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J. Petro

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



FOR THE YEAR ENDED DECEMBER 31, 2001
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

INSTRUCTIONS

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 sign or 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.

MAIL TO :

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.

William M. Ruff, Sr.
(Chief Fiscal Officer Signature)

2-18-02
(Date)

William M. Ruff, Sr.
(Type or Print Name)

Director of Finance and Treasurer
(Chief Fiscal Officer Title)

1069 West Main Street
(Street Address)

Westerville, Ohio 43081
(City) (Zip)

614-895-6204
(Phone)

METROPOLITAN PARK DISTRICT - COUNTY OF FRANKLIN

ANNUAL FINANCIAL REPORT TO THE OHIO AUDITOR OF STATE

FOR THE YEAR ENDED DECEMBER 31, 2001

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CASH RECONCILIATION
AS OF DECEMBER 31, 2001

	SUBTOTALS	TOTALS	FUND CASH BALANCES	
*DEPOSITORY BALANCES				
National City Bank	3,539,268			
National City Bank - Escrow # 15	15,486			
National City Bank - Escrow # 17	6,444			
Metro Park Board - Franklin County	2,212			
Star Ohio	6,097,175			
TOTAL DEPOSITORY BALANCES		9,660,584	<u>Page</u>	<u>Fund</u>
			5	270000 <u>1,076,131</u>
INVESTMENTS:				
Treasury Bonds and Notes			5a	300000 <u>1,009,695</u>
Certificates of Deposit	1,010,000		10	280000 <u>0</u>
Other Investments	457,518			
NCC Money Market			10a	290000 <u>7,791,709</u>
TOTAL INVESTMENTS		1,467,518		
			11 & 11a	Trust <u>1,124,309</u>
CASH ON HAND:				
Cash on Hand	375			
Cash in Transit to Depository	20,525			
TOTAL CASH ON HAND		20,900	GRAND TOTAL	<u><u>11,001,845</u></u>
TOTAL TREASURY BALANCE		11,149,002		
Less: Outstanding Checks and Warrants, December 31, 2001		147,157		
TOTAL BALANCES, DECEMBER 31, 2001		11,001,845		
(Must Equal Fund Cash Balances)				
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, 2001

FUND	BALANCE JANUARY 1, 2001	RECEIPTS	TRANSFERS-IN	TOTAL	EXPENDITURES	TRANSFERS-OUT	BALANCE DECEMBER 31, 2001
270000	3,135,661	5,982,225	707,669	9,825,555	8,749,424		1,076,131
300000	678,244	1,211,546		1,889,790	880,095		1,009,695
280000	0	0		0	0		0
290000	2,031,281	13,817,078		15,848,358	8,056,649		7,791,709
Trust	1,805,292	52,828	0	1,858,121	26,143	707,669	1,124,309
TOTALS	7,650,479	21,063,677	707,669	29,421,824	17,712,311	707,669	11,001,845

For Park District Records

Trust Fund Breakout

	BALANCE JANUARY 1, 2001	Receipts	Transfers In	Total Receipts	Expenditure	Transfers Out	BALANCE DECEMBER 31, 2001
873350 Beck	15,622	653		16,275			16,275
873400 Thomas	272,885	11,455		284,341			284,341
873500 Replacement	707,669	0		707,669		707,669	0
873550 Hambleton	19,612	820		20,432			20,432
Inniswood	331,986.7	13,757		345,744			345,744
Inniswood Foundation	457,518	26,143		483,661	26,143		457,518
Totals	1,805,292	52,828	0	1,858,121	26,143	707,669	1,124,309

BALANCE, JANUARY 1, 2001		<u>3,135,661</u>
REVENUE RECEIPTS		
S-59 Local Government Fund	<u>4,800,441</u>	
S-60 Local Govt. Revenue Assistance Fund	<u>505,599</u>	
S-61 Grants	<u>43,000</u>	
S-62 Investment Income	<u>141,407</u>	
S-63 Gifts and Donations	<u>3,095</u>	
S-64 Fees	<u>216,956</u>	
S-65 Fines	<u>902</u>	
S-66 Sale of Fixed Assets	<u>11,036</u>	
S-67 Other Revenue	<u>224,780</u>	
TOTAL REVENUE RECEIPTS		<u>5,947,216</u>
NON-REVENUE RECEIPTS		
S-68 Refunds	<u>5,091</u>	
S-69 Reimbursements	<u>21,611</u>	
S-70 Sales Tax and Security Deposits	<u>1,989</u>	
S-71 Other - Damages, settlements, etc.	<u>6,318</u>	
S-72 Transfers	<u>707,669</u>	
TOTAL NON-REVENUE RECEIPTS		<u>742,678</u>
TOTAL FUND 27 RECEIPTS		<u>6,689,894</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS		<u><u>9,825,555</u></u>
EXPENDITURES		
S-63 Salaries - Employees	<u>4,960,011</u>	
S-64 Sales Tax and Security Deposits	<u>1,692</u>	
S-65 Materials	<u>505,113</u>	
S-66 Equipment	<u>459,082</u>	
S-67 Contracts - Repair	<u>54,222</u>	
S-68 Contracts - Services	<u>1,194,651</u>	
S-69 Grants		
S-70 Rentals	<u>24,108</u>	
S-71 Advertising and Printing	<u>181,843</u>	
S-72 Travel and Expenses	<u>14,286</u>	
S-73 Public Employees' Retirement	<u>688,678</u>	
S-74 Workers' Compensation	<u>0</u>	
S-74a Unemployment Compensation	<u>2,951</u>	
S-75 Refunds	<u>10,417</u>	
S-76 Other Expenses - Fringes, Medicare	<u>652,370</u>	
S-77 Transfers		
TOTAL EXPENDITURES		<u>8,749,424</u>
BALANCE, DECEMBER 31, 2001		<u>1,076,131</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2001		<u><u>372,997</u></u>

BALANCE, JANUARY 1, 2001		<u>678,244</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	1,119,442	
S-65 Sales	72,377	
S-66 Fines		
S-67 Local Government Fund		
TOTAL REVENUE RECEIPTS		<u>1,191,819</u>
NON-REVENUE RECEIPTS		
S-68 Sales Tax	18,501	
S-69 Reimbursements	12	
S-70 Notes		
S-71 Other - Damages, settlements, etc.	1,215	
S-72 Transfers		
TOTAL NON-REVENUE RECEIPTS		<u>19,727</u>
TOTAL FUND 30 RECEIPTS		<u>1,211,546</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS		<u>1,889,790</u>
EXPENDITURES		
S-63 Salaries - Employees	442,616	
S-64 Sales Tax	18,123	
S-65 Merchandise for resale	12,730	
S-65A Materials	129,829	
S-66 Equipment	82,182	
S-67 Contracts - Repair	3,893	
S-68 Contracts - Services	76,602	
S-69 Grants		
S-70 Rentals	433	
S-71 Advertising and Printing	360	
S-72 Travel and Expenses		
S-73 Public Employees' Retirement	59,298	
S-74 Workers' Compensation		
S-74a Unemployment Compensation		
S-75 Notes		
S-75A Refunds	1,827	
S-76 Other Expenses - Fringes, Medicare	52,202	
S-77 Transfers		
TOTAL EXPENDITURES		<u>880,095</u>
BALANCE, DECEMBER 31, 2001		<u>1,009,695</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2001		<u>46,531</u>

BALANCE, JANUARY 1, 2001	<u>2,031,281</u>
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REVENUE RECEIPTS

Q-12 Real Estate Tax	<u>10,338,439</u>	
Q-13 Tangible Personal Property Tax	<u>2,383,457</u>	
Q-14 Grants	<u>35,000</u>	
Q-15 Investment Income	<u>225,032</u>	
Q-16 Gifts & Donations	<u>242,586</u>	
Q-17 Other Receipts	<u>47,173</u>	
 TOTAL REVENUE RECEIPTS		 <u>13,271,687</u>

NON-REVENUE RECEIPTS

Q-18 Bonds	<u> </u>	
Q-19 Notes	<u> </u>	
Q-20 Refunds	<u>385,000</u>	
Q-21 Other	<u>160,390</u>	
Q-22 Transfers	<u> </u>	
 TOTAL NON-REVENUE RECEIPTS		 <u>545,390</u>

TOTAL FUND 290000 RECEIPTS	<u>13,817,078</u>
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TOTAL BEGINNING BALANCE PLUS RECEIPTS	<u>15,848,358</u>
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EXPENDITURES

Q-9 Contracts - Services	<u>215,341</u>	
Q-10 Contracts - Projects	<u>562,316</u>	
Q-11 Land Purchase and Improvements	<u>7,278,692</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/Refunds	<u>300</u>	
Q-18 Transfers	<u> </u>	
 TOTAL EXPENDITURES		 <u>8,056,649</u>

BALANCE, DECEMBER 31, 2001	<u>7,791,709</u>
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RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2001	<u>1,907,418</u>
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BALANCE, JANUARY 1, 2001		<u>1,347,775</u>
REVENUE RECEIPTS		
U-1 Gifts, Devises and Bequests		
U-2 Investment Income	<u>26,685</u>	
U-3 Other Receipts		
Total Trust Fund Receipts		<u>26,685</u>
Total Beginning Balance plus Receipts		<u>1,374,460</u>
Expenditures		
U-1 Trust Fund Expenditures		
U-2 Trust Fund Transfers	<u>707,669</u>	
Total Expenditures		<u>707,669</u>
BALANCE, DECEMBER 31, 2001		<u>666,791</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2001		<u>0</u>

BALANCE, JANUARY 1, 2001		<u>457,518</u>
REVENUE RECEIPTS		
U-1 Gifts, Devises and Bequests		
U-2 Investment Income	<u>26,143</u>	
U-3 Other Receipts		
U-4 Transfers In		
TOTAL INNISWOOD FOUNDATION FUND RECEIPTS		<u>26,143</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS		<u>483,661</u>
EXPENDITURES		
U-1 Trust Fund Expenditures	<u>26,143</u>	
TOTAL EXPENDITURES		<u>26,143</u>
BALANCE, DECEMBER 31, 2001		<u>457,518</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2001		<u>0</u>

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

FUND	ESTIMATED RECEIPTS- AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	6,612,669	6,689,894	77,225
300000	1,300,000	1,211,546	(88,454)
280000	0	0	0
290000 CONSTRUCTION	13,087,331	13,817,078	729,746
TRUST	73,000	52,828	(20,172)
TOTALS	21,073,000	21,771,346	698,346

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 2000	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 2001	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2001	RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2001	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	309,755	9,282,674	9,592,429	8,749,424	372,997	9,122,421	470,008
300000	19,548	910,326	929,874	880,095	46,531	926,626	3,248
280000	0	0	0	0		0	0
290000 CONSTRUCTION	897,363	12,000,000	12,897,363	8,056,649	1,907,418	9,964,067	2,933,297
TRUST	0	0	0	0		0	0
TOTALS	1,226,666	22,193,000	23,419,666	17,686,168	2,326,945	20,013,113	3,406,553

