



**Auditor of State  
Betty Montgomery**



CLERMONT COUNTY PARK DISTRICT  
CLERMONT COUNTY

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**Auditor of State  
Betty Montgomery**

Clermont County Park District  
Clermont County  
2228 U.S. Route 50  
Batavia, Ohio 45103

To the Board of Commissioners:

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

April 10, 2006

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Clermont County Park District  
Clermont County  
2228 U.S. Route 50  
Batavia, Ohio 45103

To the Board of Commissioners:

We have audited the accompanying financial statements of the Clermont County Park District, Clermont County, Ohio (the District), as of and for the years ended December 31, 2004 and 2003. 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 year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 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 year ended December 31, 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, 2004, or its changes in financial position for the year then ended.

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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 Clermont County Park District, Clermont County, as of December 31, 2004 and 2003, 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 year ended December 31, 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 April 10, 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.

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

**Betty Montgomery**  
Auditor of State

April 10, 2006

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT 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>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Taxes	\$336,044	\$0	\$0	\$336,044
Intergovernmental	73,742	0	388,607	462,349
Investment Income	5,778	0	5,919	11,697
Charges for Services	78,149	0	0	78,149
Donations	55,400	0	0	55,400
Other Receipts	2,495	0	0	2,495
<b>Total Cash Receipts</b>	<u>551,608</u>	<u>0</u>	<u>394,526</u>	<u>946,134</u>
<b>Cash Disbursements:</b>				
Current:				
Personal Services	191,485	0	0	191,485
Fringe Benefits	51,985	0	0	51,985
Purchased Services	56,034	0	0	56,034
Materials and Supplies	43,673	0	0	43,673
Maintenance and Repair	11,130	0	0	11,130
Utilities	35,348	0	0	35,348
Capital Outlay	17,907	0	747,070	764,977
Debt:				
Payment of Principal	0	0	0	0
Payment of Interest	0	11,778	0	11,778
Other	5,689	0	0	5,689
<b>Total Cash Disbursements</b>	<u>413,251</u>	<u>11,778</u>	<u>747,070</u>	<u>1,172,099</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>138,357</u>	<u>(11,778)</u>	<u>(352,544)</u>	<u>(225,965)</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Sale of Public Debt:				
Sale of Bonds			500,000	500,000
Transfers-In		11,778		11,778
Transfers-Out	(11,778)			(11,778)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(11,778)</u>	<u>11,778</u>	<u>500,000</u>	<u>500,000</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>126,579</u>	<u>0</u>	<u>147,456</u>	<u>274,035</u>
<b>Fund Cash Balances, January 1</b>	<u>268,963</u>	<u>0</u>	<u>0</u>	<u>268,963</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$395,542</u></u>	<u><u>\$0</u></u>	<u><u>\$147,456</u></u>	<u><u>\$542,998</u></u>
<b>Reserves for Encumbrances, December 31</b>	<u><u>\$465,617</u></u>	<u><u>\$0</u></u>	<u><u>\$223,954</u></u>	<u><u>\$689,571</u></u>

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

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT 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 Type</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Taxes	\$331,903	\$0	\$331,903
Intergovernmental	220,014	36,427	256,441
Investment Income	6,108		6,108
Charges for Services	69,250		69,250
Donations	96,599		96,599
Other Receipts	3,135		3,135
	<u>727,009</u>	<u>36,427</u>	<u>763,436</u>
<b>Total Cash Receipts</b>			
	<u>727,009</u>	<u>36,427</u>	<u>763,436</u>
<b>Cash Disbursements:</b>			
Current:			
Personal Services	180,848		180,848
Fringe Benefits	57,673		57,673
Purchased Services	53,121		53,121
Materials and Supplies	36,858		36,858
Maintenance and Repair	8,034		8,034
Utilities	34,090		34,090
Capital Outlay	246,034	36,427	282,461
Other	5,125		5,125
	<u>621,783</u>	<u>36,427</u>	<u>658,210</u>
<b>Total Cash Disbursements</b>			
	<u>621,783</u>	<u>36,427</u>	<u>658,210</u>
Total Receipts Over/(Under) Disbursements	<u>105,226</u>	<u>0</u>	<u>105,226</u>
Fund Cash Balances, January 1	<u>163,737</u>		<u>163,737</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$268,963</u></b>	<b><u>\$0</u></b>	<b><u>\$268,963</u></b>
Reserves for Encumbrances, December 31	<u>\$118,608</u>	<u>\$0</u>	<u>\$118,608</u>

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

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**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 Clermont County Park District, Clermont County, Ohio (the District), as a body corporate and politic. The probate judge of Clermont County appoints a three-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving 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 these assets 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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes 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 Clermont County Treasurer holds the District's cash as the District's custodian. The County 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 all financial resources except those required to be accounted for in another fund.

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

**2. Debt Service Funds**

These funds account for resources the District accumulates to pay bond and note debt. The District had the following significant Debt Service Fund:

Chilo Lock/Dam Revenue Bond Fund – This fund receives resources to pay principal and interest on the \$500,000 special obligation improvement bond that was issued to finance the Chilo Lock/Dam Improvement project.

**3. Capital Project Funds**

These funds account for receipts restricted for acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The District had the following significant Capital Project Fund:

Chilo Lock/Dam Improvement Fund - This fund received proceeds from the Federal Highway Administration, through the Ohio Department of Transportation to renovate the Chilo Lock and Dam No. 34 Operation Building and adjacent Lockmaster House. This fund also received special obligation improvement bond money to finance the aforementioned project.

**E. Budgetary Process**

The Ohio Revised Code requires the Board of Commissioners to budget each fund 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 2004 and 2003 budgetary activity appears in Note 2.

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

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

**F. Property, Plant, and Equipment**

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

**G. 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.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004 and 2003 follows:

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$937,011	\$551,608	(\$385,403)
Debt Service	11,778	11,778	0
Capital Projects	888,605	894,526	5,921
Total	\$1,837,394	\$1,457,912	(\$379,482)

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$989,569	\$890,646	\$98,923
Debt Service	11,778	11,778	0
Capital Projects	971,032	971,024	8
Total	\$1,972,379	\$1,873,448	\$98,931

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$539,980	\$526,121	(\$13,859)
Capital Projects	36,427	36,427	0
Total	\$576,407	\$562,548	(\$13,859)

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**2. BUDGETARY ACTIVITY (Continued)**

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$580,161	\$539,503	\$40,658
Capital Projects	36,427	36,427	0
Total	\$616,588	\$575,930	\$40,658

In 2003 the Ohio Public Works Commission granted the District \$150,000 of Clean Ohio Conservation Grant Funds for the purchase of land. These funds were used to purchase additional land for the District. The Pattison Foundation owned the property that was purchased. This land was appraised at \$200,000 however the Foundation sold this property to the District as a bargain sale for \$150,000 contributing an in kind amount of \$50,000 plus \$888 which was paid by the Foundation for closing costs. These on behalf funds totaling \$200,888 were not originally recorded on the District's financial records or included in the budgetary amounts reflected above. However, the on behalf receipts and expenditures are included on the accompanying 2003 financial statements.

**3. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board of Park Commissioners adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

Property owners assess tangible personal property tax. They must file a list of this 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.

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**4. DEBT**

Debt outstanding at December 31, 2004 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Special Obligation Improvement Bond	500,000	4.00%

The District issued a Special Obligation Improvement Bond on April 29, 2004, in the amount of \$500,000 at 4.00 percent for a term of twenty years to improve the land of the District by renovating, equipping, and furnishing the Chilo Lock and Dam No. 34 Operation Building and adjacent Lockmaster House. Interest and principal payments are due semi-annually to the New Richmond National Bank. The debt is intended to be repaid from revenue generated from the operation of District facilities and is not a general obligation debt of the District.

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31:</u>	<u>Special Obligation Bond</u>
2005	\$36,800
2006	36,828
2007	36,728
2008	36,804
2009	36,748
2010 - 2014	184,008
2015 - 2019	183,936
2020 - 2024	183,968
Total	\$735,820

**5. 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 2004 and 2003, 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, 2004.

**CLERMONT COUNTY PARK DISTRICT  
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**6. RISK MANAGEMENT**

**Commercial Insurance**

The District has obtained commercial insurance for the following risks:

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

The District also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

**7. PATTISON FOUNDATION**

The Pattison Foundation is an endowment fund that funds projects of the Clermont County Park District. The Pattison Foundation is a separate legal entity. The Pattison Foundation tries to fund \$50,000 a year in projects. The Clermont County Park District Board provides the Pattison Board with projects requiring funding. The Pattison Foundation Board meets once a year to decide which projects to fund. Disbursements are made directly to the Park District. The Park District completes a receipt when the donation is received and deposits the monies with the County Auditor's Office.

The Park District posts the receipt in their ledger, and the County Auditor's Office posts the receipt in their system. The Park District received \$41,648 in cash donations and \$50,888 in on behalf contributions during 2003 and \$48,254 during 2004 from the Pattison Foundation. These funds are reflected on the District's financial statements in the General Fund as donations.

**8. GREATER CINCINNATI FOUNDATION**

The Greater Cincinnati Foundation established an endowment fund for the Clermont County Park District during 2002. The Greater Cincinnati Foundation is a separate legal entity. The Pattison Foundation made a donation of \$5,000 to the Greater Cincinnati Foundation to start the Clermont County Park District Fund. There must be a minimum of \$5,000 in the fund. This fund receives donations which would benefit the Park District. The Greater Cincinnati Foundation appointed the Clermont County Park Board Members to serve as the Advisory Board. The Advisory Board makes recommendations to the Greater Cincinnati Foundation regarding what projects to fund. The Greater Cincinnati Foundation manages the money, disburses the money, and makes the final decision regarding projects. Disbursements will be made directly to the Park District. The Park District did not receive any monies from the Greater Cincinnati Foundation during fiscal year 2003 or 2004.

**9. CLEAN OHIO CONSERVATION FUND**

The District was awarded \$150,000 of Clean Ohio Conservation Funds from the Ohio Public Works Commission. These funds were used to help fund the purchase of land known as the Kohn property for the District. Grant funds were expended December 19, 2003 by the Ohio Public Works Commission on behalf of the Park District. The receipt and disbursement of these funds has been recorded on the District's 2003 financial statements in the General fund as intergovernmental revenue and capital outlay expenditures.



## **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***

Clermont County Park District  
Clermont County  
2228 U.S. Route 50  
Batavia, Ohio 45103

To the Board of Commissioners:

We have audited the financial statements of the Clermont County Park District, Clermont County, Ohio (the District), as of and for the year ended December 31, 2004 and 2003, and have issued our report thereon dated April 10, 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. In a separate letter to the District's management dated April 10, 2006, we reported an other matter involving internal control over financial reporting we did not deem 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 April 10, 2006, we reported another matter related to noncompliance we deemed immaterial.

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Clermont County Park District  
Clermont 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 Park Commissioners. It 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

April 10, 2006



**Auditor of State  
Betty Montgomery**

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**CLERMONT COUNTY PARK DISTRICT**

**CLERMONT 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 13, 2006**