

**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, 20 02 THIS IS  
AN UNAUDITED FINANCIAL STATEMENT**

**MEMBER COUNTIES:**

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AUDITOR OF STATE

**INSTRUCTIONS**

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  
ATM: LOCAL GOVERNMENT SERVICES DIVISION**

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

\_\_\_\_\_ (Date)

(Chief Fiscal Officer)

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

\_\_\_\_\_  
Director of Finance and Treasurer

(Chief Fiscal Officer Title)

\_\_\_\_\_  
1069 West Main

(Street Address)

\_\_\_\_\_  
Westerville \_\_\_\_\_ Ohio 43081 \_\_\_\_\_  
(City) (zip)

\_\_\_\_\_  
614-895-6204  
(Phone)

METROPOLITAN PARK DISTRICT - COUNTY OF \_\_\_\_\_

ANNUAL FINANCIAL REPORT TO THE OHIO AUDITOR OF STATE

FOR THE YEAR ENDED DECEMBER 31, 2002

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CASH RECONCILIATION  
AS OF DECEMBER 31, 2002

	SUBTOTALS	TOTALS	FUND CASH BALANCES	
*DEPOSITORY BALANCES				
National City Bank	6,545,162			
National City Bank - Escrow # 15	15,602			
National City Bank - Escrow # 17	6,492			
Metro Park Board - Franklin County	5,954		<u>Page</u>	<u>Fund</u>
Star Ohio	6,207,429			
Fifth Third Bank	1,525,686		5	270000 <u>705,883</u>
TOTAL DEPOSITORY BALANCES		14,306,325		
			5a	300000 <u>1,205,481</u>
INVESTMENTS:				
Treasury Bonds and Notes			10	280000 <u>0</u>
Certificates of Deposit	1,010,000			
Other Investments	457,518		10a	290000 <u>12,547,420</u>
NCC Money Market				
TOTAL INVESTMENTS		1,467,518	11 & 11a	Trust <u>781,750</u>
CASH ON HAND:				
Cash on Hand	375			
Cash in Transit to Depository	4,243			
TOTAL CASH ON HAND		4,618		
			GRAND TOTAL	<u><u>15,240,534</u></u>
TOTAL TREASURY BALANCE		15,778,461		
Less: Outstanding Checks and Warrants, December 31, 2002		537,927		
TOTAL BALANCES, DECEMBER 31, 2002 (Must Equal Fund Cash Balances)		15,240,534		
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, 2002

FUND	BALANCE JANUARY 1, 2002	RECEIPTS	TRANSFERS-IN	TOTAL	EXPENDITURES	TRANSFERS-OUT	BALANCE DECEMBER 31, 2002
270000	1,076,131	5,560,559	3,404,000	10,040,690	9,334,807		705,883
300000	1,009,695	1,096,280		2,105,975	900,494		1,205,481
280000	0	0		0	0		0
290000	7,791,709	15,200,882	346,000	23,338,591	7,391,171	3,400,000	12,547,420
Trust	1,124,309	32,076	0	1,156,385	24,635	350,000	781,750
TOTALS	11,001,844	21,889,797	3,750,000	36,641,641	17,651,107	3,750,000	15,240,534

**For Park District Records**

Trust Fund Breakout

	BALANCE JANUARY 1, 2002	Receipts	Transfers In	Total Receipts	Expenditure	Transfers Out	BALANCE DECEMBER 31, 2002
873350 Beck	16,275	294		16,569			16,569
873400 Thomas	284,341	5,082		289,423		4,000	285,423
873500 Replacement	0	0		0			0
873550 Hambleton	20,432	369		20,802			20,802
Inniswood	345,744	1,695		347,438		346,000	1,438
Inniswood Foundation	457,518	24,635		482,153	24,635		457,518
Totals	1,124,309	32,076	0	1,156,385	24,635	350,000	781,750

BALANCE, JANUARY 1, 2002		<u>1,076,131</u>
REVENUE RECEIPTS		
S-59 Local Government Fund	4,450,427	
S-60 Local Govt. Revenue Assistance Fund	<u>480,679</u>	
S-61 Grants	<u>49,297</u>	
S-62 Investment Income	<u>44,488</u>	
S-63 Gifts and Donations	<u>11,694</u>	
S-64 Fees	<u>239,415</u>	
S-65 Fines	<u>705</u>	
S-66 Sale of Fixed Assets	<u>15,135</u>	
S-67 Other Revenue	<u>199,463</u>	
TOTAL REVENUE RECEIPTS		<u>5,491,303</u>
NON-REVENUE RECEIPTS		
S-68 Refunds	<u>13,943</u>	
S-69 Reimbursements	<u>54,704</u>	
S-70 Sales Tax and Security Deposits	<u>324</u>	
S-71 Other - Damages, settlements, etc.	<u>285</u>	
S-72 Transfers	<u>3,404,000</u>	
TOTAL NON-REVENUE RECEIPTS		<u>3,473,256</u>
TOTAL FUND 27 RECEIPTS		<u>8,964,559</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS		<u><u>10,040,690</u></u>
EXPENDITURES		
S-63 Salaries - Employees	5,195,890	
S-64 Sales Tax and Security Deposits	<u>1,493</u>	
S-65 Materials	<u>608,541</u>	
S-66 Equipment	<u>361,803</u>	
S-67 Contracts - Repair	<u>83,764</u>	
S-68 Contracts - Services	<u>1,280,808</u>	
S-69 Grants		
S-70 Rentals	<u>21,498</u>	
S-71 Advertising and Printing	<u>76,816</u>	
S-72 Travel and Expenses	<u>13,183</u>	
S-73 Public Employees' Retirement	<u>760,192</u>	
S-74 Workers' Compensation	<u>23,171</u>	
S-74a Unemployment Compensation	<u>2,318</u>	
S-75 Refunds	<u>7,693</u>	
S-76 Other Expenses - Fringes, Medicare	<u>897,637</u>	
S-77 Transfers		
TOTAL EXPENDITURES		<u>9,334,807</u>
BALANCE, DECEMBER 31, 2002		<u>705,883</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2002		<u><u>268,879</u></u>

BALANCE, JANUARY 1, 2002	<u>1,009,695</u>
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## REVENUE RECEIPTS

S-59 Real Estate Tax	<u>                    </u>
S-60 Tangible Personal Property Tax	<u>                    </u>
S-61 Grants	<u>                    </u>
S-62 Investment Income	<u>                    </u>
S-63 Gifts and Donations	<u>                    </u>
S-64 Fees	<u>1,020,822</u>
S-65 Sales	<u>58,412</u>
S-66 Fines	<u>                    </u>
S-67 Local Government Fund	<u>                    </u>
 TOTAL REVENUE RECEIPTS	 <u>1,079,234</u>

## NON-REVENUE RECEIPTS

S-68 Sales Tax	<u>16,226</u>
S-69 Reimbursements	<u>                    </u>
S-70 Notes	<u>                    </u>
S-71 Other - Damages, settlements, etc.	<u>820</u>
S-72 Transfers	<u>                    </u>
 TOTAL NON-REVENUE RECEIPTS	 <u>17,046</u>

TOTAL FUND 30 RECEIPTS	<u>1,096,280</u>
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TOTAL BEGINNING BALANCE PLUS RECEIPTS	<u>2,105,975</u>
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## EXPENDITURES

S-63 Salaries - Employees	<u>439,292</u>
S-64 Sales Tax	<u>16,412</u>
S-65 Merchandise for resale	<u>30,074</u>
S-65A Materials	<u>109,260</u>
S-66 Equipment	<u>72,135</u>
S-67 Contracts - Repair	<u>                    </u>
S-68 Contracts - Services	<u>75,723</u>
S-69 Grants	<u>                    </u>
S-70 Rentals	<u>488</u>
S-71 Advertising and Printing	<u>320</u>
S-72 Travel and Expenses	<u>                    </u>
S-73 Public Employees' Retirement	<u>59,382</u>
S-74 Workers' Compensation	<u>19,738</u>
S-74a Unemployment Compensation	<u>200</u>
S-75 Notes	<u>                    </u>
S-75A Refunds	<u>1,926</u>
S-76 Other Expenses - Fringes, Medicare	<u>75,544</u>
S-77 Transfers	<u>                    </u>
TOTAL EXPENDITURES	<u>900,494</u>

BALANCE, DECEMBER 31, 2002	<u>1,205,481</u>
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RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2002	<u>35,262</u>
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BALANCE, JANUARY 1, 2002	<u>7,791,709</u>
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## REVENUE RECEIPTS

Q-12 Real Estate Tax	<u>11,078,303</u>	
Q-13 Tangible Personal Property Tax	<u>1,833,028</u>	
Q-14 Grants	<u>750,485</u>	
Q-15 Investment Income	<u>134,204</u>	
Q-16 Gifts & Donations	<u>497,238</u>	
Q-17 Other Receipts	<u>110,274</u>	
 TOTAL REVENUE RECEIPTS		 <u>14,403,532</u>

## NON-REVENUE RECEIPTS

Q-18 Bonds	<u>                    </u>	
Q-19 Notes	<u>                    </u>	
Q-20 Refunds	<u>732,000</u>	
Q-21 Other	<u>65,350</u>	
Q-22 Transfers	<u>346,000</u>	
 TOTAL NON-REVENUE RECEIPTS		 <u>1,143,350</u>
 TOTAL FUND 290000 RECEIPTS		 <u>15,546,882</u>
 TOTAL BEGINNING BALANCE PLUS RECEIPTS		 <u>23,338,591</u>

## EXPENDITURES

Q-9 Contracts - Services	<u>275,845</u>	
Q-10 Contracts - Projects	<u>1,047,457</u>	
Q-11 Land Purchase and Improvements	<u>6,058,899</u>	
Q-12 Furnishings and Equipment	<u>2,454</u>	
Q-13 Compensation and Damages	<u>                    </u>	
Q-14 Legal Fees	<u>                    </u>	
Q-15 Advertising and Printing	<u>988</u>	
Q-16 Notes	<u>                    </u>	
Q-17 Expenses/Refunds	<u>5,528</u>	
Q-18 Transfers	<u>3,400,000</u>	
 TOTAL EXPENDITURES		 <u>10,791,171</u>
 BALANCE, DECEMBER 31, 2002		 <u>12,547,420</u>
 RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2002		 <u>5,177,362</u>

TRUST FUNDS

Page 11

BALANCE, JANUARY 1, 2002 666,791

REVENUE RECEIPTS

U-1	Gifts, Devises and Bequests		
U-2	Investment Income	<u>7,441</u>	
U-3	Other Receipts		

Total Trust Fund Receipts 7,441

Total Beginning Balance plus Receipts 674,232

Expenditures

U-1	Trust Fund Expenditures		
U-2	Trust Fund Transfers	<u>350,000</u>	
	Total Expenditures		<u>350,000</u>

BALANCE, DECEMBER 31, 2002 324,232

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2002 0

TRUST FUNDS - INNISWOOD FOUNDATION FUND Page 11A

BALANCE, JANUARY 1, 2002 457,518

REVENUE RECEIPTS

U-1	Gifts, Devises and Bequests		
U-2	Investment Income	<u>24,635</u>	
U-3	Other Receipts		
U-4	Transfers In		
	TOTAL INNISWOOD FOUNDATION FUND RECEIPTS		<u>24,635</u>

TOTAL BEGINNING BALANCE PLUS RECEIPTS 482,153

EXPENDITURES

U-1	Trust Fund Expenditures	<u>24,635</u>	
	TOTAL EXPENDITURES		<u>24,635</u>

BALANCE, DECEMBER 31, 2002 457,518

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2002 0

## TRUST FUNDS - INNISWOOD FOUNDATION FUND

Page 11A

BALANCE, JANUARY 1, 2002		<u>457,518</u>
REVENUE RECEIPTS		
U-1 Gifts, Devises and Bequests		
U-2 Investment Income	<u>24,635</u>	
U-3 Other Receipts		
U-4 Transfers In		
TOTAL INNISWOOD FOUNDATION FUND RECEIPTS		<u>24,635</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS		<u>482,153</u>
EXPENDITURES		
U-1 Trust Fund Expenditures	<u>24,635</u>	
TOTAL EXPENDITURES		<u>24,635</u>
BALANCE, DECEMBER 31, 2002		<u>457,518</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2002		<u>0</u>

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

FUND	ESTIMATED RECEIPTS- AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	9,837,000	8,964,559	(872,441)
300000	1,300,000	1,096,280	(203,720)
280000	0	0	0
290000 CONSTRUCTION	13,024,819	15,546,882	2,522,063
TRUST	11,731	32,076	20,345
TOTALS	24,173,550	25,639,797	1,466,247

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 2001	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 2002	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2002	RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2002	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	372,997	9,901,500	10,274,497	9,334,807	268,879	9,603,686	670,811
300000	46,531	1,148,000	1,194,531	900,494	35,262	935,756	258,775
280000	0	0	0	0		0	0
290000 CONSTRUCTION	1,907,418	14,440,000	16,347,418	10,791,171	5,177,362	15,968,533	378,885
TRUST	0	0	0	374,635		374,635	(374,635)
TOTALS	2,326,945	25,489,500	27,816,445	21,401,107	5,481,503	26,882,610	933,835

