

METROPOLITAN PARK DISTRICT  
CASH BASIS  
ANNUAL FINANCIAL REPORT  
TO

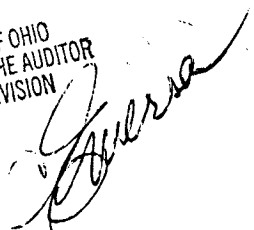
JIM PETRO  
AUDITOR OF STATE

P. O. BOX 1140 COLUMBUS, OHIO 43216-1140 (800) 345-2519

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FEB 21 2001

STATE OF OHIO  
OFFICE OF THE AUDITOR  
LGS DIVISION



FOR THE FISCAL YEAR ENDED DECEMBER 31, 19 2000  
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

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INSTRUCTIONS

MAIL TO:

1. Section 117.38, of the Revised Code of Ohio, makes it mandatory for the county auditor, as fiscal officer of the Metropolitan Park District to render an annual financial report, for the preceding fiscal year, to the Auditor of State within sixty days after the close of the fiscal year. Any public office whose financial report is not filed at the time required by this section shall pay the Auditor of State \$25.00 for each day the report remains unfiled, provided the penalty payments do not exceed the sum of \$750.00. This section also states that at the time the report is filed with the Auditor of State, the county auditor must publish notice of the completion of the report and the fact that the report is available for public inspection at the office of the fiscal officer in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision. The report must be either typewritten or the entries made in ink.
2. Prepare three (3) copies of the report, forwarding the original to the Auditor of State, Local Government Services Division no later than sixty (60) days after the close of the fiscal year. Retain the second copy for the county files and retain the third for public review.
3. It is necessary for the fiscal officer to publish a notice in the newspaper upon the completion of the report and the fact that the report is available at the office of the fiscal officer.
4. Do not use red pencil or pen for negative figures, subtotals or totals. Use brackets instead of the minus dash.
5. The amounts appearing in the annual report are to be rounded to the *nearest dollar*.
6. For this report all funds administered by the Metropolitan Park District should be included on the appropriate page, including a separate statement for each Federal, State, Construction and Trust Fund, since they are no longer required to be included with the County's Annual Financial Report.

**NOTE:** Before preparing this report, all funds shown on the General Ledger should be balanced with the treasurer as of the end of the year and reconciled with the Cash on Hand and in the Depositories, as shown on the Treasurer's Daily Statement (Form 6) for December 31.

AUDITOR OF STATE  
 P. O. BOX 1140  
 COLUMBUS, OHIO 43216-1140  
 ATTN: LOCAL GOVERNMENT SERVICES DIVISION

I certify the following report to be correct and true, to the best of my knowledge.

\_\_\_\_\_  
 (Chief Fiscal Officer Signature) (Date)

\_\_\_\_\_  
 (Type or Print Name)

\_\_\_\_\_  
 (Chief Fiscal Officer Title)

\_\_\_\_\_  
 (Street Address)

\_\_\_\_\_, Ohio \_\_\_\_\_  
 (City) (Zip)

CASH RECONCILIATION  
AS OF DECEMBER 31, 2000

	SUBTOTALS	TOTALS	FUND CASH BALANCES	
*DEPOSITORY BALANCES				
National City Bank	1,441,342			
National City Bank - Escrow # 15	15,310			
National City Bank - Escrow # 17	6,371			
Metro Park Board - Franklin County	6,121			
Star Ohio	4,816,308			
TOTAL DEPOSITORY BALANCES		6,285,452	5	270000 <u>3,135,661</u>
INVESTMENTS:			5a	300000 <u>678,244</u>
Treasury Bonds and Notes			10	280000 <u>0</u>
Certificates of Deposit	1,000,000		10a	290000 <u>2,031,281</u>
Other Investments	457,518			
NCC Money Market				
TOTAL INVESTMENTS		1,457,518	11 & 11a	Trust <u>1,805,292</u>
CASH ON HAND:				
Cash on Hand	375			
Cash in Transit to Depository	2,587			
TOTAL CASH ON HAND		2,962		
				<u><u>7,650,479</u></u>
TOTAL TREASURY BALANCE		7,745,932		
Less: Outstanding Checks and Warrants, December 31, 2000		95,453		
TOTAL BALANCES, DECEMBER 31, 2000 (Must Equal Fund Cash Balances)		7,650,479		
MORTGAGE REVENUE DEBT SERV. & DEBT SERVICE RESERVE FUNDS (Cash and investments in Hands of Trustees)				
PAYROLL CLEARANCE ACCOUNT				
BOND AND COUPON CLEARANCE ACCOUNT				

\*NOTE List All Depository Balances, Do Not Include Payroll or Bond and Coupon Depository Clearance Accounts, Show Name(s) of Depository(s)

SUMMARY OF RECEIPTS, EXPENDITURES AND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

FUND	BALANCE JANUARY 1, 2000	RECEIPTS	TRANSFERS-IN	TOTAL	EXPENDITURES	TRANSFERS-OUT	BALANCE DECEMBER 31, 2000
270000	2,856,636	5,732,409	2,500,000	11,089,045	7,953,384		3,135,661
300000	284,112	1,232,709	0	1,516,821	838,577		678,244
280000	0	0	0	0	0		0
290000	4,190,308	13,216,911	100,000	17,507,219	12,975,938	2,500,000	2,031,281
Trust	1,820,368	113,133	79,730	2,013,231	28,209	179,730	1,805,292
TOTALS	9,151,424	20,295,163	2,679,730	32,126,317	21,796,108	2,679,730	7,650,479

**For Park District Records**

Trust Fund Breakout

	BALANCE JANUARY 1, 2000	Receipts	Transfers In	Total Receipts	Expenditure	Transfers Out	BALANCE DECEMBER 31, 2000
873350 Beck	14,699	923		15,622			15,622
873400 Thomas	256,769	16,116		272,885			272,885
873500 Replacement	666,103	41,566		707,669			707,669
873550 Hambleton	18,454	1,158		19,612			19,612
Inniswood	486,555	25,162		511,717		179,730	331,987
Inniswood Foundation	377,788	28,209	79,730	485,727	28,209		457,518
Totals	1,820,368	113,133	79,730	2,013,231	28,209	179,730	1,805,292

BALANCE, JANUARY 1, 2000		<u>2,856,636</u>
<b>REVENUE RECEIPTS</b>		
S-59 Local Government Fund	<u>4,578,839</u>	
S-60 Local Govt. Revenue Assistance Fund	<u>495,809</u>	
S-61 Grants	<u>4,270</u>	
S-62 Investment Income		
S-63 Gifts and Donations	<u>3,460</u>	
S-64 Fees	<u>184,518</u>	
S-65 Fines	<u>350</u>	
S-66 Sale of Fixed Assets	<u>147,684</u>	
S-67 Other Revenue	<u>219,463</u>	
<b>TOTAL REVENUE RECEIPTS</b>		<u>5,634,392</u>
<b>NON-REVENUE RECEIPTS</b>		
S-68 Refunds	<u>45,525</u>	
S-69 Reimbursements	<u>47,110</u>	
S-70 Sales Tax and Security Deposits	<u>2,967</u>	
S-71 Other - Damages, settlements, etc.	<u>2,415</u>	
S-72 Transfers	<u>2,500,000</u>	
<b>TOTAL NON-REVENUE RECEIPTS</b>		<u>2,598,017</u>
<b>TOTAL FUND 27 RECEIPTS</b>		<u>8,232,409</u>
<b>TOTAL BEGINNING BALANCE PLUS RECEIPTS</b>		<u>11,089,045</u>
<b>EXPENDITURES</b>		
S-63 Salaries - Employees	<u>4,619,478</u>	
S-64 Sales Tax and Security Deposits	<u>693</u>	
S-65 Materials	<u>498,102</u>	
S-66 Equipment	<u>299,377</u>	
S-67 Contracts - Repair	<u>57,373</u>	
S-68 Contracts - Services	<u>1,088,001</u>	
S-69 Grants		
S-70 Rentals	<u>15,147</u>	
S-71 Advertising and Printing	<u>99,710</u>	
S-72 Travel and Expenses	<u>16,317</u>	
S-73 Public Employees' Retirement	<u>539,567</u>	
S-74 Workers' Compensation	<u>8,998</u>	
S-74a Unemployment Compensation	<u>0</u>	
S-75 Refunds	<u>14,812</u>	
S-76 Other Expenses - Fringes, Medicare	<u>695,809</u>	
S-77 Transfers		
<b>TOTAL EXPENDITURES</b>		<u>7,953,384</u>
<b>BALANCE, DECEMBER 31, 2000</b>		<u>3,135,661</u>
<b>RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2000</b>		<u>309,755</u>

BALANCE, JANUARY 1, 2000		<u>284,112</u>
REVENUE RECEIPTS		
S-59 Real Estate Tax		
S-60 Tangible Personal Property Tax		
S-61 Grants		
S-62 Investment Income		
S-63 Gifts and Donations		
S-64 Fees	1,135,608	
S-65 Sales	76,065	
S-66 Fines		
S-67 Local Government Fund		
TOTAL REVENUE RECEIPTS		<u>1,211,672</u>
NON-REVENUE RECEIPTS		
S-68 Sales Tax	19,431	
S-69 Reimbursements		
S-70 Notes		
S-71 Other - Damages, settlements, etc.	1,605	
S-72 Transfers		
TOTAL NON-REVENUE RECEIPTS		<u>21,037</u>
TOTAL FUND 30 RECEIPTS		<u>1,232,709</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS		<u><u>1,516,821</u></u>
EXPENDITURES		
S-63 Salaries - Employees	397,203	
S-64 Sales Tax	19,440	
S-65 Merchandise for resale	41,262	
S-65A Materials	94,785	
S-66 Equipment	102,641	
S-67 Contracts - Repair	1,525	
S-68 Contracts - Services	78,252	
S-69 Grants		
S-70 Rentals	568	
S-71 Advertising and Printing	3,055	
S-72 Travel and Expenses		
S-73 Public Employees' Retirement	42,028	
S-74 Workers' Compensation		
S-74a Unemployment Compensation		
S-75 Notes		
S-75A Refunds	2,730	
S-76 Other Expenses - Fringes, Medicare	55,088	
S-77 Transfers		
TOTAL EXPENDITURES		<u>838,577</u>
BALANCE, DECEMBER 31, 2000		<u>678,244</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2000		<u><u>19,548</u></u>

BALANCE, JANUARY 1, 2000	<u>4,190,308</u>
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## REVENUE RECEIPTS

Q-12 Real Estate Tax	<u>10,470,436</u>	
Q-13 Tangible Personal Property Tax	<u>1,649,347</u>	
Q-14 Grants	<u>                  </u>	
Q-15 Investment Income	<u>523,685</u>	
Q-16 Gifts & Donations	<u>122,686</u>	
Q-17 Other - Sales of Plans	<u>2,197</u>	
 TOTAL REVENUE RECEIPTS		 <u>12,768,351</u>

## NON-REVENUE RECEIPTS

Q-18 Bonds	<u>                  </u>	
Q-19 Notes	<u>                  </u>	
Q-20 Refunds	<u>448,560</u>	
Q-21 Other - Adjustments	<u>                  </u>	
Q-22 Transfers	<u>100,000</u>	
 TOTAL NON-REVENUE RECEIPTS		 <u>548,560</u>
 TOTAL FUND 290000 RECEIPTS		 <u>13,316,911</u>
 TOTAL BEGINNING BALANCE PLUS RECEIPTS		 <u>17,507,219</u>

## EXPENDITURES

Q-9 Contracts - Services	<u>209,146</u>	
Q-10 Contracts - Projects	<u>300,366</u>	
Q-11 Land Purchase and Improvements	<u>12,466,426</u>	
Q-12 Furnishings and Equipment	<u>                  </u>	
Q-13 Compensation and Damages	<u>                  </u>	
Q-14 Legal Fees	<u>                  </u>	
Q-15 Advertising and Printing	<u>                  </u>	
Q-16 Notes	<u>                  </u>	
Q-17 Expenses	<u>                  </u>	
Q-18 Transfers	<u>2,500,000</u>	
 TOTAL EXPENDITURES		 <u>15,475,938</u>
 BALANCE, DECEMBER 31, 2000		 <u>2,031,281</u>
 RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2000		 <u>897,363</u>

BALANCE, JANUARY 1, 2000		<u>1,442,580</u>
REVENUE RECEIPTS		
U-1 Gifts, Devises and Bequests		
U-2 Investment Income	<u>84,924</u>	
U-3 Other Receipts		
Total Trust Fund Receipts		<u>84,924</u>
Total Beginning Balance plus Receipts		<u>1,527,504</u>
Expenditures		
U-1 Trust Fund Expenditures		
U-2 Trust Fund Transfers	<u>179,730</u>	
Total Expenditures		<u>179,730</u>
BALANCE, DECEMBER 31, 2000		<u>1,347,774</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2000		<u>0</u>

BALANCE, JANUARY 1, 2000		<u>377,788</u>
REVENUE RECEIPTS		
U-1 Gifts, Devises and Bequests		
U-2 Investment Income	<u>28,209</u>	
U-3 Other Receipts		
U-4 Transfers In	<u>79,730</u>	
TOTAL INNISWOOD FOUNDATION FUND RECEIPTS		<u>107,939</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS		<u>485,727</u>
EXPENDITURES		
U-1 Trust Fund Expenditures	<u>28,209</u>	
TOTAL EXPENDITURES		<u>28,209</u>
BALANCE, DECEMBER 31, 2000		<u>457,518</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2000		<u>0</u>

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

FUND	ESTIMATED RECEIPTS- AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	8,873,000	8,232,409	(640,591)
300000	1,300,000	1,232,709	(67,291)
280000	0	0	0
290000 CONSTRUCTION	14,819,391	13,316,911	(1,502,480)
TRUST	44,000	192,863	148,863
TOTALS	25,036,391	22,974,893	(2,061,499)

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 1999	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 2000	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2000	RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2000	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	352,210	8,830,161	9,182,371	7,953,384	309,755	8,263,139	919,232
300000	10,893	901,039	911,932	838,577	19,548	858,124	53,808
280000	0	0	0	0		0	0
290000 CONSTRUCTION	756,511	17,550,000	18,306,511	15,475,938	897,363	16,373,302	1,933,209
TRUST	0	0	0	179,730		179,730	(179,730)
TOTALS	1,119,614	27,281,200	28,400,814	24,447,629	1,226,666	25,674,295	2,726,519

