

**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, 2012  
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.  
(Chief Fiscal Officer Signature)

02/25/2013  
(Date)

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

Finance Director & Treasurer  
(Chief Fiscal Officer Title)

1069 West Main Street  
(Street Address)

Westerville, Ohio 43081-1181  
(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, 2012

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CASH RECONCILIATION  
AS OF DECEMBER 31, 2012

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	SUBTOTALS	TOTALS	FUND CASH BALANCES	
*DEPOSITORY BALANCES				
PNC Bank	6,563,091			
PNC Bank - Escrow # 15	433,056			
PNC Bank - Escrow # 17	-			
Metro Park Board - Franklin County	26,821		<u>Page</u>	<u>Fund</u>
Star Ohio	902,292			
Fifth Third Bank	-		5	270000
TOTAL DEPOSITORY BALANCES		7,925,260		<u>3,161,239</u>
			5a	300000
				<u>7,439</u>
INVESTMENTS:				
Treasury Bonds and Notes	-		10	280000
Certificates of Deposit	2,010,663			<u>0</u>
Other Investments	457,296		10a	290000
NCC Money Market				<u>6,384,002</u>
TOTAL INVESTMENTS		2,467,959	11 & 11a	Trust
				<u>696,242</u>
CASH ON HAND:				
Cash on Hand	525			
Cash in Transit to Depository	501		GRAND TOTAL	<u>10,248,922</u>
TOTAL CASH ON HAND		1,026		
TOTAL TREASURY BALANCE		10,394,245		
Less: Outstanding Checks and Warrants, December 31, 2010		145,323		
TOTAL BALANCES, DECEMBER 31, 2012 (Must Equal Fund Cash Balances)		10,248,922		
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)

METROPOLITAN PARK DISTRICT - COUNTY OF FRANKLIN

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SUMMARY OF RECEIPTS, EXPENDITURES AND BALANCES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FUND	BALANCE JAN 1, 2012	RECEIPTS	TRANSFERS IN	TOTAL	EXPENDITURES	TRANSFERS OUT	BALANCE DEC 31, 2012
270000	1,122,420	23,418,470		24,540,890	16,039,651	5,340,000	3,161,239
300000	1,691	1,102,331	240,000	1,344,022	1,336,583		7,439
280000	0			0			0
290000	12,197,581	7,281,891	5,100,000	24,579,472	18,195,470		6,384,002
Trust	665,463	30,779		696,242			696,242
TOTALS	13,987,155	31,833,471	5,340,000	51,160,626	35,571,704	5,340,000	10,248,922

**For Park District Records**

## Trust Fund Breakout

	BALANCE JAN 1, 2012	Receipts	Transfers In	Total	Expenditure	Transfers Out	BALANCE DEC 31, 2012
873350 Beck	19,882			19,882			19,882
873400 Thomas	369,511	3,252		372,763			372,763
873500 Replacement	0			0			0
873550 Hambleton	24,961			24,961			24,961
Inniswood	251,109	27,528		278,637			278,637
Subtotals	665,463	30,779		696,242		0	696,242
Inniswood Foundation				0			0
Totals	665,463	30,779	0	696,242	0	0	696,242

BALANCE, JANUARY 1, 2012	<u>1,122,420</u>
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## REVENUE RECEIPTS

S-57 Real Estate Tax	<u>19,167,488</u>
S-58 Tangible Personal Property Tax	<u>363,850</u>
S-59 Local Government Fund	<u>2,900,822</u>
S-60 Local Govt. Revenue Assistance Fund	
S-61 Grants	<u>3,777</u>
S-62 Investment Income	<u>21,313</u>
S-63 Gifts and Donations	<u>32,372</u>
S-64 Fees	<u>312,599</u>
S-65 Fines	<u>2,448</u>
S-66 Sale of Fixed Assets	<u>8,115</u>
S-67 Other Revenue	<u>223,262</u>

TOTAL REVENUE RECEIPTS	<u>23,036,046</u>
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## NON-REVENUE RECEIPTS

S-68 Refunds	<u>116,543</u>
S-69 Reimbursements	<u>264,301</u>
S-70 Sales Tax and Security Deposits	
S-71 Other - Damages, settlements, etc.	<u>1,579</u>
S-72 Transfers	

TOTAL NON-REVENUE RECEIPTS	<u>382,423</u>
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TOTAL FUND 27 RECEIPTS	<u>23,418,470</u>
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TOTAL BEGINNING BALANCE PLUS RECEIPTS	<u>24,540,890</u>
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## EXPENDITURES

S-63 Salaries - Employees	<u>8,342,396</u>
S-64 Sales Tax and Security Deposits	
S-65 Materials	<u>1,044,087</u>
S-66 Equipment	<u>401,643</u>
S-67 Contracts - Repair	<u>115,674</u>
S-68 Contracts - Services	<u>2,010,364</u>
S-69 Grants	
S-70 Rentals	<u>38,544</u>
S-71 Advertising and Printing	<u>416,393</u>
S-72 Travel and Expenses	<u>6,432</u>
S-73 Public Employees' Retirement	<u>1,247,110</u>
S-74 Workers' Compensation	<u>162,679</u>
S-74a Unemployment Compensation	<u>2,971</u>
S-75 Refunds	<u>22,851</u>
S-76 Other Expenses - Fringes, Medicare	<u>2,228,508</u>
S-77 Transfers	<u>5,340,000</u>

TOTAL EXPENDITURES	<u>21,379,651</u>
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BALANCE, DECEMBER 31, 2012	<u>3,161,239</u>
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RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012	<u>115,066</u>
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BALANCE, JANUARY 1, 2012

1,691

## REVENUE RECEIPTS

S-59	Real Estate Tax	
S-60	Tangible Personal Property Tax	
S-61	Grants	<u>25,000</u>
S-62	Investment Income	
S-63	Gifts and Donations	
S-64	Fees	<u>860,484</u>
S-65	Sales	<u>188,056</u>
S-66	Fines	
S-67	Local Government Fund	

TOTAL REVENUE RECEIPTS

1,073,540

## NON-REVENUE RECEIPTS

S-68	Sales Tax	
S-69	Reimbursements	<u>27,532</u>
S-70	Notes	
S-71	Other - Damages, settlements, etc.	<u>1,259</u>
S-72	Transfers	<u>240,000</u>

TOTAL NON-REVENUE RECEIPTS

268,791

TOTAL FUND 30 RECEIPTS

1,342,331

TOTAL BEGINNING BALANCE PLUS RECEIPTS

1,344,022

## EXPENDITURES

S-63	Salaries - Employees	<u>629,782</u>
S-64	Sales Tax	
S-65	Merchandise for resale	<u>85,749</u>
S-65A	Materials	<u>123,700</u>
S-66	Equipment	<u>52,161</u>
S-67	Contracts - Repair	
S-68	Contracts - Services	<u>175,962</u>
S-69	Grants	
S-70	Rentals	<u>921</u>
S-71	Advertising and Printing	<u>3,736</u>
S-72	Travel and Expenses	
S-73	Public Employees' Retirement	<u>87,201</u>
S-74	Workers' Compensation	<u>7,235</u>
S-74a	Unemployment Compensation	
S-75	Notes	
S-75A	Refunds	<u>2,590</u>
S-76	Other Expenses - Fringes, Medicare	<u>167,547</u>
S-77	Transfers	

TOTAL EXPENDITURES

1,336,583

BALANCE, DECEMBER 31, 2012

7,439

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012

2,415



BALANCE, JANUARY 1, 2012

12,197,581

## REVENUE RECEIPTS

Q-12 Real Estate Tax  
 Q-13 Tangible Personal Property Tax  
 Q-14 Grants  
 Q-15 Investment Income  
 Q-16 Gifts & Donations  
 Q-17 Other Receipts

                      
3,330,083  
45,540  
144,150  
                    

TOTAL REVENUE RECEIPTS

3,519,773

## NON-REVENUE RECEIPTS

Q-18 Bonds  
 Q-19 Notes  
 Q-20 Refunds  
 Q-21 Other  
 Q-22 Transfers

2,501,590  
                      
1,253,058  
7,469  
5,100,000

TOTAL NON-REVENUE RECEIPTS

8,862,118

TOTAL FUND 290000 RECEIPTS

12,381,891

TOTAL BEGINNING BALANCE PLUS RECEIPTS

24,579,472

## EXPENDITURES

Q-9 Contracts - Services  
 Q-10 Contracts - Projects  
 Q-11 Land Purchase and Improvements  
 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

773,125  
5,478,902  
11,943,444  
                      
                      
                      
                      
                      
                    

TOTAL EXPENDITURES

18,195,470

BALANCE, DECEMBER 31, 2012

6,384,001

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012

4,148,521

TRUST FUNDS

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BALANCE, JANUARY 1, 2012

665,463

REVENUE RECEIPTS

U-1 Gifts, Devises and Bequests

30,685

U-2 Investment Income

95

U-3 Other Receipts

Total Trust Fund Receipts

30,779

Total Beginning Balance plus Receipts

696,242

Expenditures

U-1 Trust Fund Expenditures

U-2 Trust Fund Transfers

Total Expenditures

0

BALANCE, DECEMBER 31, 2012

696,242

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012

0

METROPOLITAN PARK DISTRICT - COUNTY OF FRANKLIN

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COMPARISON OF BUDGETED AND ACTUAL RECEIPTS  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FUND	ESTIMATED RECEIPTS- AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
270000	22,590,925	23,418,470	827,545
METROPOLITAN PARK DISTRICT			
300000	1,470,000	1,342,331	(127,669)
280000		0	0
290000	12,593,000	12,381,891	(211,109)
CONSTRUCTION			
TRUST	1,000	30,779	29,779
TOTALS	36,654,925	37,173,471	518,546

NOTE: INCLUDE "TRANSFERS IN" UNDER "ACTUAL RECEIPTS"

METROPOLITAN PARK DISTRICT - COUNTY OF FRANKLIN

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COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 2011	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 2012	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2012	RESERVE FOR ENCUMBRANCES AS OF DECEMBER 31, 2012	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
270000 METROPOLITAN PARK DISTRICT	349,152	21,938,500	22,287,652	21,379,650	115,066	21,494,716	792,936
300000	35,660	1,317,500	1,353,160	1,336,583	2,415	1,338,998	14,162
280000	0		0	0	0	0	0
290000 CONSTRUCTION	8,458,696	16,240,000	24,698,696	18,195,470	4,148,521	22,343,991	2,354,705
TRUST	0		0	0	0	0	0
TOTALS	8,843,509	39,496,000	48,339,509	40,911,703	4,266,002	45,177,705	3,161,804

NOTE: INCLUDE "TRANSFERS OUT" UNDER "DISBURSEMENTS"