Compensation	675		675
Medicare and Hospitalization	42,049		42,049
County Auditor and Treasurer Fees	9,034		9,034
Capital Outlay		25,791	25,791
Other	10,240		10,240
	<u>334,003</u>	<u>44,774</u>	<u>378,777</u>
Total Cash Disbursements			
	<u>334,003</u>	<u>44,774</u>	<u>378,777</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>14,552</u>	<u>(13,929)</u>	<u>623</u>
Other Financing Receipts/(Disbursements):			
Insurance Reimbursements	22,649		22,649
Transfers-In		72,619	72,619
Transfers-Out	(72,619)		(72,619)
	<u>(49,970)</u>	<u>72,619</u>	<u>22,649</u>
Total Other Financing Receipts/(Disbursements)			
	<u>(49,970)</u>	<u>72,619</u>	<u>22,649</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(35,418)</u>	<u>58,690</u>	<u>23,272</u>
Fund Cash Balances, January 1	<u>55,803</u>	<u>308,521</u>	<u>364,324</u>
Fund Cash Balances, December 31	<u><u>\$20,385</u></u>	<u><u>\$367,211</u></u>	<u><u>\$387,596</u></u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

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 Park District 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 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

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 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 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. The District had the following significant Special Revenue Fund:

Federal Emergency Management (FEMA) Fund – This fund receives federal monies for the repair of damages caused by the 2003 ice storm.

O.O. MCINTYRE PARK DISTRICT
GALLIA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (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:

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.

Replacement Fund – This fund receives revenues from donations and interest. Funds are used to finance capital improvements and equipment replacement needs.

Rails to Trails Fund – This fund receives donations and interest. Funds are used to finance the development and maintenance of the Gallia County hike and bike trail and facilities.

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 of Park District Commissioners must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2003 and 2002 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(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, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$388,679	\$388,678	(\$1)
Special Revenue	9,611	9,611	0
Capital Projects	249,940	81,345	(168,595)
Total	\$648,230	\$479,634	(\$168,596)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$397,275	\$391,346	\$5,929
Special Revenue	9,611	9,611	0
Capital Projects	28,775	28,775	0
Total	\$435,661	\$429,732	\$5,929

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$371,204	\$371,204	\$0
Capital Projects	78,980	103,464	24,484
Total	\$450,184	\$474,668	\$24,484

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$427,354	\$406,622	\$20,732
Capital Projects	64,676	44,774	19,902
Total	\$492,030	\$451,396	\$40,634

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by 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 elected officials and 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 prescribed by the Ohio Revised Code. For 2003 and 2002, members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all employer contributions required through December 31, 2003.

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 District employees through Gallia County.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT 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, 2003 and 2002, and have issued our report thereon dated October 13, 2004. 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 tested its compliance with certain provisions of laws, regulations, contracts and grants, 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 such an opinion. The results of our tests disclosed no instances of noncompliance we must report 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 October 13, 2004.

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 October 13, 2004.

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

This report is intended for the information and use of management and the Board of Park District Commissioners, and is not intended to be, and should not be used by 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

October 13, 2004



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

**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
NOVEMBER 30, 2004**