



Dave Yost • Auditor of State

NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

New Albany Plain Local Joint Park District
Franklin County
7860 Bevelhimer Road
New Albany, Ohio 43054

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts, and disbursements by fund type, and related notes of New Albany Plain Local Joint Park District, Franklin County, Ohio (the District) as of and for the years ended December 31, 2015 and 2014.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2015 and 2014, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of New Albany Plain Local Joint Park District, Franklin County, Ohio as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 14, 2016, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

April 14, 2016

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCES- ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Agency Fund</u>	<u>Total Governmental</u>
Cash Receipts					
Taxes	\$ 451,803	\$ 656,555	\$ -	\$ -	\$ 1,108,358
Intergovernmental	54,250	77,936	-	-	132,186
Registration Fees	170,584	-	-	-	170,584
Interest	90	-	-	-	90
Events/Rentals	140,508	-	-	-	140,508
Miscellaneous	5,899	-	-	-	5,899
Donations	76,570	-	-	-	76,570
Concessions	33,101	-	-	-	33,101
<i>Total Cash Receipts</i>	<u>932,805</u>	<u>734,491</u>	<u>-</u>	<u>-</u>	<u>1,667,296</u>
Cash Disbursements					
Personnel	274,592	-	-	-	274,592
Administrative	44,937	9,462	-	-	54,399
Utilities	80,510	-	-	-	80,510
Maintenance	446,784	-	-	-	446,784
Insurance	25,454	-	-	-	25,454
Debt Service:					
Redemption of Principal	-	620,000	-	-	620,000
Interest and Other Fiscal Charges	-	150,238	-	-	150,238
<i>Total Cash Disbursements</i>	<u>872,277</u>	<u>779,700</u>	<u>-</u>	<u>-</u>	<u>1,651,977</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	60,528	(45,209)	-	-	15,319
Non-Operating Receipts (Disbursements)					
Registration Fees	-	-	-	412,227	412,227
Interest	-	-	-	24	24
Administrative	-	-	-	(445,771)	(445,771)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,520)</u>	<u>(33,520)</u>
<i>Net Change in Fund Cash Balances</i>	60,528	(45,209)	-	(33,520)	(18,201)
<i>Fund Balance, January 1:</i>	<u>338,492</u>	<u>287,950</u>	<u>1,058</u>	<u>166,780</u>	<u>794,280</u>
Fund Cash Balances, December 31					
Restricted	-	242,741	1,058	133,260	377,059
Assigned	150,001	-	-	-	150,001
Unassigned	249,019	-	-	-	249,019
<i>Fund Cash Balances, December 31</i>	<u>\$ 399,020</u>	<u>\$ 242,741</u>	<u>\$ 1,058</u>	<u>\$ 133,260</u>	<u>\$ 776,079</u>

See accompanying notes to the financial statements.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND CASH BALANCES- ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Agency Fund</u>	<u>Total Governmental</u>
Cash Receipts					
Taxes	\$ 440,759	\$ 619,779	\$ -	\$ -	\$ 1,060,538
Intergovernmental	54,003	74,450	-	-	128,453
Registration Fees	174,891	-	-	-	174,891
Interest	107	-	-	-	107
Events/Rentals	116,453	-	-	-	116,453
Miscellaneous	3,651	-	-	-	3,651
Donations	34,656	-	-	-	34,656
Concessions	35,704	-	-	-	35,704
<i>Total Cash Receipts</i>	<u>860,224</u>	<u>694,229</u>	<u>-</u>	<u>-</u>	<u>1,554,453</u>
Cash Disbursements					
Personnel	280,423	-	-	-	280,423
Administrative	45,034	9,319	-	-	54,353
Utilities	86,644	-	-	-	86,644
Maintenance	406,211	-	-	-	406,211
Insurance	22,160	-	-	-	22,160
Debt Service:					
Redemption of Principal	-	595,000	-	-	595,000
Interest and Other Fiscal Charges	-	166,555	-	-	166,555
<i>Total Cash Disbursements</i>	<u>840,472</u>	<u>770,874</u>	<u>-</u>	<u>-</u>	<u>1,611,346</u>
<i>Excess of Receipts Over/(Under) Disbursements</i>	19,752	(76,645)	-	-	(56,893)
Non-Operating Receipts (Disbursements)					
Registration Fees	-	-	-	402,805	402,805
Interest	-	-	-	19	19
Administrative	-	-	-	(385,723)	(385,723)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,101</u>	<u>17,101</u>
<i>Net Change in Fund Cash Balances</i>	19,752	(76,645)	-	17,101	(39,792)
<i>Fund Balance, January 1:</i>	<u>318,740</u>	<u>364,595</u>	<u>1,058</u>	<u>149,679</u>	<u>834,072</u>
Fund Cash Balances, December 31					
Restricted	-	287,950	1,058	166,780	455,788
Assigned	150,000	-	-	-	150,000
Unassigned	188,492	-	-	-	188,492
<i>Fund Cash Balances, December 31</i>	<u>\$ 338,492</u>	<u>\$ 287,950</u>	<u>\$ 1,058</u>	<u>\$ 166,780</u>	<u>\$ 794,280</u>

See accompanying notes to the financial statements.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

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 New Albany Plain Local Joint Park District, Franklin County, (the District) as a body corporate and politic. The District was created in April 1999 as a jointly governed organization among the City of New Albany, Plain Township, and the Plain Local School District pursuant to provisions of the Ohio Revised Code. The District's mission is the efficient development, funding and maintenance of active parks and passive recreation areas for the residents of the City of New Albany, Plain Township, and the Plain Local School District. The original term of the District expired on April 30, 2002. The provisions of the agreement state that the term may be renewed and extended for additional successive terms of 15 years each by appropriate resolutions. In July of 2012, the District voted to extend its life indefinitely.

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 permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits

The District's accounting basis includes investments as assets; however, the District only has deposit accounts.

D. Fund Accounting

The District uses fund accounting to segregate cash that is restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Debt Service Fund

This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The District's Debt Service Fund accounts for resources the District accumulates to pay general obligation debt.

3. Capital Project Fund

This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District's Capital Project Fund accounts for receipts and disbursements restricted to acquiring or constructing major capital projects of the District.

4. Agency Fund

This fund is used to account for assets that are received by the District to be held or disbursed on behalf of the person or organization from whom they were received.

E. Budgetary Process

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

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts). The County Budget Commission must approve estimated resources.

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 2015 and 2014 budgetary activity appears in Note 3.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by District Trustees or a District official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

G. 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.

H. 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. Equity in Pooled Deposits

The District maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2015	2014
Demand deposits	\$556,642	\$635,193
Sweep Account	219,437	159,087
Total deposits	\$776,079	\$794,280

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2015 and 2014 follows:

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$928,353	\$932,805	\$4,452
Debt Service	748,844	734,491	(14,353)
Total	\$1,677,197	\$1,667,296	(\$9,901)

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$882,745	\$872,277	\$10,468
Debt Service	786,238	779,700	6,538
Total	\$1,668,983	\$1,651,977	\$17,006

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$797,100	\$860,224	\$63,124
Debt Service	885,000	694,229	(190,771)
Total	\$1,682,100	\$1,554,453	(\$127,647)

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

3. Budgetary Activity (Continued)

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$853,000	\$840,472	\$12,528
Debt Service	777,555	770,874	6,681
Total	\$1,630,555	\$1,611,346	\$19,209

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax 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.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the District.

5. Debt

Debt outstanding at December 31, 2015 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$5,529,476	2 - 2.25 %
Total	\$5,529,476	

The District issued bonds in July 2003 for the purpose of extending, enlarging, and improving new and existing land, recreation facilities, fields, indoor recreation centers, leisure trails, with related landscaping, site improvements, utility lines and equipment thereof; constructing and paving parking lots to serve the District; and retiring of anticipation notes. Bonds were issued in the amount of \$4,999,992 for a term of 20 years at an interest rate ranging from 2% to 7.198%. Bond principal is due December 1st of each year. Bond interest is due on June 1st and December 1st of each year.

The District issued bonds in March 2005 for the purpose of extending, enlarging, and improving new and existing land, recreation facilities, fields, indoor recreation centers, leisure trails, with related landscaping, site improvements, utility lines and equipment thereof; constructing and paving new and existing parking lots to serve the District; and acquiring lands and buildings. Bonds were issued in the amount of \$6,000,000 for a term of 20 years at an interest rate ranging from 3% to 4.25%. Bond principal is due December 1st of each year. Bond interest is due on June 1st and December 1st of each year.

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014
(Continued)**

5. Debt (Continued)

The District issued two advance refunding bonds in 2012 to advance refund outstanding general obligation bonds issued in July 2003 and March 2005. Bonds were issued in the amount of \$2,980,000 and \$3,559,476 respectively, both expiring in 2024 at an interest rate ranging from 2% to 2.25%. Bond principal is due December 1st of each year. Bond interest is due on June 1st and December 1st of each year.

Principal and interest requirements for bonds outstanding at December 31, 2015 are:

Year ending December 31:	Principal	Interest	Total
2016	\$635,000	\$137,838	\$772,838
2017	640,000	125,138	\$765,138
2018	650,000	112,338	\$762,338
2019	665,000	99,338	\$764,338
2020	394,476	366,561	\$761,037
2021-2024	2,545,000	168,263	2,713,263
Total	<u>\$5,529,476</u>	<u>\$1,009,476</u>	<u>\$6,538,952</u>

6. 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 2015 and 2014, 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, 2015.

7. Risk Management

Commercial Insurance

The District has obtained commercial insurance for the following risks:

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

8. Leases

The District leases land from the City of New Albany. Pursuant to the lease, the District may use the land free of charge provided that, at its own cost, the District develops a public recreational park and related improvements to the premises. The lease expired in 2014, but will automatically renew for additional successive 15-year terms as long as the District remains in existence.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

New Albany Plain Local Joint Park District
Franklin County
7860 Bevelhimer Road
New Albany, Ohio 43054

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the New Albany Plain Local Joint Park District, Franklin County, Ohio, (the District) as of and for the years ended December 31, 2015 and 2014 and the related notes to the financial statements and have issued our report thereon dated April 14, 2016 wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

Dave Yost
Auditor of State
Columbus, Ohio

April 14, 2016

**NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2015 AND 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2013-001	Financial Reporting	Yes	
2013-002	Expenditures exceeding appropriations	Yes	
2013-003	Transfer of Funds	Yes	

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Dave Yost • Auditor of State

NEW ALBANY PLAIN LOCAL JOINT PARK DISTRICT

FRANKLIN 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 17, 2016**