

METROPOLITAN PARK DISTRICT  
CASH BASIS  
ANNUAL FINANCIAL REPORT  
TO

AUDITOR OF STATE

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



FOR THE YEAR ENDED DECEMBER 31, 2010  
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

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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. 2-14-11  
 (Chief Fiscal Officer Signature) (Date)

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

Finance Director & Treasurer  
(Chief Fiscal Officer Title)

1069 W. Main Street  
(Street Address)

Westerville, Ohio 43081-1181  
(City) (Zip)

614-891-0700  
(Phone)

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

ANNUAL FINANCIAL REPORT TO THE OHIO AUDITOR OF STATE

FOR THE YEAR ENDED DECEMBER 31, 2010

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CASH RECONCILIATION  
AS OF DECEMBER 31, 2010

	SUBTOTALS	TOTALS	FUND CASH BALANCES	
<b>*DEPOSITORY BALANCES</b>				
PNC Bank	5,123,358			
PNC Bank - Escrow # 15	431,759			
PNC Bank - Escrow # 17	-			
Metro Park Board - Franklin County	20,200		<u>Page</u>	<u>Fund</u>
Star Ohio	901,099			
Fifth Third Bank	-		5	270000 <u>3,289,940</u>
<b>TOTAL DEPOSITORY BALANCES</b>		<b>6,476,417</b>	5a	300000 <u>108,885</u>
<b>INVESTMENTS:</b>				
Treasury Bonds and Notes	-		10	280000 <u>0</u>
Certificates of Deposit	3,000,000			
Other Investments	457,296		10a	290000 <u>5,114,545</u>
NCC Money Market				
<b>TOTAL INVESTMENTS</b>		<b>3,457,296</b>	11 & 11a	Trust <u>634,906</u>
<b>CASH ON HAND:</b>				
Cash on Hand	375			
Cash in Transit to Depository	2,006		<b>GRAND TOTAL</b>	<b><u><u>9,148,276</u></u></b>
<b>TOTAL CASH ON HAND</b>		<b>2,381</b>		
<b>TOTAL TREASURY BALANCE</b>		<b>9,936,094</b>		
Less: Outstanding Checks and Warrants, December 31, 2010		<b>787,817</b>		
<b>TOTAL BALANCES, DECEMBER 31, 2010</b> (Must Equal Fund Cash Balances)		<b>9,148,276</b>		
<b>MORTGAGE REVENUE DEBT SERV. &amp; DEBT SERVICE RESERVE FUNDS</b> (Cash and investments in Hands of Trustees)				
<b>PAYROLL CLEARANCE ACCOUNT</b>				
<b>BOND AND COUPON CLEARANCE ACCOUNT</b>				

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

METROPOLITAN PARK DISTRICT - COUNTY OF FRANKLIN

SUMMARY OF RECEIPTS, EXPENDITURES AND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2010

FUND	BALANCE JAN 1, 2010	RECEIPTS	TRANSFERS IN	TOTAL	EXPENDITURES	TRANSFERS OUT	BALANCE DEC 31, 2010
270000	1,260,649	27,209,706		28,470,355	15,580,415	9,600,000	3,289,940
300000	383,665	944,065		1,327,730	1,218,845		108,885
280000	0			0			0
290000	11,052,951	5,631,695	9,600,000	26,284,646	21,170,101		5,114,545
Trust	596,131	38,775		634,906			634,906
TOTALS	13,293,396	33,824,241	9,600,000	56,717,637	37,969,361	9,600,000	9,148,276

BALANCE, JANUARY 1, 2010	<u>1,260,649</u>
REVENUE RECEIPTS	
S-57 Real Estate Tax	<u>20,667,839</u>
S-58 Tangible Personal Property Tax	<u>1,471,709</u>
S-59 Local Government Fund	<u>4,174,113</u>
S-60 Local Govt. Revenue Assistance Fund	
S-61 Grants	<u>4,664</u>
S-62 Investment Income	<u>27,738</u>
S-63 Gifts and Donations	<u>13,097</u>
S-64 Fees	<u>289,088</u>
S-65 Fines	<u>1,291</u>
S-66 Sale of Fixed Assets	<u>11,025</u>
S-67 Other Revenue	<u>343,572</u>
TOTAL REVENUE RECEIPTS	<u>27,004,136</u>
NON-REVENUE RECEIPTS	
S-68 Refunds	<u>25,296</u>
S-69 Reimbursements	<u>179,084</u>
S-70 Sales Tax and Security Deposits	
S-71 Other - Damages, settlements, etc.	<u>1,190</u>
S-72 Transfers	
TOTAL NON-REVENUE RECEIPTS	<u>205,570</u>
TOTAL FUND 27 RECEIPTS	<u>27,209,706</u>
TOTAL BEGINNING BALANCE PLUS RECEIPTS	<u>28,470,355</u>
EXPENDITURES	
S-63 Salaries - Employees	<u>7,594,639</u>
S-64 Sales Tax and Security Deposits	<u>400</u>
S-65 Materials	<u>986,211</u>
S-66 Equipment	<u>472,535</u>
S-67 Contracts - Repair	<u>125,623</u>
S-68 Contracts - Services	<u>2,623,093</u>
S-69 Grants	
S-70 Rentals	<u>33,433</u>
S-71 Advertising and Printing	<u>613,583</u>
S-72 Travel and Expenses	<u>14,272</u>
S-73 Public Employees' Retirement	<u>1,131,097</u>
S-74 Workers' Compensation	<u>89,847</u>
S-74a Unemployment Compensation	<u>3,226</u>
S-75 Refunds	<u>23,485</u>
S-76 Other Expenses - Fringes, Medicare	<u>1,868,972</u>
S-77 Transfers	<u>9,600,000</u>
TOTAL EXPENDITURES	<u>25,180,415</u>
BALANCE, DECEMBER 31, 2010	<u>3,289,940</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010	<u>333,655</u>

BALANCE, JANUARY 1, 2010

383,665

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>856,191</u>
S-65	Sales	<u>66,996</u>
S-66	Fines	<u>                    </u>
S-67	Local Government Fund	<u>                    </u>

TOTAL REVENUE RECEIPTS

923,187

NON-REVENUE RECEIPTS

S-68	Sales Tax	<u>                    </u>
S-69	Reimbursements	<u>17,651</u>
S-70	Notes	<u>                    </u>
S-71	Other - Damages, settlements, etc.	<u>3,227</u>
S-72	Transfers	<u>                    </u>

TOTAL NON-REVENUE RECEIPTS

20,878

TOTAL FUND 30 RECEIPTS

944,065

TOTAL BEGINNING BALANCE PLUS RECEIPTS

1,327,730

EXPENDITURES

S-63	Salaries - Employees	<u>587,737</u>
S-64	Sales Tax	<u>                    </u>
S-65	Merchandise for resale	<u>18,802</u>
S-65A	Materials	<u>114,996</u>
S-66	Equipment	<u>69,244</u>
S-67	Contracts - Repair	<u>3,348</u>
S-68	Contracts - Services	<u>153,885</u>
S-69	Grants	<u>                    </u>
S-70	Rentals	<u>1,274</u>
S-71	Advertising and Printing	<u>634</u>
S-72	Travel and Expenses	<u>                    </u>
S-73	Public Employees' Retirement	<u>81,728</u>
S-74	Workers' Compensation	<u>5,356</u>
S-74a	Unemployment Compensation	<u>1,657</u>
S-75	Notes	<u>                    </u>
S-75A	Refunds	<u>                    </u>
S-76	Other Expenses - Fringes, Medicare	<u>180,184</u>
S-77	Transfers	<u>                    </u>

TOTAL EXPENDITURES

1,218,845

BALANCE, DECEMBER 31, 2010

108,885

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010

3,295

BALANCE, JANUARY 1, 2010

0

REVENUE RECEIPTS

- S-59 Local Government Fund
- S-60 Local Govt. Revenue Assistance Fund
- S-61 Grants
- S-62 Investment Income
- S-63 Gifts and Donations
- S-64 Fees
- S-65 Fines
- S-66 Sale of Fixed Assets
- S-67 Other Revenue

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TOTAL REVENUE RECEIPTS

0

NON-REVENUE RECEIPTS

- S-68 Refunds
- S-69 Reimbursements
- S-70 Sales Tax and Security Deposits
- S-71 Other - Damages, settlements, etc.
- S-72 Transfers

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TOTAL NON-REVENUE RECEIPTS

0

TOTAL FUND 280000 RECEIPTS

0

TOTAL BEGINNING BALANCE PLUS RECEIPTS

0

EXPENDITURES

- S-63 Salaries - Employees
- S-64 Sales Tax and Security Deposits
- S-65 Materials
- S-66 Equipment
- S-67 Contracts - Repair
- S-68 Contracts - Services
- S-69 Grants
- S-70 Rentals
- S-71 Advertising and Printing
- S-72 Travel and Expenses
- S-73 Public Employees' Retirement
- S-74 Workers' Compensation
- S-74a Unemployment Compensation
- S-75 Refunds
- S-76 Other Expenses - Fringes, Medicare
- S-77 Transfers

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TOTAL EXPENDITURES

0

BALANCE, DECEMBER 31, 2010

0

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010

0

BALANCE, JANUARY 1, 2010 11,052,951

REVENUE RECEIPTS

Q-12	Real Estate Tax	
Q-13	Tangible Personal Property Tax	
Q-14	Grants	<u>2,880,063</u>
Q-15	Investment Income	<u>25,213</u>
Q-16	Gifts & Donations	<u>20,000</u>
Q-17	Other Receipts	<u>24,722</u>

TOTAL REVENUE RECEIPTS 2,949,998

NON-REVENUE RECEIPTS

Q-18	Bonds	
Q-19	Notes	
Q-20	Refunds	<u>2,681,697</u>
Q-21	Other	
Q-22	Transfers	<u>9,600,000</u>

TOTAL NON-REVENUE RECEIPTS 12,281,697

TOTAL FUND 290000 RECEIPTS 15,231,696

TOTAL BEGINNING BALANCE PLUS RECEIPTS 26,284,647

EXPENDITURES

Q-9	Contracts - Services	<u>1,229,866</u>
Q-10	Contracts - Projects	<u>513,475</u>
Q-11	Land Purchase and Improvements	<u>19,426,761</u>
Q-12	Furnishings and Equipment	
Q-13	Compensation and Damages	
Q-14	Legal Fees	
Q-15	Advertising and Printing	
Q-16	Notes	
Q-17	Expenses/Refunds/Interest	
Q-18	Transfers	

TOTAL EXPENDITURES 21,170,101

BALANCE, DECEMBER 31, 2010 5,114,545

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010 3,210,905

TRUST FUNDS

BALANCE, JANUARY 1, 2010

596,131

REVENUE RECEIPTS

U-1 Gifts, Devises and Bequests  
U-2 Investment Income  
U-3 Other Receipts

38,707  
67

Total Trust Fund Receipts

38,775

Total Beginning Balance plus Receipts

634,906

Expenditures

U-1 Trust Fund Expenditures  
U-2 Trust Fund Transfers  
Total Expenditures

            
            
            
0

BALANCE, DECEMBER 31, 2010

634,906

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010

0

TRUST FUNDS - INNISWOOD FOUNDATION FUND

BALANCE, JANUARY 1, 2010 0

REVENUE RECEIPTS

U-1 Gifts, Devises and Bequests \_\_\_\_\_  
U-2 Investment Income \_\_\_\_\_  
U-3 Other Receipts \_\_\_\_\_  
U-4 Transfers In \_\_\_\_\_

TOTAL INNISWOOD FOUNDATION FUND RECEIPTS 0

TOTAL BEGINNING BALANCE PLUS RECEIPTS 0

EXPENDITURES

U-1 Trust Fund Expenditures \_\_\_\_\_  
U-2 Transfers Out \_\_\_\_\_

TOTAL EXPENDITURES 0

BALANCE, DECEMBER 31, 2010 0

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010 0

METROPOLITAN PARK DISTRICT - COUNTY OF FRANKLIN

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2010

FUND	ESTIMATED RECEIPTS- AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	27,222,733	27,209,706	(13,027)
300000	1,050,000	944,065	(105,935)
280000		0	0
290000 CONSTRUCTION	18,230,000	15,231,696	(2,998,304)
TRUST	21,000	38,775	17,775
TOTALS	46,523,733	43,424,242	(3,099,491)

METROPOLITAN PARK DISTRICT - COUNTY OF FRANKLIN

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2010

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 2009	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 2010	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2010	RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2010	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	414,004	26,033,500	26,447,504	25,180,415	333,655	25,514,070	933,434
300000	12,738	1,162,450	1,175,188	1,218,845	3,295	1,222,140	(46,952)
280000	0		0	0	0	0	0
290000 CONSTRUCTION	3,251,776	24,390,000	27,641,776	21,170,101	3,210,905	24,381,006	3,260,770
TRUST	0		0	0	0	0	0
TOTALS	3,678,518	51,585,950	55,264,468	47,569,361	3,547,855	51,117,216	4,147,252

