



Mary Taylor, CPA  
Auditor of State



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

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Mary Taylor, CPA  
Auditor of State

National Trail Parks and Recreation District  
Clark County  
1301 Mitchell Blvd.  
Springfield, Ohio 45503

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 an 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 adverse 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.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

April 7, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

National Trail Parks and Recreation District  
Clark County  
1301 Mitchell Blvd.  
Springfield, Ohio 45503

To the Board of Trustees:

We have audited the accompanying financial statements of National Trail Parks and Recreation District, Clark County, (the District) as of and for the years ended December 31, 2009 and 2008. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the District's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The Auditor of State permits, but does not require Districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. 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, 2009 and 2008 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, 2009 and 2008, or its changes in financial position or cash flows 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 National Trail Parks and Recreation District, Clark County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 7, 2010, 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 "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

April 7, 2010

**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, 2009**

	<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	\$1,683,500			\$1,683,500
Charges for Services	115,663			115,663
Investment Income	874		\$66,425	67,299
Gifts and Donations	600	\$38,871	140,055	179,526
Fees	120,238			120,238
Rental Income	33,582			33,582
Other Receipts	34,123			34,123
Total Cash Receipts	<u>1,988,580</u>	<u>38,871</u>	<u>206,480</u>	<u>2,233,931</u>
<b>Cash Disbursements:</b>				
<b>Current:</b>				
Salaries - Employees	1,487,220			1,487,220
Supplies and Materials	159,576	8,209		167,785
Contracts - Services	270,199	26,783		296,982
Miscellaneous Fees	65,207			65,207
Travel and Training	594			594
Public Employees Retirement	155,254			155,254
Capital Outlay			10,281	10,281
Total Cash Disbursements	<u>2,138,050</u>	<u>34,992</u>	<u>10,281</u>	<u>2,183,323</u>
Total Receipts Over/(Under) Disbursements	<u>(149,470)</u>	<u>3,879</u>	<u>196,199</u>	<u>50,608</u>
<b>Other Financing Disbursements:</b>				
Transfers Out	(80,000)			(80,000)
Total Other Financing Disbursements	<u>(80,000)</u>			<u>(80,000)</u>
Cash Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(229,470)</u>	<u>3,879</u>	<u>196,199</u>	<u>(29,392)</u>
Fund Cash Balances, January 1	<u>440,385</u>	<u>25,794</u>	<u>2,526,326</u>	<u>2,992,505</u>
Fund Cash Balances, December 31	<u>\$210,915</u>	<u>\$29,673</u>	<u>\$2,722,525</u>	<u>\$2,963,113</u>
Reserves for Encumbrances, December 31	<u>\$44,585</u>	<u>\$3,344</u>	<u>\$13,490</u>	<u>\$61,419</u>

*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 PROPRIETARY AND FIDUCIARY FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Proprietary Fund Type</u>	<u>Fidciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
<b>Operating Cash Receipts:</b>			
Charges for Services	\$1,746,928		\$1,746,928
Donations		\$50,536	50,536
Miscellaneous	9,314		9,314
Total Operating Cash Receipts	<u>1,756,242</u>	<u>50,536</u>	<u>1,806,778</u>
<b>Operating Cash Disbursements:</b>			
Salaries	970,465		970,465
County and State Fees	39,827		39,827
Public Employees Retirement	111,005		111,005
Contracts-Services	373,123	36,202	409,325
Supplies and Materials	204,748		204,748
Travel and Training	225		225
Capital Outlay		12,722	12,722
Total Operating Cash Disbursements	<u>1,699,393</u>	<u>48,924</u>	<u>1,748,317</u>
Excess of Operating Receipts over Operating Disbursements	56,849	1,612	58,461
<b>Other Financing Receipts:</b>			
Transfers In	<u>80,000</u>		<u>80,000</u>
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements	136,849	1,612	138,461
<b>Non-Operating Cash Receipts:</b>			
Interest	<u>4,572</u>		<u>4,572</u>
Total Non-Operating Cash Receipts	<u>4,572</u>		<u>4,572</u>
Net Receipts Over Disbursements	141,421	1,612	143,033
Fund Cash Balances, January 1	<u>54,938</u>		<u>54,938</u>
Fund Cash Balances, December 31	<u>\$196,359</u>	<u>\$1,612</u>	<u>\$197,971</u>
Reserves for Encumbrances, December 31	<u>\$39,224</u>	<u>\$482,376</u>	<u>\$521,600</u>

*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, 2008**

	<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	\$2,406,051			\$2,406,051
Charges for Services	126,790			126,790
Investment Income	1,136		\$102,853	103,989
Gifts and Donations		\$46,954	151,510	198,464
Fees	114,479			114,479
Rental Income	29,452			29,452
Other Receipts	56,122			56,122
Total Cash Receipts	<u>2,734,030</u>	<u>46,954</u>	<u>254,363</u>	<u>3,035,347</u>
<b>Cash Disbursements:</b>				
<b>Current:</b>				
Salaries - Employees	1,561,949			1,561,949
Supplies and Materials	200,041	13,124	20	213,185
Contracts - Services	301,502	21,400	19,635	342,537
Miscellaneous Fees	61,049	99,470		160,519
Travel and Training	2,090			2,090
Public Employees Retirement	169,670			169,670
Capital Outlay	28,393		25,538	53,931
Total Cash Disbursements	<u>2,324,694</u>	<u>133,994</u>	<u>45,193</u>	<u>2,503,881</u>
Total Receipts Over/(Under) Disbursements	<u>409,336</u>	<u>(87,040)</u>	<u>209,170</u>	<u>531,466</u>
<b>Other Financing Disbursements:</b>				
Transfers Out	(146,000)			(146,000)
Total Other Financing Disbursements	<u>(146,000)</u>			<u>(146,000)</u>
Cash Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	263,336	(87,040)	209,170	385,466
Fund Cash Balances, January 1	<u>177,049</u>	<u>112,834</u>	<u>2,317,156</u>	<u>2,607,039</u>
Fund Cash Balances, December 31	<u>\$440,385</u>	<u>\$25,794</u>	<u>\$2,526,326</u>	<u>\$2,992,505</u>
Reserves for Encumbrances, December 31	<u>\$44,178</u>	<u>\$0</u>	<u>\$14,390</u>	<u>\$58,568</u>

*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  
CHANGE IN FUND CASH BALANCES  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Proprietary Fund Type</b>
	<b>Enterprise</b>
<b>Operating Cash Receipts:</b>	
Charges for Services	\$1,955,482
Miscellaneous	11,160
Total Operating Cash Receipts	1,966,642
<b>Operating Cash Disbursements:</b>	
Salaries	1,112,235
County and State Fees	50,496
Public Employees Retirement	133,359
Contracts-Services	389,397
Supplies and Materials	494,149
Equipment	3,434
Travel and Training	269
Total Operating Cash Disbursements	2,183,339
Excess of Operating Receipts Under Operating Disbursements	(216,697)
<b>Other Financing Receipts:</b>	
Transfers In	146,000
Excess of Cash Receipts and Other Financing Receipts Under Cash Disbursements	(70,697)
<b>Non-Operating Cash Receipts:</b>	
Interest	4,905
Total Non-Operating Cash Receipts	4,905
Net Receipts Under Disbursements	(65,792)
Fund Cash Balances, January 1	120,730
Fund Cash Balances, December 31	\$54,938
Reserves for Encumbrances, December 31	\$48,603

*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, 2009 AND 2008**

**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 National Trail Parks and Recreation District, Clark County, (the District) as a body corporate and politic. The District is directed by a seven member Board of Trustees; four are appointed by the City of Springfield, two by the Clark County Board of County Commissioners 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 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. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts 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. Deposit and Investments**

As the Ohio Revised Code permits, the City of Springfield Treasurer holds the District's deposits as the District's custodian. The City 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 reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

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

**Dog Park Fund** – This fund receives money from gifts and donations for the purpose of construction and maintenance of a dog park.

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

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

**Sponsorship Fund** - This fund receives gifts and donations to purchase equipment and supplies for parks, sports, and other activities.

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

**Tournament Incentive Fund** – This fund provides up-front money for tournament expenses that is repaid by the event organizers.

**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 Funds**

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

**Capital Fund** – This fund receives money from gifts and donations to be used for various park and facility improvements.

**4. Enterprise Funds**

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The District had the following significant Enterprise Funds:

**Golf Course Fund** – This fund accounts for charges for services to provide a golf course for the general public.

**Aquatic Center Fund** – This fund is used to account for charges for services to provide an aquatic center for the general public.

**5. Agency Funds**

These funds account for proceeds held by the District on behalf of individuals, private organizations, and other governments. The District has the following significant Agency Fund:

**Springfield Arts Council/Veteran's Park Fund** – This fund is used to account for contributions for renovations at Veteran's Park. The District does not own Veteran's Park, however they are managing a renovation at the Park.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, 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 individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2009 and 2008 budgetary activity appears in Note 2.

**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 2009 and 2008 follows:

<b>2009 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$1,998,096	\$1,988,580	(\$ 9,516)
Special Revenue	30,604	38,871	8,267
Capital Projects	104,176	206,480	102,304
Enterprise	1,814,123	1,840,814	26,691
Total	<u>\$3,946,999</u>	<u>\$4,074,745</u>	<u>\$127,746</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**2. BUDGETARY ACTIVITY (Continued)**

**2009 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$2,313,731	\$2,262,635	\$ 51,096
Special Revenue	46,000	38,336	7,664
Capital Projects	1,013,390	23,771	989,619
Enterprise	1,831,997	1,738,617	93,380
Total	<u>\$5,205,118</u>	<u>\$4,063,359</u>	<u>\$1,141,759</u>

**2008 Budgeted vs. Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$2,732,800	\$2,734,030	\$ 1,230
Special Revenue	41,100	46,954	5,854
Capital Projects	254,300	254,363	63
Enterprise	2,151,900	2,117,547	(34,353)
Total	<u>\$5,180,100</u>	<u>\$5,152,894</u>	<u>(\$27,206)</u>

**2008 Budgeted vs. Actual Budgetary Basis Expenditures**

<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$ 2,848,437	\$2,514,872	\$ 333,565
Special Revenue	353,000	133,994	219,006
Capital Projects	6,052,366	59,583	5,992,783
Enterprise	2,476,897	2,231,942	244,955
Total	<u>\$11,730,700</u>	<u>\$4,940,391</u>	<u>\$6,790,309</u>

**3. RETIREMENT SYSTEMS**

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

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2009.

**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.



# Mary Taylor, CPA

Auditor of State

## 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  
1301 Mitchell Blvd.  
Springfield, Ohio 45503

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, 2009 and 2008, and have issued our report thereon dated April 7, 2010, 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 as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **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*.

We did note certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated April 7, 2010.

We intend this report solely for the information and use of management, Board of Trustees, and others within the District. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

April 7, 2010

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

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2007-001	ORC 5705.39 – Appropriations exceeding Estimated Resources	No	Partially Corrected, included in separate letter to management.





**Mary Taylor, CPA**  
Auditor of State

**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  
MAY 18, 2010**