

**HAMILTON COUNTY PARK DISTRICT, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**

**Prepared by the Administration Division**

**JON BRADY**  
**Director**

**NANCY S. MONTAGUE**  
**Administration Director**

**DONALD A. RUDLER**  
**Treasurer**

 **BERGE & COMPANY LTD**  
CERTIFIED PUBLIC ACCOUNTANTS

**HAMILTON COUNTY PARK DISTRICT, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 For the Year Ended December 31, 1999**

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# **INTRODUCTORY SECTION**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of Park Commissioners  
Hamilton County Park District, Ohio  
10245 Winton Road  
Cincinnati, Ohio 45231

We have reviewed the independent auditor's report of the Hamilton County Park District, Ohio, prepared by Berge & Company LTD, for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Hamilton County Park District, Ohio is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro", written over a printed name and title.

JIM PETRO  
Auditor of State

June 23, 2000



# HAMILTON COUNTY PARK DISTRICT

10245 WINTON ROAD • CINCINNATI, OHIO 45231  
PHONE (513) 521-PARK (7275) • FAX (513) 521-2606

May 17, 2000

TO: THE CITIZENS OF HAMILTON COUNTY AND  
THE BOARD OF PARK COMMISSIONERS,  
HAMILTON COUNTY PARK DISTRICT

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for the Hamilton County Park District (hereafter, also referred to as the "Park District"). This report conforms to Generally Accepted Accounting Principles (GAAP) and provides full and complete disclosure of the financial position and operations of the Park District for the year ended December 31, 1999. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the Park District management. To the best of our knowledge, the following data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of the various funds and account groups of the Park District. All required financial disclosures have been included to enable the reader to gain an understanding of the Park District's financial activities.

## Report Presentation

Financial statements of governmental organizations differ somewhat from the statements prepared for profit-oriented organizations in that governmental organizations prepare statements on a fund basis. In governmental accounting, the term "fund" is used to identify a separate accounting entity with its own assets, liabilities, revenues and expenditures or expenses, as appropriate.

The Park District has established various funds to segregate activities in order to comply with legal requirements, to better facilitate management control, and to satisfy the requirements of GAAP. The presentation of this report and the financial statements contained herein are in conformance with principles established by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) through its various pronouncements.

The CAFR is presented in three sections: Introductory, Financial and Statistical. The Introductory section includes this transmittal letter, our organizational chart and a list of principal officials. The Financial section includes the general purpose financial statements (with the report of independent auditors) and the combining, individual fund and account group statements and schedules. The Statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

## **Reporting Entity**

The Hamilton County Park District (Park District) was created in 1930 under authority of Chapter 1545 of the Ohio Revised Code for the purpose of protecting local natural resources and providing outdoor recreation. The Park District is governed by a three member Board of Park Commissioners, each of whom is appointed to three-year terms by the Probate Court Judge of Hamilton County and who serve without pay. The first Park Board took office on July 17, 1930.

The Board of Park Commissioners appoints a Director who is also the Chief Executive Officer. The Director is responsible for executing policy of the Park Board. Since 1930, the Park District has acquired and conserved over 13,000 acres of parkland, including eighteen parks and nature preserves.

## **County Structure, Local Economic Conditions and Outlook**

The Park District's base for its real estate tax levy revenue (approximately \$12 million) is Hamilton County. The County of Hamilton was named for the former Secretary of Treasury, Alexander Hamilton, and was created by proclamation of Arthur St. Clair, Governor of the Northwest Territory, on January 2, 1790. The County was the second county formed in the State of Ohio, with Cincinnati as the County seat. The County is situated in the extreme southwestern corner of the State and covers an area of 414 square miles. The County encompasses 49 municipalities, villages and townships, of which Cincinnati is the largest. The County is the third largest in the State of Ohio in terms of population (847,403). Located on the Ohio River, the County forms the core of the "Cincinnati Metropolitan Area," which includes the counties of Hamilton, Warren, Clermont and Butler in Ohio, Dearborn in Indiana and Kenton, Campbell and Boone across the river in Kentucky.

The County Auditor serves as both the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. The Auditor prepares the general tax list of the County, calculates the voted and unvoted tax rates for real estate and personal property and, once collected, distributes the tax receipts to the appropriate political subdivisions and agencies within the County. The collection and distribution of tax levy proceeds is the only service provided to the Park District.

The County of Hamilton's average unemployment rate for 1999 was 3.0%. During 1999, the County maintained an average labor force of 458,600, of which 444,700 were employed. Fifty-four percent (54%) of the U.S. population is within one hour's flight time and the Metropolitan Area is within 600 miles of 53% of the nation's purchasing power and 54% of the nation's manufacturing establishments.

The corporate headquarters of numerous companies are located in Hamilton County. Cincinnati is the home of several Fortune 500 corporations, including Procter & Gamble, Kroger Company, Cinergy and American Financial Corporation. Another 370 Fortune 500 companies have operations in the Metropolitan Area.



The Metropolitan Area is a growing center for international business, with approximately 800 companies engaged in international trade. Metropolitan Area companies generate sales of approximately \$4.0 billion to customers outside the U.S. each year. Major export products include jet engines, plastics, machinery, computer software, paper and consumer goods. Directly imported products amount to over \$2.0 billion annually. Over 150 Greater Cincinnati companies are also owned by foreign companies from Japan, England, Western Europe and Canada. New investment by suppliers to the new Japanese auto plants in the Midwest is particularly strong. Foreign trade zone status is also available in Greater Cincinnati to assist firms engaged in international trade to lower import duty and tax expenses.

The County is also the location of major federal government installations, including a regional postal service center, a regional internal revenue service center, an environmental research center, an occupational health and safety research center and the Sixth Circuit Court of Appeals.

The County's primary sporting venues include Cinergy Stadium with a seating capacity of 59,700; the Firststar Center, which can accommodate 17,000; Cincinnati Gardens which seats 10,800 and the Shoemaker Center at the University of Cincinnati with a capacity of 13,176.

For further information regarding Hamilton County, see Statistical Section.

### **Major Initiatives 1999**

The year 1999 marked the 69<sup>th</sup> year that the Hamilton County Park District has been operating and what an exciting year it proved to be!

The new Sharon Centre premiered on Memorial Day weekend. This multipurpose facility was designed primarily to increase nature education opportunities for the residents of Hamilton County. The Alfred K. Nippert Exhibit Hall features dynamic, interactive nature displays that introduce visitors to the Sharon Woods Gorge and native wildlife. The Louis Nippert Auditorium can accommodate large school groups. The Paul W. Christensen Adventure Station is a unique indoor playground with two levels for youngsters to explore. The facilities were named for three of the Park District's previous Board members, who each provided great dedication and leadership to the Hamilton County Park District.

The Sharon Centre is home to the Adventure Program which invites Hamilton County third grade classes to spend a day learning about the geological, natural and cultural history of Sharon Woods and southwest Ohio. In addition, the Sharon Centre includes a Nature's Niche Gift Shop, two classrooms, public restroom facilities, a Ranger station and offices for the Park District Naturalists and the Heritage Village Museum staff and volunteers.

A new butterfly garden was created at Woodland Mound next to Seasongood Nature Center. This garden is named for Nolan W. Carson, a former Park District Commissioner who worked tirelessly to preserve the natural habitats of Hamilton County.

The Hamilton County Park District had the honor of hosting the Special Park Districts Forum. This annual event attracts park and recreation professionals from throughout the United States and Canada to spend several days touring a regional park system to gain insight on how that particular organization operates. The Hamilton County Park District received national recognition as a leader in the field of parks and recreation.

### **Financial Information**

The Park District's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to a modified accrual basis for all Governmental and Fiduciary funds and the accrual basis for the Enterprise Funds. A further discussion of the two basis of accounting can be found in Note 2, (page 30) to the financial statements along with a reconciliation of budgetary to GAAP (page 32).

Budgetary appropriations for the operation of the Park District's divisions are established through the adoption of the annual Appropriation Resolution by the Board of Park Commissioners. Budgetary control is facilitated through the maintenance of an encumbrance system for purchase orders and through the use of the Park District's financial accounting system.

The Park District maintains budgetary control within the organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations. Various departments are subject to performance budget reviews. Funds appropriated may not be expended for purposes other than those designated in the Appropriation Resolution.

*Items to be purchased costing under \$500 do not require a formal bid. Purchases over \$500 but under \$15,000 must have specifications prepared and be bid out. Purchases exceeding \$15,000 must be legally bid out under Ohio Revised Code Sections 307.88 and 307.89.*

Services of an accountant, architect, attorney, physician, professional engineer, construction project manager, consultant, surveyor or appraiser do not have to be bid out.

### **Internal Controls**

In developing and revising the Park District's accounting and reporting control system, management's consideration is given to the adequacy of internal controls to provide reasonable, but not absolute, assurance regarding:

- safeguarding assets against loss from unauthorized use or disposition.
- reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of a reasonable assurance recognizes that:

- the cost of a control should not exceed the benefits likely to be derived.
- the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The Park District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Responsibility for budgetary control rests with individual departments.

The Board of Park Commissioners and department heads receive a monthly report comparing budget and actual revenue and expenditures.

The Accounting Department conducts internal cash audits at park locations. During 1999, 113 such audits were performed. Bank reconciliations are completed by accounting personnel not authorized to sign checks.

### General Government Functions

The following schedule presents a summary of General Fund, Special Revenue Fund, Capital Projects Fund revenues and the percentage of total for the year ended December 31, 1999:

Revenue Source (GAAP Basis)

	<u>Amount</u>	<u>Percentage of Total</u>
Taxes	\$ 12,642,955	68.0%
Motor Vehicle Permits	792,074	4.3
Charges for Services	4,606,446	24.6
Fines and Damages	31,800	.2
Donations and Grants	219,936	1.2
Investment Income	<u>310,268</u>	<u>1.7</u>
Total Revenues	<u>\$ 18,603,479</u>	<u>100.0%</u>

Property taxes are the major source of revenue for general government functions. These are represented by a 1.0 mill voted levy which will expire at the end of 2003, and a .03 mill non-voted levy. Property tax revenue represents a total of \$12,642,955, (68.0% of total general government revenue) for the year ended December 31, 1999.

The following schedule presents a summary of General Fund, Special Revenue Fund, Capital Projects Fund expenditures and the percentage of total for the year ended December 31, 1999:

Expenditures (GAAP Basis)

	<u>Amount</u>	<u>Percentage of Total</u>
General Government	\$ 1,395,839	10.8%
Public Safety	2,483,644	19.2
Operations and Maintenance	5,975,009	46.2
Land Management	197,375	1.5
Resource Quality	116,472	0.9
Naturalists	710,653	5.5
Communications	562,144	4.3
Visitor Services	<u>1,495,742</u>	<u>11.6</u>
Total operating expenditures	12,936,878	100.0%
Capital outlay	<u>7,858,512</u>	<u>100.0%</u>
Total expenditures	<u>\$ 20,795,390</u>	<u>100.0%</u>

The largest major area of expenditures (\$5,975,009) is for maintenance of over 13,000 acres of parkland and eighteen parks and nature preserves.

**Special Revenue Fund**

This fund includes three Law Enforcement subfunds and a subfund to receive specially designated donations. Over \$200,000 was donated to this fund in 1999.

**Capital Improvement Fund**

After \$6.5 million transferred in from the General Fund real estate Levy proceeds, general park capital improvements exceeded \$7 million. There were no loans initiated to finance Park District improvements. Enterprise Fund finances its own improvements.

**Enterprise Fund**

In 1999, over \$1.5 million of positive cash flow was provided by the Golf, Fishing, Boating, Riding Center, Food Service operations and sale of Golf Merchandise. Over \$1 million was used for Enterprise capital improvements.

**Fiduciary Expendable Trust Funds**

In 1999, the Park District benefited from two major donations of equity securities totaling approximately \$660,000. Under GASB 31 requirements, the Park District recorded appreciation of fiduciary funds totaling \$386,000 in 1999. This amount is included in investment income.

## **Cash Management**

The Park District's investment policy is based on Ohio Revised Code, Chapter 135. Policies are reviewed annually by independent auditors. The policy provides the foremost objective of safety of capital, followed by objectives of liquidity and return on investment.

The Treasurer utilizes cash management and forecasting techniques and procedures to provide for efficient and optimal use of the Park District's cash resources, as permitted by applicable State of Ohio law. Among the Park District's investments, the Park District participates in the State Treasurer's Investment Pool of Ohio (STAROHIO). The state-wide investment pool was established in January 1986 for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAROHIO, the Park District's Treasurer invests in short-term certificates of deposit. All the Park District's investments are in compliance with the Park District's investment policy as passed by the Board of Park Commissioners.

Cash resources of a majority of individual funds are combined to form a pool of cash and investments to maximize possible returns. Investment income is allocated to the General Fund, Special Revenue Fund, Enterprise Fund, Fiduciary Fund and the Capital Projects Fund as prescribed by Ohio law and Board policy.

## **Risk Management**

The Park District provides training and safety equipment to its employees in order to control risks of injury. The Park District also maintains comprehensive coverage from private insurance carriers for property, appointed officials, ranger liability, boilers, crime and general liability. The annual premium approximates \$182,000. Further information relating to insurance is presented in the Statistical Section.

## **Independent Audit**

State statute requires an annual audit be performed by the Auditor of State or by an independent certified public accountant approved by the Auditor of State. For years 1996, 1997, 1998 and 1999 our audit was performed by Berge & Company LTD. This firm is also contracted for 2000. The auditor's report is an integral part of this CAFR.

## **Awards**

The Ohio Parks and Recreation Association (OPRA) recognized the Hamilton County Park District's efforts to provide outdoor recreation for local residents by renovating and expanding Winton Woods Harbor. Voting members of OPRA gave top scores to the project which included the dredging of Winton Lake, and the renovation of Winton Woods Harbor.

The Hamilton County Park District's Ranger Department garnered the OPRA Law Enforcement Award for its Color Guard Unit.

## **Awards (continued)**

The National Association of County Park and Recreation Officials (NACPRO) recognized the Hamilton County Park District as an Outstanding Winner in two categories of their National Parks and Recreation Awards Program. The Renovation of Winton Woods Harbor was recognized as a Recreation Facility category winner. The Lake Isabella Stabilization Project won in the Environmental category. Lake Isabella is a Hamilton County Park District park that is located adjacent to the Little Miami River.

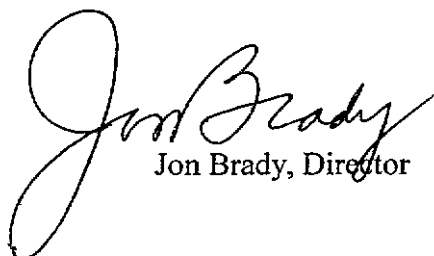
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Park District for its comprehensive annual financial report for the fiscal year ended December 31, 1998. This was the first year the Park District received this prestigious award. In order to be awarded a Certificate of Achievement, the Park District published an easy-to-read, efficiently-organized comprehensive annual financial report. This report satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. It is believed the current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements. It is being submitted to the GFOA to determine its eligibility for another certificate.

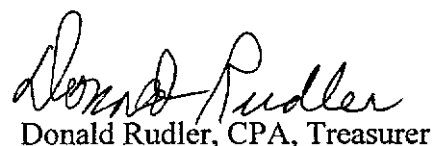
## **Acknowledgements**

This CAFR represents a continuing commitment by the Accounting Department and the Management of the Park District to provide prudent financial information of Park District activities and to demonstrate stewardship of the funds granted to the Park District by the voters of Hamilton County.

We thank and acknowledge support of the entire staff of the Park District for their effort in developing this report. We thank Dusty Rhodes, Hamilton County Auditor, and his office for assistance in developing the Statistical Section and staff of Berge & Company LTD, our auditors, for their assistance and review during this project.



Jon Brady, Director



Donald Rudler, CPA, Treasurer

# Certificate of Achievement for Excellence in Financial Reporting


Presented to

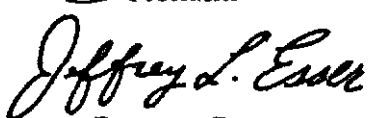
Hamilton County Park  
District, Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1998

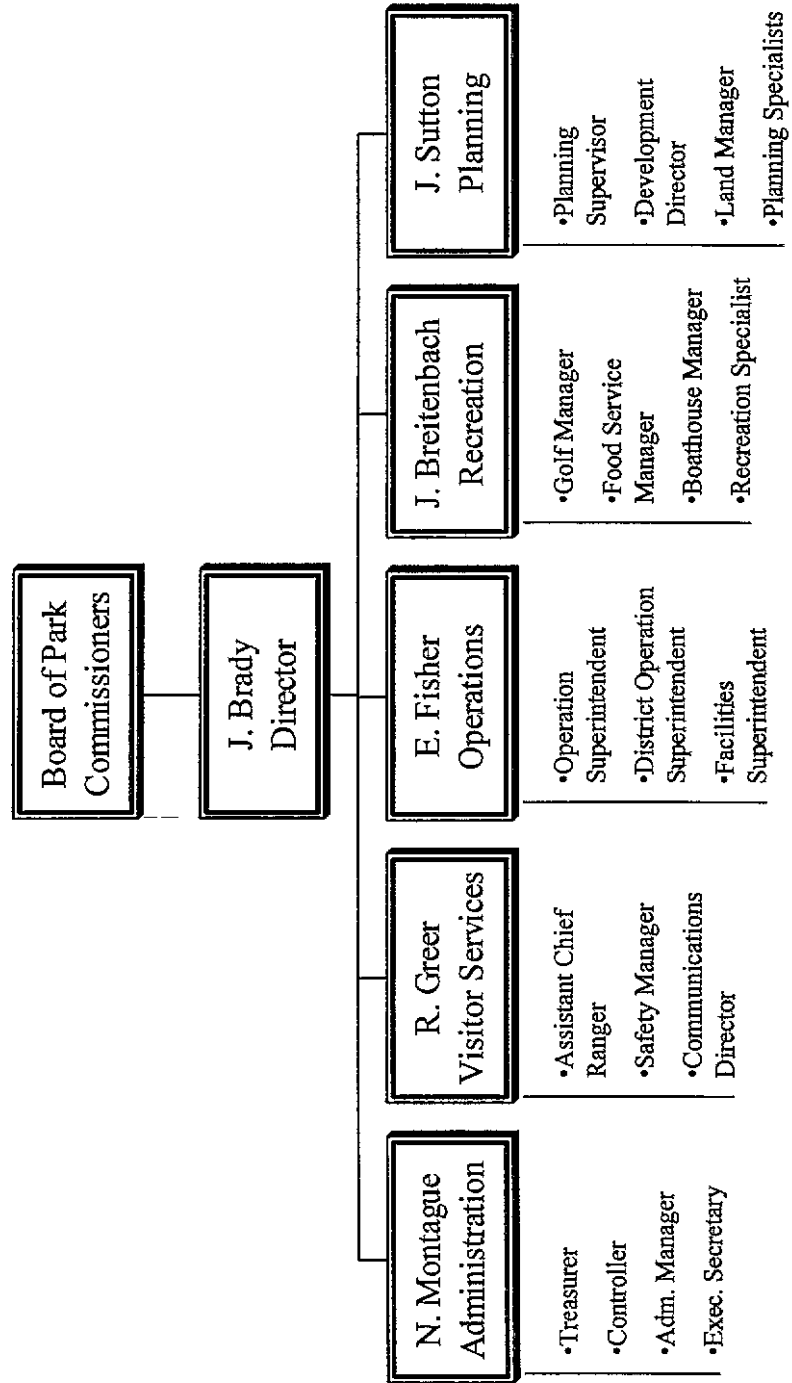
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



  
President

  
Executive Director

# HAMILTON COUNTY PARK DISTRICT 1999 Organizational Chart





**HAMILTON COUNTY PARK DISTRICT  
LIST OF PRINCIPAL OFFICIALS**

**DECEMBER 31, 1999**

**ELECTED OFFICIAL**

**HAMILTON COUNTY PROBATE JUDGE**

HONORABLE JUDGE WAYNE F. WILKE  
TERM EXPIRES FEBRUARY 8, 2003

**APPOINTED BY PROBATE JUDGE**

**BOARD OF PARK COMMISSIONERS**

TERM EXPIRES

NANCY R. HAMANT	PRESIDENT	DECEMBER 31, 2001
JAMES A. D. GEIER	VICE-PRESIDENT	DECEMBER 31, 2000
ROBERT A. GOERING, SR.	VICE-PRESIDENT	DECEMBER 31, 2002

**APPOINTED BY THE BOARD OF PARK COMMISSIONERS**

**DIRECTOR**

JON BRADY

**DIVISION DIRECTORS**

VISITOR SERVICES - RICHARD A. GREER  
OPERATIONS - EDWARD A. FISHER  
RECREATION - JAMES J. BREITENBACH  
ADMINISTRATION - NANCY S. MONTAGUE  
PLANNING - JOHN L. SUTTON

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## Report of Independent Auditors

Board of Park Commissioners  
Hamilton County Park District, Ohio

We have audited the accompanying general purpose financial statements of the Hamilton County Park District, Ohio as of and for the year ended December 31, 1999 as listed in the table of contents. These general purpose financial statements are the responsibility of the Hamilton County Park District, Ohio management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Hamilton County Park District, Ohio as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 17, 2000 on our consideration of the Hamilton County Park District, Ohio's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Hamilton County Park District, Ohio, taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

*Berge & Company LTD*

May 17, 2000

**FINANCIAL  
SECTION**

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

All financial reports are presented at the fund type/account group level in conformity with GAAP (Generally Accepted Accounting Principles).

**HAMILTON COUNTY PARK DISTRICT**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1999**

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>			
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents.....	\$ 1,941,750	\$ 494,421	\$ 103,766
Investments.....			
Receivables			
Accounts.....	4,229		
Intergovernmental.....	- 609		
Taxes.....	12,284,700		
Inventories.....			
Interfund Receivable.....			
Due From General Fund.....			621,543
Due From Trust Fund.....	321,816		
Due From Enterprise Fund.....			2,497,470
Property and Equipment, net of Accumulated Depreciation, where applicable.....			
<b>OTHER DEBITS:</b>			
Amounts to be Provided for Compensated Absences .....			
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 14,553,104</b>	<b>\$ 494,421</b>	<b>\$ 3,222,779</b>

SEE ACCOMPANYING NOTES TO GENERAL PUPOSE FINANCIAL STATEMENTS

<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals</u> <u>(Memorandum Only)</u>
		<u>General</u> <u>Fixed Assets</u>	<u>General</u> <u>Long-term Obligation</u>	
<u>Enterprise</u>	<u>Expendable</u> <u>Trust Funds</u>			
\$ 500,467	\$ 905,465 6,632,132	\$	\$	\$ 3,945,869 6,632,132
				4,229 609 12,284,700
361,120				361,120
7,317,075				7,317,075 621,543 321,816 2,497,470
16,204,106		61,337,244		77,541,350
			824,896	824,896
\$ 24,382,768	\$ 7,537,597	\$ 61,337,244	\$ 824,896	\$ 112,352,809

(continued)



**HAMILTON COUNTY PARK DISTRICT**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1999**  
**(continued)**

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<b><u>LIABILITIES, FUND EQUITY (DEFICIT) AND OTHER CREDITS</u></b>			
<b>LIABILITIES:</b>			
Accounts Payable.....	\$ 177,711	\$ 46,081	\$ 81,524
Accrued Salaries Payable.....	204,913		13,441
Deferred Revenue.....	12,284,700		
Retainage Payable.....			26,806
Interfund Payable.....	7,317,075		
Due to General Fund.....			
Due to Capital Project Fund.....	621,543		
Due to other Governmental Agencies.....	205,922		54,487
Compensated Absences Payable.....			
<b>TOTAL LIABILITIES</b>	<u>20,811,864</u>	<u>46,081</u>	<u>176,258</u>
<b>FUND EQUITY (DEFICIT) AND OTHER CREDITS:</b>			
Contributed Capital.....			
Investment in General Fixed Assets.....			
Retained Earnings			
Unreserved.....			
<b>Fund Balances (Deficit):</b>			
Reserve for Encumbrances.....	217,863		867,831
Unreserved.....	(6,476,623)	448,340	2,178,690
<b>TOTAL FUND EQUITY (DEFICIT), AND OTHER CREDITS</b>	<u>(6,258,760)</u>	<u>448,340</u>	<u>3,046,521</u>
<b>TOTAL LIABILITIES, FUND EQUITY (DEFICIT) AND OTHER CREDITS</b>	<u>\$ 14,553,104</u>	<u>\$ 494,421</u>	<u>\$ 3,222,779</u>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals</u>
<u>Enterprise</u>	<u>Expendable Trust Funds</u>	<u>General Fixed Assets</u>	<u>General Long-term Obligation</u>	<u>(Memorandum Only)</u>
\$ 85,685	\$ 439	\$	\$	\$ 391,440
38,027	226			256,607
				12,284,700
				26,806
				7,317,075
	321,816			321,816
2,497,470				3,119,013
67,136	691			328,236
			824,896	824,896
-				
<u>2,688,318</u>	<u>323,172</u>	<u>-</u>	<u>824,896</u>	<u>24,870,589</u>
16,559,640				16,559,640
		61,337,244		61,337,244
5,134,810				5,134,810
				1,085,694
	7,214,425			3,364,832
<u>21,694,450</u>	<u>7,214,425</u>	<u>61,337,244</u>	<u>-</u>	<u>87,482,220</u>
\$ 24,382,768	\$ 7,537,597	\$ 61,337,244	\$ 824,896	\$ 112,352,809

**HAMILTON COUNTY PARK DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)**  
**All Governmental Fund Types and Fiduciary Fund Types**  
**For the Year Ended December 31, 1999**

	<b>Governmental Fund Types</b>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<b><u>REVENUES</u></b>			
Taxes .....	\$ 12,642,955	\$	\$
Motor Vehicle Permits.....	792,074		
Charges for Service.....	4,416,692		189,754
Fines and Damage.....	18,059	13,741	
Donations and Grants.....		219,936	
Investment Income.....	291,022	19,246	
<b>TOTAL REVENUE</b>	<b>18,160,802</b>	<b>252,923</b>	<b>189,754</b>
<b><u>EXPENDITURES</u></b>			
<b>CURRENT:</b>			
General Government.....	1,189,515	206,324	
Public Safety.....	2,483,644		
Operation and Maintenance.....	5,975,009		
Land Management.....	197,375		
Resource Quality.....	116,472		
Naturalist.....	710,653		
Communication.....	562,144		
Visitor Services.....	1,495,742		
<b>CAPITAL OUTLAY.....</b>			<b>7,858,512</b>
<b>TOTAL EXPENDITURES</b>	<b>12,730,554</b>	<b>206,324</b>	<b>7,858,512</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>5,430,248</b>	<b>46,599</b>	<b>(7,668,758)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In.....			6,556,922
Operating Transfers (Out).....	(6,556,922)		
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>(1,126,674)</b>	<b>46,599</b>	<b>(1,111,836)</b>
<b>Fund Balances (Deficit), beginning of year</b>	<b>(5,132,086)</b>	<b>401,741</b>	<b>4,158,357</b>
<b>Fund Balances (Deficit), end of year</b>	<b>\$ (6,258,760)</b>	<b>\$ 448,340</b>	<b>\$ 3,046,521</b>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

<u>Fiduciary Fund Types</u>	<u>Totals</u>
Expendable	<u>(Memorandum Only)</u>
Trust Funds	

\$	\$ 12,642,955
	792,074
	4,606,446
	31,800
855,127	1,075,063
526,583	836,851
1,381,710	19,985,189

	1,395,839
	2,483,644
110,866	6,085,875
	197,375
	116,472
	710,653
	562,144
	1,495,742
	7,858,512

110,866	20,906,256
---------	------------

1,270,844	(921,067)
-----------	-----------

	6,556,922
	<del>(6,556,922)</del>

1,270,844	(921,067)
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5,943,581	5,371,593
-----------	-----------

\$ 7,214,425	\$ 4,450,526
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**HAMILTON COUNTY PARK DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**All Budgeted Governmental Fund Types**  
**For the Year Ended December 31, 1999**

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>REVENUE</u></b>						
Taxes.....	\$ 12,191,300	\$ 12,642,955	\$ 451,655	\$	\$	\$
Motor Vehicle Permits.....	725,000	792,074	67,074			
Charges for Service.....	3,709,300	3,780,721	71,421			
Fines and Damages.....	22,000	18,575	(3,425)		19,246	19,246
Interest and Dividends.....	325,000	291,022	(33,978)	10,600		(10,600)
Miscellaneous.....	174,000	256,739	82,739	125,000	234,573	109,573
<b>TOTAL REVENUE</b>	<b>17,146,600</b>	<b>17,782,086</b>	<b>635,486</b>	<b>135,600</b>	<b>253,819</b>	<b>118,219</b>
<b><u>EXPENDITURES</u></b>						
<b>CURRENT:</b>						
General Government.....	1,346,919	1,327,256	19,663	87,586	10,519	77,067
Public Safety.....	2,597,545	2,572,623	24,922			
Operation and Maintenance.....	6,008,583	5,957,631	50,952			
Land Management.....	197,800	197,433	367			
Resource Quality.....	121,295	116,386	4,909			
Naturalist.....	743,924	713,497	30,427			
Communication.....	395,400	380,179	15,221			
Visitor Services.....	1,717,230	1,606,195	111,035	125,000	169,216	(44,216)
<b>CAPITAL OUTLAY.....</b>						
<b>TOTAL EXPENDITURES</b>	<b>13,128,696</b>	<b>12,871,200</b>	<b>257,496</b>	<b>212,586</b>	<b>179,735</b>	<b>32,851</b>
<b>Excess (deficiency) of revenue over expenditures.....</b>	<b>4,017,904</b>	<b>4,910,886</b>	<b>892,982</b>	<b>(76,986)</b>	<b>74,084</b>	<b>151,070</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating Transfers In.....	1,994,221	1,471,373	(522,848)			
Operating Transfers Out.....	(7,842,967)	(6,613,107)	1,229,860			
<b>Excess (deficiency) of revenues and other financing sources over budgetary expenditures and other financing uses.....</b>	<b><u>\$(1,830,842)</u></b>	<b><u>(230,848)</u></b>	<b><u>\$1,599,994</u></b>	<b><u>\$(76,986)</u></b>	<b>74,084</b>	<b><u>\$151,070</u></b>
<b>Fund balances, beginning of year</b>		93,387			85,114	
<b>Prior year encumbrances</b>		316,399			-	
<b>Fund balances, end of year</b>		<b><u>\$ 178,938</u></b>			<b><u>\$ 159,198</u></b>	

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

<u>Capital Projects Fund</u>			<u>Totals (Memorandum Only)</u>		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$ 12,191,300	\$ 12,642,955	\$ 451,655
			725,000	792,074	67,074
			3,709,300	3,780,721	71,421
			22,000	37,821	15,821
			335,600	291,022	(44,578)
			299,000	491,312	192,312
			<u>17,282,200</u>	<u>18,035,905</u>	<u>753,705</u>
			1,434,505	1,337,775	96,730
			2,597,545	2,572,623	24,922
			6,008,583	5,957,631	50,952
			197,800	197,433	367
			121,295	116,386	4,909
			743,924	713,497	30,427
			395,400	380,179	15,221
			1,717,230	1,775,411	(58,181)
9,453,164	8,999,099	454,065	9,453,164	8,999,099	454,065
<u>9,453,164</u>	<u>8,999,099</u>	<u>454,065</u>	<u>22,669,446</u>	<u>22,050,034</u>	<u>619,412</u>
(9,453,164)	(8,999,099)	454,065	(5,387,246)	(4,014,129)	1,373,117
7,842,967	6,613,107	(1,229,860)	9,837,188	8,084,480	(1,752,708)
			(7,842,967)	(6,613,107)	1,229,860
<u>\$ (1,610,197)</u>	<u>(2,385,992)</u>	<u>\$ (775,795)</u>	<u>\$ (3,393,025)</u>	<u>(2,542,756)</u>	<u>\$ 850,269</u>
	1,141,900			1,320,401	
	<u>1,514,392</u>			<u>1,830,791</u>	
	<u>\$ 270,300</u>			<u>\$ 608,436</u>	

**HAMILTON COUNTY PARK DISTRICT**  
**Statement of Revenues, Expenses and Changes in Fund Equity**  
**Enterprise Fund**  
**For the Year Ended December 31, 1999**

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**OPERATING REVENUES**

Charges for Sales and Service .....	\$ 11,750,743
<b>TOTAL OPERATING REVENUES</b>	<b>11,750,743</b>

**OPERATING EXPENSES**

Cost of Sales and Services.....	8,126,042
Administration.....	1,146,655
Depreciation .....	1,227,357
<b>TOTAL OPERATING EXPENSES</b>	<b>10,500,054</b>

NET INCOME	1,250,689
<b>FUND EQUITY, BEGINNING OF YEAR</b>	<b>20,443,761</b>
<b>FUND EQUITY, END OF YEAR</b>	<b>\$ 21,694,450</b>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

**HAMILTON COUNTY PARK DISTRICT**  
**Statement of Cash Flows**  
**Enterprise Fund**  
**For the Year Ended December 31, 1999**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

Net Income .....	\$ 1,250,689
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities	
Depreciation .....	1,227,357
Changes in Assets and Liabilities:	
Inventories .....	(15,676)
Interfund Receivable, net.....	(955,736)
Accounts Payable .....	21,158
Accrued Salaries Payable .....	4,572
Due Other Governments.....	3,604
	<u>1,535,968</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Acquisition of Property and Equipment.....	(1,292,921)
Principal Payments on Capital Leases.....	(11,592)
<b>NET CASH FLOWS (USED BY) FINANCING ACTIVITIES</b>	<u>(1,304,513)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	231,455
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>269,012</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 500,467</u>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS



# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 1. Reporting Entity

The Hamilton County Park District (Park District) was created in 1930 under authority of Chapter 1545 of the Ohio Revised Code for the purpose of protecting local natural resources and providing outdoor recreation. The Park District is governed by a three-member Board of Park Commissioners, each of whom is appointed to three-year terms by the Probate Court Judge of Hamilton County and who serves without pay. The first Park Board took office on July 17, 1930.

The Board of Park Commissioners appoints a Director who is also the Chief Executive Officer. The Director is responsible for executing policy of the Park Board. Since 1930, the Park District has acquired and conserved 13,852 acres of parkland, including sixteen parks and nature preserves. Listed below are the names and locations of the parks and nature preserves.

- Embshoff Woods & Nature Preserve - Paul Road, off Mt. Alverno Road between Delhi Pike and Route 50, Cincinnati and Delhi Township - 322.16 acres.
- Farbach Werner Nature Preserve - Poole Road and Colerain Avenue, Colerain Township - 23.36 acres.
- Lake Isabella - Loveland-Madeira Road at I-275, Loveland-Indian Hill exit, Symmes Township - 76.68 acres.
- Little Miami Golf Center - Newtown Road between Route 50 and Route 32, Newtown, Anderson and Columbia Townships - 344.06 acres. (Includes Little Miami Golf Center, Bass Island, Avoca Park.)
- Miami Whitewater Forest - Harrison Pike, off I-74 at Dry Fork Road exit, Crosby, Harrison and Whitewater Townships - 4,116.70 acres.
- Mitchell Memorial Forest - Buffalo Ridge Road off Zion Road and East Miami River Road, Miami Township - 1,325.25 acres.
- Richardson Forest Preserve - Off Colerain Avenue between Kemper Road and Lick Road, Colerain Township - 265.00 acres.
- Sharon Woods - Route 42, south of I-275, Sharonville - 760.05 acres.
- Shawnee Lookout - South of Route 50 at Cleves, entrance off Lawrenceburg Road, Miami Township - 1,027.80 acres.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 1. Reporting Entity (continued)

- Triple Creek - Buell Road and Pippin Road, north of I-275, Colerain Township - 136.37 acres.
- Winton Woods - Winton Road, south of I-275, Forest Park, Greenhills, Woodlawn and Springfield Township - 2,715.34 acres.
- Withrow Nature Preserve - Five Mile Road, between I-275 and Route 52, Anderson Township - 269.65 acres.
- Woodland Mound - Old Kellogg Avenue, between Eight and Nine Mile Roads, Anderson Township and Pierce Township, Clermont County - 968.18 acres.
- Kroger Hills - Off Wooster Pike, between Newtown and Terrace Park, Indian Hill and Columbia Township - 214.00 acres. Under 30-year lease, expiring 2008 with additional 30-year option.
- Newberry Wildlife Sanctuary - West of I-275, near Sheits and Springdale Roads, Colerain Township - 99.79 acres.
- Trillium Trails Wildflower Preserve - East of Winton Woods, Woodlawn - 85.97 acres.
- W.M. Johnson Hills Park - Bridle Road, Anderson Township, leased to Anderson Park District - 45 acres.
- Shuck Tract Nature Preserve - Colerain Township, 108.64 acres.

Total Acreage:	12,904.00 acres
Conservation Easements:	<u>948.50 acres</u>
Grand Total:	13,852.50 acres

As required by Generally Accepted Accounting Principles (GAAP), these financial statements present all funds and account groups for which the Park District is financially accountable. The Park District is considered a related organization to Hamilton County. This decision is based on the fact the Board of Park Commissioners are appointed by the Probate Court Judge of Hamilton County, but Hamilton County cannot impose its will on the Park District in any manner, nor does there exist any financial benefit or burden relationship between the Park District and Hamilton County.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies

The accounting policies and reporting practices of the Park District conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of its significant accounting policies.

#### A. Basis of Presentation

The accounts of the Park District are maintained on the basis of funds and account groups. A fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained, consistent with legal and managerial requirements. Account groups are a reporting device used to account for certain assets and liabilities of the government funds not recorded directly in those funds.

The funds are grouped into three fund types, five generic funds and two account groups as described below:

#### **Governmental Fund Types**

General Fund is the primary operating fund of the Park District. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes, other than expendable trusts or major capital projects.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities not being financed by proprietary or trust funds.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

#### **Proprietary Fund Types**

Proprietary Funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Earned but unbilled service charges are recognized as revenue. The Hamilton County Park District applies all applicable GASB pronouncements and all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions and Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. Proprietary fund types for the Hamilton County Park District consist of an Enterprise Fund:

Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

#### **Fiduciary Fund Types**

Expendable Trust Funds account for assets held by the Park District under terms of a formal trust agreement, whereby both principal and interest may be spent.

#### **Account Groups**

General Fixed Assets Account Group is used to account for general fixed assets not accounted for in proprietary or trust funds.

General Long-Term Obligation Account Group is used to account for the outstanding principal balances of general long-term obligations that is not a specific liability of a proprietary or trust fund.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

#### B. Basis of Accounting

The modified accrual basis of accounting is followed for governmental and expendable trust funds. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Revenue is considered measurable when the amount of the transaction can be determined. Revenue is considered available when it is collectable within the current period or soon enough thereafter to pay current liabilities of the current period. The Park District considers all revenues available if they are collected within 60 days after year's end. Expenditures are recorded when the related fund liability is incurred. Property taxes receivable are measurable, and are recognized as revenue in the year for which they are levied.

The accrual basis of accounting is used for proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time the related liabilities are incurred.

#### Measurement Focus

All governmental and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. As such, only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources."

All proprietary funds are accounted for on a "flow of economic resources" measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components.

#### C. Budgetary Process

Budget - A budget of estimated cash receipts and disbursements is submitted to the County Auditor, who serves as Secretary of the County Budget Commission, by July 20 of each year for the period of January 1 to December 31 of the following year.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

Estimated Resources - The County Budget Commission certifies its actions to the Park District by September 1. As part of this certification, the Park District receives the official certificate of estimated resources which states the projected receipts of each fund. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. Prior to December 31, the Park District must revise its budget so that the total budgeted expenditures from a fund during the ensuing fiscal year will not exceed the amount stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the annual appropriation measure. Budget receipts, as shown on the accompanying financial statements, do not include January 1, 1999 unencumbered fund balances. However, those fund balances are available for appropriations.

Appropriations - A temporary appropriation measure to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation measure must be passed by April 1 of each year for the period January 1 to December 31. The appropriation measure may be amended or supplemented during the year as new information becomes available. Appropriations may not exceed estimated resources, as certified.

Encumbrances - The Park District is required to use the encumbrance method of accounting by mandate of Ohio law. Under this system, purchase orders, contracts and other commitments for the expenditure of funds are recorded on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent year expenditures.

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and need not be reappropriated.

All governmental and proprietary fund types of the Park District have legally adopted budgets at the departmental level for estimated resources and appropriations. Revisions to estimated resources or budgeted appropriations must be approved by the Board of Park Commissioners and submitted to the Hamilton County auditor. During 1999 budgeted appropriations were increased by \$287,183. Division directors are responsible for operating within the approved budget, as periodically amended. Transfer of appropriations within departments does not require approval of the Board of Park Commissioners.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

Listed below is a reconciliation of the results of operations for the year ended December 31, 1999 from modified accrual (GAAP) basis to the Non-GAAP budgetary basis.

#### Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>
GAAP Basis:	\$ (1,126,674)	\$ 46,599	\$ (1,111,836)
Adjustments:			
Revenue Accrued	(378,716)	896	(189,754)
Expenses Accrued	(42,110)	26,589	(494,026)
Encumbrances Change	(98,536)	-	(646,561)
Operations Transfers (Net)	<u>1,415,188</u>	<u>-</u>	<u>56,185</u>
Budget Basis:	<u>\$ (230,848)</u>	<u>\$ 74,084</u>	<u>\$ (2,385,992)</u>

### D. Pooled Cash and Cash Equivalents

The Park District maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Cash Equivalents". Investments with original maturities of three months or less are considered to be cash equivalents. Cash equivalents are recorded at cost, which approximates market value. Interest earned from investments purchased with pooled cash is allocated to the funds, based on amounts in the pool, unless otherwise restricted by statute.

### E. Investments

Investments are reported at fair value. Investments consist of securities owned by the Park District that are traded on a national exchange and valued at the last reported sales price.

### F. Inventories

Inventory is valued at cost, which approximates market, using first-in, first-out (FIFO) method. The costs of inventory items are recognized as expenses in the Enterprise Fund when sold or consumed.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

#### G. Property and Equipment

Property and equipment used in the governmental type funds of the Park District are recorded in the General Fixed Asset Account Group.

Property and equipment are recorded at cost. Donated assets are reported at estimated fair market value on the date of the donation. Assets in the General Fixed Asset Account Group are not depreciated. Interest incurred to acquire or construct is not capitalized.

Public domain (infrastructure) general fixed assets (i.e. roads, bridges, sidewalks and other assets that are immovable and of value only to the government) are not capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not included in the General Fixed Assets account group nor capitalized in the proprietary funds.

Property and equipment in the proprietary funds are recorded at historical cost or estimated historical cost if purchased and at estimated fair market value at date of gift, if donated.

Property and equipment are depreciated in the proprietary funds using straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30
Maintenance equipment	7
Departmental equipment	5

#### H. Compensated Absences

The Park District records accumulated unpaid sick leave, vacation and comp time benefits as compensated absences payable when earned by the employee.



# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

#### H. Compensated Absences (continued)

For government funds, the portion of the liability which is not currently due and payable is recorded in the General Long-Term Obligation Account Group.

**Vacation** - Full and part-time employees are eligible for vacation after completing one year of service with the Park District. One year is computed on the basis of 26 pay periods. After one year of service, employees may use current vacation accrual with approval from supervisor. Seasonal and hourly employees who become full or part-time will begin their accruals after 26 pay periods of continuous employment. Accrual of vacation time is as follows:

<u>Years of Service</u>	<u>Vacation Hours Earned Per 80 Hours Worked</u>	<u>Total Earned Per Year</u>
1 to 8 years	3.1 hours/80 hrs/pay	10 days/year
9 to 15 years	4.6 hours/80 hrs/pay	15 days/year
16 to 25 years	6.2 hours/80 hrs/pay	20 days/year
26 plus years	7.7 hours/80 hrs/pay	25 days/year

At the end of the 8<sup>th</sup>, 15<sup>th</sup> and 25<sup>th</sup> year, an employee will accrue an additional 40 hours of vacation leave and progress to the next accrual level.

Vacation pay for eligible employees is based on current rate of pay. Overtime hours are not counted in computing vacation time. Any employee who works less than 2080 hours per year, will have vacation time determined by the percentage of the total hours they work. No vacation time is earned while an employee is on an unpaid leave of absence or an unpaid military leave.

Vacation time may be accumulated to a maximum of that earned in three years. At the time of an employee's termination, the employee is entitled to compensation at their current rate of pay for any earned but unused vacation leave up to a maximum of three years.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

**Sick Leave** - accumulates at the rate of 4.6 hours every 80 hours worked with a maximum of 15 days per year. There is no maximum accumulation. It is to be used as needed and approved. Upon retirement or termination, an employee with 10 years or more of active service may receive a one-time payment. The payment is limited to accrued sick leave up to a maximum of 720 hours.

**Comp Time** - Depending on the employee's position, comp time may be earned at regular or time and a half rate. The maximum accumulation for non-exempt employees is 240 hours of comp time and comp time earned in excess of the maximum is paid to the employee. Exempt employees are required to take current year comp time by April of the following year.

#### I. Long Term Obligations

Long-term obligations for vested sick leave, vacation and comp time and any claims or judgements that are expected to be paid from the government funds are shown in the General Long-Term Obligations account group.

#### J. Inter-Fund Transactions

During the normal course of operation, the Park District has certain transactions between funds. Charges from the General Fund to the Enterprise Fund and Fiduciary Fund for administration, maintenance, utilities and other costs are identified at Charges for Services (Revenue) by the General Fund and Expenditures in the Enterprise Fund and Fiduciary Fund.

All other inter-fund transactions are reported as transfers.

Amounts identified as Interfund Receivable/Payable represent lending/borrowing arrangements outstanding at year's end. All other outstanding balances between funds are reported as "due to/from other funds."

The negative equity reported in the GAAP Basis General Fund is due to transfers out in excess of net revenue. The Park District has plans to eliminate this deficiency in future years through transfers from the Enterprise Fund.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 2. Summary of Significant Accounting Policies (continued)

#### K. Total (Memorandum Only) Columns on Combined Statements

Total columns in the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position results of operations, and cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

#### L. Newly Issued Accounting Pronouncements

In December 1998, the Governmental Accounting Standards Board (GASB) issued Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. The provisions of this statement are effective for periods beginning after June 15, 2000. GASB Statement No. 33 principally addresses the timing of recognition of nonexchange transactions involving financial or capital resources (e.g., most taxes, grants, and private donations) in government's financial statements.

In June 1999, the GASB issued Statement No. 34 *Basic Financial Statements-and Management Discussion and Analysis-for State and Local Governments*. The Park District is required to apply this statement for periods beginning after June 15, 2003. GASB Statement No. 34 establishes new financial reporting requirements that fundamentally affect the presentation of a general purpose government's basic financial statements and related required supplementary information.

Management has not yet determined the impact that GASB Statements No. 33 and 34 will have on the Park District's financial statements.

### 3. Cash and Investments

The Park District maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Cash Equivalents." In addition, non-pooled investments are separately held and reflected in the Fiduciary Fund Types.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. Cash and Investments (continued)

#### Legal Requirements

Statutes require the classification of monies held by the Park District into three categories - active monies, inactive money and interim monies. "Active" monies consists of those monies required to be kept in a "cash" or "near-cash" status for current demands upon the Park District treasury. Such monies must be maintained either as cash in the Park District's treasury or in depository accounts payable or withdrawable on demand; including negotiable order of withdrawal (NOW) accounts.

"Inactive" monies consists of those monies not required for use within the current two-year period of designation of depositories. Inactive monies may be deposited or invested only as Certificates of Deposit maturing not later than the end of the current period of designation of depositories.

"Interim" monies consists of those monies which are not needed for immediate use, but which will be needed before the end of the current period of designation of depositories. Interim monies may be invested or deposited in the following securities:

- Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest.
- Bonds, notes, debentures or other obligations or securities issued by any Federal government agency or the Export-Import Bank of Washington.
- Interim deposits in the eligible institutions applying for interim monies.
- Bonds and other obligations of the State of Ohio; and
- The State of Ohio Treasurer's investment pool.
- No Load money market mutual funds consisting exclusively of obligations of the United States or governmental agencies.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. Cash and Investments (continued)

Notwithstanding the foregoing requirements, the Park District may invest any monies not required to be used for a period of six months in the following classes of investments:

- Bonds or other obligations of the United States, or those for which the faith of the United States is pledged for the payment of principal and interest.
- Discount notes of the Federal National Mortgage Association.
- Bonds issued by the Home Owner's Loan Corporation.
- Bonds of the State of Ohio; and
- Bonds of any municipal corporation, village, county, township, or other political subdivision of this state - as to which there is no default of principal, interest or coupons.

Stocks, bonds and notes received as donations may be held by the Park District until such time as the Park District's Board of Park Commissioners deems it advisable to sell such items.

#### Deposits

GASB Statement No. 3. "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" requires that the Park District's deposits be classified as to credit risk within the following three categories.

Category 1 – Deposits that are insured or collateralized with securities held by the Park District or by its agent in the Park District's name.

Category 2 – Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the Park District's name.

Category 3 – Deposits that are uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Park District's name.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. Cash and Investments (continued)

#### Deposits (continued)

The Park District bank balances, categorized by level of risk, at December 31, 1999 were as follows:

Category 1	\$ 200,079
Category 2	-
Category 3	<u>1,870,468</u>
Total Bank Balance	<u>\$ 2,070,547</u>

#### Investments

GASB Statement No. 3. "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" - requires that the Park District's investments be classified as to credit risk within the following three categories.

Category 1 - Insured or registered, or securities held by the Park District or its agent in the Park District's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department (if a bank) or agent in the Park District's name.

Category 3 - Uninsured and unregistered, with securities held by the counterparty in the Park District's name, or by the counterparty's trust department (if a bank) or agent but not in the Park District's name.

The Park District's investments, categorized by level of risk, at December 31, 1999 were as follows:

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>	Fair Value Carrying <u>Amount</u>	<u>Cost</u>
STAR Ohio (1)	\$ -	\$ -	\$ -	\$ 2,371,870	\$ 2,371,870
Corporate stocks	<u>-</u>	<u>-</u>	<u>6,632,132</u>	<u>6,632,132</u>	<u>2,402,927</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,632,132</u>	<u>\$ 9,004,002</u>	<u>\$ 4,774,797</u>

(1) The Park District's investments in the Ohio State Treasurer's pool are not categorized because they are not evidenced by securities that exist in physical or book entry form.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 3. Cash and Investments (continued)

#### Investments (continued)

The classification of cash and investments on the combined financial statements is based on criteria set forth in GASB Statement 9. A reconciliation between the classification of cash and investments on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	<u>Deposits</u>	<u>Investments</u>
GASB Statement 9 classification:		
Cash and Investments	\$ 3,945,869	\$ 6,632,132
STAR Ohio	<u>(2,371,870)</u>	<u>2,371,870</u>
GASB Statement 3 classification:	<u>\$ 1,573,999</u>	<u>\$ 9,004,002</u>

### 4. Property Tax Revenues

Property taxes include amounts levied against real, public utility and tangible (used in business) property. The assessed value upon which the 1999 tax collection was based follows: (Amounts in 000's.)

Real Property - 1998 Valuation	
Residential/Agricultural	\$ 8,464,392
Commercial/Industrial/Public Utilities	3,741,033
Tangible Personal Property - 1999 Valuation	
General	2,105,777
Public Utilities	<u>1,040,198</u>
Total Valuation	<u>\$ 15,351,400</u>

Real property taxes are levied each October on the assessed values as of the preceding January 1<sup>st</sup>, the lien date. Assessed values are established the preceding year by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year.

Public Utility property taxes are assessed on tangible personal property, as well as land and land improvements at true value, which is, in general, net book value. Tangible personal property is assessed at 25% of true value except for inventories which are assessed at 25% of average value. In 1999, each business was eligible to receive a ten thousand dollar exemption in assessed value which was reimbursed by the state.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 4. Property Tax Revenues (continued)

The County Treasurer bills and collects property taxes on behalf of all taxing districts in Hamilton County, including the Hamilton County Park District. Taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. The county's practice is to extend the December 31 due date to January. Unpaid taxes become delinquent after December 31 of the year they are due. Foreclosure proceedings may be initiated by the County Prosecutor if delinquent taxes are not paid within one year.

The County Auditor periodically remits to the Hamilton County Park District its portion of the taxes collected. The final settlement of real and public utility property taxes is made in April and September and tangible taxes in July and November for the first and second halves of the year, respectively. Collections of the taxes are accounted for in these statements.

The Hamilton County Park District accrues property taxes as receivables since they can be measured and recorded when levied and recognizes them as deferred revenue since they are collected in advance of the year for which they are levied. Property taxes are recognized as revenue in the year for which they are levied.

The Park District property tax is generated from two sources. The first is an unvoted .03 mill levy granted annually by the Hamilton County Commissioners. The second is a voted 1.0 mill 15-year levy passed in November, 1988. It should be noted that the 1988 voted levy is subject to the Ohio Revised Code Reduction Factors and in 1999 was levied at effective rates of approximately .83 mill.

### 5. Capital Leases

The Park District had lease agreements for financing the acquisition of golf carts. The agreements were in substance, lease purchases (capital leases) and were classified as capital lease obligations in the financial statements of the Enterprise Fund. The leases were paid off in 1999.

### 6. Operating Lease

The Park District leases various park properties, land and water, over varying periods. None of the agreements contain unusual renewal or purchase options. The Park District is responsible for preservation and maintenance of the properties. Future minimum rental payments under operating leases are \$2 per year for 2000 to 2002 and \$1 per year for 2003 to 2009.

The Park District leases certain undeveloped land to another park district for a term of 50 years at no charge.



# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 7. Defined Benefit Plans

All full time and part time employees are required to join the Public Employees Retirement System of Ohio (PERS). PERS is a cost-sharing, multiple-employer defined Benefit Pension Plan operated by the State of Ohio. PERS issues a stand-alone Comprehensive Annual Financial Report, copies of which may be obtained by making a written request to: Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085.7.

Pension Benefits - PERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. For employees other than law enforcement, benefits fully vest upon reaching five years of service and are established by state statute. Non law enforcement participants may retire at any age with 30 years of service, at or after age 60 with five years of credited service and at age 55 with a minimum of 25 years of service. Those individuals retiring with less than 30 years of service or less than age 65 receive reduced retirement benefits. Upon retirement, non law enforcement participants are entitled to a retirement benefit, payable monthly for life, equal to 2.1% of their final average salary for each year of credited service up to 30 years. These members are entitled to 2.5% of their final average salary for each year of service in excess of 30 years. Final average salary is calculated as the participant's average salary over the highest three years of earnings. Law enforcement officers, as defined in Chapter 145 of the Ohio Revised Code, are eligible for special retirement options. These options are available to such members at age 52 or older with 25 or more years of credited service. The annual benefit is calculated by multiplying 2.5 percent of final average salary by the actual years of service for the first 20 years of service credit and 2.1 percent of final average salary for each year of service over 20 years. These options also permit early retirement under qualifying circumstances as early as age 48.

Pension Contributions - Employer and employee required contributions to PERS are established under Chapter 742 of the Ohio Revised Code and are based on percentages of covered employees' gross salaries. Contribution rates are calculated annually by the PERS actuaries. Contribution rates for calendar year 1999 were as follows:

	<u>Employee Share</u>	<u>Employer Share</u>
Regular Employees .....	8.50%	13.55%
Law Enforcement Employees .....	9.00%	16.70%

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 7. Defined Benefit Plans (continued)

Employer contributions required and made for the last three years were as follows:

For the Year Ended <u>December 31</u>	Employer's Contribution for Regular <u>Employees</u>	Employer's Contribution for Law Enforcement <u>Employees</u>
1999	\$ 781,156	\$ 200,232
1998	659,088	161,348
1997	609,071	171,658

*Other Post-employment Benefits - All age and service retirees with 10 or more years of service credit qualify for healthcare coverage under PERS. Healthcare coverage for disability recipients and primary survivor recipients is also available. Chapter 145, Ohio Revised Code, provides the statutory authority for employer contributions. The portion of the employer contribution rate that is used to fund healthcare is 25% for law enforcement employees, and 31% for regular employees for calendar year 1999. Employees do not fund any portion of healthcare costs.*

The 1999 actuarially determined employer healthcare contribution requirement paid was:

Regular Employees	\$ 350,953
Law Enforcement Employees	<u>67,277</u>
	<u>\$ 418,230</u>

### 8. Commitments

The Park District has contractual commitments to various vendors for future supplies and services for the Park District. Determinable amounts are recorded as encumbrances at December 31, 1999, as follows:

General Fund	\$ 217,863
Capital Projects Fund	<u>867,831</u>
	<u>\$ 1,085,694</u>

The Park District is the beneficiary of certain assets held in two charitable remainder trusts. Upon the death of the last surviving noncharitable recipient of the trust, the Park District shall receive all of the principal and income of these trusts.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 9. Property and Equipment

A summary of changes in property and equipment of the general fixed asset account group for 1999 is as follows:

	Balance <u>January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>December 31, 1999</u>
Land	\$ 32,446,064	\$ 3,669,877	\$ -	\$ 36,115,941
Buildings	17,389,131	2,562,170	75,000	19,876,301
Equipment	<u>5,255,548</u>	<u>433,088</u>	<u>343,634</u>	<u>5,345,002</u>
	<u>\$ 55,090,743</u>	<u>\$ 6,665,135</u>	<u>\$ 418,634</u>	<u>\$ 61,337,244</u>

A summary of changes in property and equipment of the enterprise fund for 1999 is as follows:

	Balance January 1, 1999	<u>Additions</u>	<u>Deletions</u>	Balance December 31, 1999	Less Accumulated Depreciation	Net Book Value
Land	\$ 2,429,126	\$ -	\$ -	\$ 2,429,126	\$ -	\$ 2,429,126
Buildings	7,627,841	9,075	-	7,636,916	2,849,459	4,787,457
Improvements	11,204,778	180,679	130,065	11,255,392	3,834,861	7,420,531
Equipment	<u>4,113,774</u>	<u>1,103,167</u>	<u>1,278,051</u>	<u>3,938,890</u>	<u>2,371,898</u>	<u>1,566,992</u>
	<u>\$ 25,375,519</u>	<u>\$ 1,292,921</u>	<u>\$ 1,408,116</u>	<u>\$ 25,260,324</u>	<u>\$ 9,056,218</u>	<u>\$ 16,204,106</u>

During 1999, the Park District identified approximately \$989,000 of fully depreciated equipment presently in use but previously not recorded. Equipment and accumulated depreciation at January 1, 1999 has been restated to appropriately report these amounts.

### 10. Risk Management

The Park District is exposed to various risks of loss related to torts - theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past eight years, nor has there been a significant reduction in insurance coverage in the same period.

The Park District pays into the State of Ohio Bureau of Workers Compensation System through a pooled risk arrangement with Hamilton County. The rate is established by the County, based on gross salaries.

# HAMILTON COUNTY PARK DISTRICT

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 11. Long-Term Obligations

A summary of changes in amount to be provided for compensated absences is as follows:

	<u>Balance</u> <u>January 1, 1999</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>December 31, 1999</u>
Compensated Absences Payable	\$ 737,954	\$ 115,943	\$ 29,001	\$ 824,896

Compensated absences will be paid from the fund in which employees salaries are paid.

### 12. Due to/From Other Funds

Individual fund asset and liability balances at December 31, 1999 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Expendable Trust Funds	\$ 321,816
Enterprise Fund	General Fund	7,317,075
Capital Project Fund	Enterprise Fund	2,497,470
Capital Project Fund	General Fund	621,543

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**COMBINING, INDIVIDUAL FUND AND ACCOUNT  
GROUP STATEMENTS AND SCHEDULES**

## **GENERAL FUND**

The General Fund is the general operating fund of the Park District. It is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

**HAMILTON COUNTY PARK DISTRICT**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 1999**

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Taxes .....	\$ 12,191,300	\$ 12,642,955	\$ 451,655
Motor Vehicle Permits.....	725,000	792,074	67,074
Charges for Service.....	3,709,300	3,780,721	71,421
Fines and Damage.....	22,000	18,575	(3,425)
Interest and Dividends.....	325,000	291,022	(33,978)
Miscellaneous.....	174,000	256,739	82,739
<b>TOTAL REVENUE</b>	<b>17,146,600</b>	<b>17,782,086</b>	<b>635,486</b>
<b><u>EXPENDITURES</u></b>			
Salaries.....	6,754,000	6,694,796	59,204
Fringes.....	1,743,040	1,726,891	16,149
Supplies.....	2,302,931	2,252,067	50,864
Insurance, Utilities.....	946,100	932,057	14,043
Miscellaneous .....	216,963	210,350	6,613
Capital Outlay .....	1,165,662	1,055,039	110,623
<b>TOTAL EXPENDITURES</b>	<b>13,128,696</b>	<b>12,871,200</b>	<b>257,496</b>
<b>Excess (deficiency) of revenues over expenditures .....</b>	<b>4,017,904</b>	<b>4,910,886</b>	<b>892,982</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In .....	1,994,221	1,471,373	(522,848)
Operating Transfers (Out) .....	(7,842,967)	(6,613,107)	1,229,860
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b><u>\$(1,830,842)</u></b>	<b>(230,848)</b>	<b><u>\$1,599,994</u></b>
<b>Fund balance, beginning of year</b>		93,387	
<b>Prior year encumbrances</b>		<u>316,399</u>	
<b>Fund balance, end of year</b>		<u>\$ 178,938</u>	



**HAMILTON COUNTY PARK DISTRICT**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis) by Department**  
**For the Year Ended December 31, 1999**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Taxes.....	\$ 12,191,300	\$ 12,642,955	\$ 451,655
Motor Vehicle Permits.....	725,000	792,074	67,074
Charges for Service.....	3,709,300	3,780,721	71,421
Fines and Damage.....	22,000	18,575	(3,425)
Interest and Dividends.....	325,000	291,022	(33,978)
Miscellaneous.....	174,000	256,739	82,739
<b>TOTAL REVENUE</b>	<b>17,146,600</b>	<b>17,782,086</b>	<b>635,486</b>
<b><u>EXPENDITURES</u></b>			
<b><u>ADMINISTRATION DEPARTMENT</u></b>			
Salaries.....	623,300	616,979	6,321
Fringes.....	159,100	159,033	67
Supplies.....	164,200	160,135	4,065
Insurance, Utilities.....	197,900	192,548	5,352
Miscellaneous.....	177,719	174,684	3,035
Capital Outlay.....	24,700	23,877	823
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>1,346,919</b>	<b>1,327,256</b>	<b>19,663</b>
<b><u>SAFETY DEPARTMENT</u></b>			
Salaries.....	1,791,900	1,784,980	6,920
Fringes.....	485,200	472,780	12,420
Supplies.....	127,100	122,234	4,866
Insurance, Utilities.....	3,500	3,036	464
Miscellaneous.....	2,700	2,614	86
Capital Outlay.....	187,145	186,979	166
<b>TOTAL SAFETY DEPARTMENT</b>	<b>2,597,545</b>	<b>2,572,623</b>	<b>24,922</b>
<b><u>OPERATIONS DEPARTMENT</u></b>			
Salaries.....	3,028,200	2,997,134	31,066
Fringes.....	761,200	761,125	75
Supplies.....	978,183	973,211	4,972
Insurance, Utilities.....	744,700	736,474	8,226
Miscellaneous.....	6,000	5,996	4
Capital Outlay.....	490,300	483,691	6,609
<b>TOTAL OPERATIONS DEPARTMENT</b>	<b>6,008,583</b>	<b>5,957,631</b>	<b>50,952</b>

**HAMILTON COUNTY PARK DISTRICT**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis) by Department - continued**  
**For the Year Ended December 31, 1999**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAND MANAGEMENT DEPARTMENT</u></b>			
Salaries.....	\$ 138,500	\$ 138,414	\$ 86
Fringes.....	30,810	30,809	1
Supplies.....	26,790	26,626	164
Miscellaneous.....	600	580	20
Capital Outlay.....	1,100	1,004	96
<b>TOTAL LAND MANAGEMENT DEPARTMENT</b>	<b>197,800</b>	<b>197,433</b>	<b>367</b>
<b><u>RESOURCE QUALITY DEPARTMENT</u></b>			
Salaries.....	79,300	78,908	392
Fringes.....	23,330	23,323	7
Supplies.....	17,765	13,442	4,323
Miscellaneous.....	900	713	187
Capital Outlay.....			
<b>TOTAL RESOURCE QUALITY DEPARTMENT</b>	<b>121,295</b>	<b>116,386</b>	<b>4,909</b>
<b><u>NATURALIST DEPARTMENT</u></b>			
Salaries.....	334,100	320,281	13,819
Fringes.....	94,200	91,184	3,016
Supplies.....	264,424	253,679	10,745
Miscellaneous.....	24,700	22,919	1,781
Capital Outlay.....	26,500	25,434	1,066
<b>TOTAL NATURALIST DEPARTMENT</b>	<b>743,924</b>	<b>713,497</b>	<b>30,427</b>
<b><u>COMMUNICATIONS DEPARTMENT</u></b>			
Salaries.....	117,900	117,455	445
Fringes.....	40,200	39,802	398
Supplies.....	236,354	222,222	14,132
Miscellaneous.....	946	700	246
Capital Outlay.....			
<b>TOTAL COMMUNICATIONS DEPARTMENT</b>	<b>395,400</b>	<b>380,179</b>	<b>15,221</b>

**HAMILTON COUNTY PARK DISTRICT**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis) by Department - continued**  
**For the Year Ended December 31, 1999**

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>VISITOR SERVICES DEPARTMENT</u></b>			
Salaries.....	\$ 640,800	\$ 640,645	\$ 155
Fringes.....	149,000	148,835	165
Supplies.....	488,114	480,517	7,597
Miscellaneous.....	3,397	2,143	1,254
Capital Outlay.....	435,919	334,055	101,864
<b>TOTAL VISITOR SERVICES DEPARTMENT</b>	<b>1,717,230</b>	<b>1,606,195</b>	<b>111,035</b>
<b>TOTAL EXPENDITURES</b>	<b>13,128,696</b>	<b>12,871,200</b>	<b>257,496</b>
<b>Excess (deficiency) of revenues over expenditures.....</b>	<b>4,017,904</b>	<b>4,910,886</b>	<b>892,982</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In.....	1,994,221	1,471,373	(522,848)
Operating Transfers (Out).....	(7,842,967)	(6,613,107)	1,229,860
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b><u>\$ (1,830,842)</u></b>	<b>(230,848)</b>	<b><u>\$ 1,599,994</u></b>
<b>Fund balance, beginning of year</b>		93,387	
<b>Prior year encumbrances</b>		<u>316,399</u>	
<b>Fund balance, end of year</b>		<u>\$ 178,938</u>	

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## **SPECIAL REVENUE FUNDS**

SPECIAL REVENUE FUNDS ARE USED TO ACCOUNT FOR SPECIFIC GOVERNMENTAL REVENUES (OTHER THAN MAJOR CAPITAL PROJECTS) REQUIRING SEPARATE ACCOUNTING BECAUSE OF LEGAL OR REGULATORY PROVISIONS OR ADMINISTRATIVE ACTION AND EXPENDITURES FOR SPECIFIED PURPOSE.

LAW ENFORCEMENT FUND - To account for money which is contraband or is derived from sale of contraband. Ten percent is to be used for community prevention programs and 90% for discretionary law enforcement projects.

LAW ENFORCEMENT AND EDUCATION FUND - To account for fines related to driving under the influence (DUI) of drugs or alcohol. This fund may be spent on any DUI related enforcement or education programs.

DRUG ENFORCEMENT FUND - To account for drug fines remitted by the Courts. The fund may be used for efforts that pertain to drug offenses.

EVERGREEN FUND - To account for donations identified by the donor to be used for a specific purpose.

**HAMILTON COUNTY PARK DISTRICT  
Special Revenue Funds  
Combining Balance Sheet**

**December 31, 1999**

	<u>Law Enforcement Fund</u>	<u>Law Enforcement and Education Fund</u>	<u>Drug Law Enforcement Fund</u>	<u>Evergreen Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>					
Cash	\$ <u>4,801</u>	\$ <u>1,808</u>	\$ <u>78,051</u>	\$ <u>409,761</u>	\$ <u>494,421</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>4,801</u></b>	<b>\$ <u>1,808</u></b>	<b>\$ <u>78,051</u></b>	<b>\$ <u>409,761</u></b>	<b>\$ <u>494,421</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
Accounts payable	\$	\$	\$	\$ 46,081	\$ 46,081
Fund balances - unreserved	<u>4,801</u>	<u>1,808</u>	<u>78,051</u>	<u>363,680</u>	<u>448,340</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>4,801</u></b>	<b>\$ <u>1,808</u></b>	<b>\$ <u>78,051</u></b>	<b>\$ <u>409,761</u></b>	<b>\$ <u>494,421</u></b>

**HAMILTON COUNTY PARK DISTRICT**  
**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**For the Year Ended December 31, 1999**

	<u>Law Enforcement Fund</u>	<u>Law Enforcement and Education Fund</u>	<u>Drug Law Enforcement Fund</u>	<u>Evergreen Fund</u>	<u>Total</u>
<b><u>REVENUES</u></b>					
Fines and damages	\$ 3,585	\$ 427	\$ 9,729	\$ -	\$ 13,741
Donations and grants	-	-	-	219,936	219,936
Investment income	<u>143</u>	<u>68</u>	<u>3,344</u>	<u>15,691</u>	<u>19,246</u>
<b>TOTAL REVENUE</b>	<u>3,728</u>	<u>495</u>	<u>13,073</u>	<u>235,627</u>	<u>252,923</u>
<b><u>EXPENDITURES</u></b>					
General government	<u>165</u>	<u>267</u>	<u>9,191</u>	<u>196,701</u>	<u>206,324</u>
<b>TOTAL EXPENDITURES</b>	<u>165</u>	<u>267</u>	<u>9,191</u>	<u>196,701</u>	<u>206,324</u>
<b>Excess of revenues over expenditures</b>	3,563	228	3,882	38,926	46,599
<b>Fund balances, beginning of year</b>	<u>1,238</u>	<u>1,580</u>	<u>74,169</u>	<u>324,754</u>	<u>401,741</u>
<b>Fund balances, end of year</b>	<u>\$4,801</u>	<u>\$1,808</u>	<u>\$78,051</u>	<u>\$363,680</u>	<u>\$448,340</u>

**HAMILTON COUNTY PARK DISTRICT**  
**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 1999**

	<u>Law Enforcement Fund</u>			<u>Law Enforcement and Education Fund</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>REVENUES</u></b>						
Fines and Damages	\$ 1,100	\$ 3,585	\$ 2,485	\$ 500	\$ 427	\$ (73)
Donations						
Interest		143	143		69	69
<b>TOTAL REVENUE</b>	<b>1,100</b>	<b>3,728</b>	<b>2,628</b>	<b>500</b>	<b>496</b>	<b>(4)</b>
<b><u>EXPENDITURES</u></b>						
Public Safety	2,338	165	2,173	2,080	267	1,813
Miscellaneous						
<b>TOTAL EXPENDITURES</b>	<b>2,338</b>	<b>165</b>	<b>2,173</b>	<b>2,080</b>	<b>267</b>	<b>1,813</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>\$ (1,238)</b>	<b>3,563</b>	<b>\$ 4,801</b>	<b>\$ (1,580)</b>	<b>229</b>	<b>\$ 1,809</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>		<b>1,238</b>			<b>1,580</b>	
<b>FUND BALANCES, END OF YEAR</b>		<b>\$ 4,801</b>			<b>\$ 1,809</b>	



**HAMILTON COUNTY PARK DISTRICT**  
**Expendable Trust Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes in Fund Balance**

**For the Year Ended December 31, 1999**

	<u>Mitchell</u> <u>Trust Fund</u>	<u>Benedict</u> <u>Trust Fund</u>	<u>Burchenal</u> <u>Trust Fund</u>	<u>Various Other</u> <u>Expendable</u> <u>Trust Funds</u>	<u>Total</u>
<b><u>REVENUES</u></b>					
Contributions, gifts, donations	\$	\$	\$ 660,468	\$ 194,659	\$ 855,127
Investment income	<u>128,753</u>	<u>156,175</u>	<u>213,857</u>	<u>27,798</u>	<u>526,583</u>
<b>TOTAL REVENUES</b>	<u>128,753</u>	<u>156,175</u>	<u>874,325</u>	<u>222,457</u>	<u>1,381,710</u>
<b><u>EXPENDITURES</u></b>					
Operations and maintenance	<u>109,866</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>110,866</u>
<b>TOTAL EXPENDITURES</b>	<u>109,866</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>110,866</u>
<b>Excess of revenues over expenditures</b>	18,887	155,675	873,825	222,457	1,270,844
<b>Fund balances, beginning of year</b>	<u>3,849,669</u>	<u>736,541</u>	<u>920,778</u>	<u>436,593</u>	<u>5,943,581</u>
<b>Fund balances, end of year</b>	<u>\$ 3,868,556</u>	<u>\$ 892,216</u>	<u>\$ 1,794,603</u>	<u>\$ 659,050</u>	<u>\$ 7,214,425</u>

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## **CAPITAL PROJECT FUND**

The Capital Project Fund is established to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by the Enterprise Fund).

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**HAMILTON COUNTY PARK DISTRICT**  
**Capital Project Fund**  
**Schedule of Revenues, Expenditures and Change in Fund Balance – Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended December 31, 1999**

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	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Charges for Service	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>			
Capital Outlay	<u>9,453,164</u>	<u>8,999,099</u>	<u>454,065</u>
Excess (deficiency) of revenues over expenditures	(9,453,164)	(8,999,099)	454,065
<b><u>OTHER FINANCING SOURCES</u></b>			
Operating Transfers In	<u>7,842,967</u>	<u>6,613,107</u>	<u>(1,229,860)</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (1,610,197)</u>	(2,385,992)	<u>\$ (775,795)</u>
Fund balance, beginning of year		1,141,900	
Prior year encumbrances		<u>1,514,392</u>	
Fund balance, end of year		<u>\$ 270,300</u>	

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## **EXPENDABLE TRUST FUNDS**

Expendable Trust Funds for the Hamilton County Park District are comprised of the following Trust Funds used to account for assets held by the government in a trustee capacity.

### **MITCHELL TRUST FUND** (Mitchell Memorial Forest)

To account for initial bequest from William Morris Mitchell, subsequent accumulation of income, expenditures for contiguous land, construction, maintenance and operations of the Mitchell Memorial Forest.

### **BENEDICT TRUST FUND**

Established as an expendable trust for protection and development of property located on Springfield Pike, Woodlawn, Ohio.

### **BURCHENAL TRUST FUND**

Established as an expendable trust for establishment of trails, garden and appropriate memorial and other capital improvements on Burchenal Tract - Glenwood Gardens, Woodlawn, Ohio.

### **VARIOUS OTHER EXPENDABLE TRUST FUNDS**

To account for the following separate funds which are combined for reporting purposes:

- Estate of Betty Martin
- Estate of Elsie Heinichen
- Estate of Virginia Miller
- Mildred Foman Trust
- Newberry Wildlife Sanctuary Fund
- Robert M. Burton Fund
- Seasongood Fund
- Seasongood Bird Feeding Fund
- Steve Kistler Memorial Fund
- Estate of Earl C. Malott
- Estate of Margaret Embshoff

**HAMILTON COUNTY PARK DISTRICT  
Expendable Trust Funds  
Combining Balance Sheet**

**December 31, 1999**

	<u>Mitchell Trust Fund</u>	<u>Benedict Trust Fund</u>	<u>Burchenal Trust Fund</u>	<u>Various Other Expendable Trust Funds</u>	<u>Total</u>
<b><u>ASSETS</u></b>					
Cash	\$ 210,879	\$ 15,712	\$ 19,824	\$ 659,050	\$ 905,465
Investments	<u>3,980,849</u>	<u>876,504</u>	<u>1,774,779</u>	<u>-</u>	<u>6,632,132</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,191,728</u></b>	<b><u>\$ 892,216</u></b>	<b><u>\$ 1,794,603</u></b>	<b><u>\$ 659,050</u></b>	<b><u>\$ 7,537,597</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
Liabilities:					
Accounts payable	\$ 439	\$	\$	\$	\$ 439
Accrued salaries payable	226				226
Due to other funds	321,816				321,816
Due other government agencies	<u>691</u>				<u>691</u>
<b>TOTAL LIABILITIES</b>	<b><u>323,172</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>323,172</u></b>
Fund balances – Unreserved	<u>3,868,556</u>	<u>892,216</u>	<u>1,794,603</u>	<u>659,050</u>	<u>7,214,425</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 4,191,728</u></b>	<b><u>\$ 892,216</u></b>	<b><u>\$ 1,794,603</u></b>	<b><u>\$ 659,050</u></b>	<b><u>\$ 7,537,597</u></b>



**HAMILTON COUNTY PARK DISTRICT**  
**Expendable Trust Funds**  
**Combining Statement of Revenues,**  
**Expenditures and Changes in Fund Balance**

**For the Year Ended December 31, 1999**

	<u>Mitchell</u> <u>Trust Fund</u>	<u>Benedict</u> <u>Trust Fund</u>	<u>Burchenal</u> <u>Trust Fund</u>	<u>Various Other</u> <u>Expendable</u> <u>Trust Funds</u>	<u>Total</u>
<b><u>REVENUES</u></b>					
Contributions, gifts, donations	\$	\$	\$ 660,468	\$ 194,659	\$ 855,127
Investment income	<u>128,753</u>	<u>156,175</u>	<u>213,857</u>	<u>27,798</u>	<u>526,583</u>
<b>TOTAL REVENUES</b>	<u>128,753</u>	<u>156,175</u>	<u>874,325</u>	<u>222,457</u>	<u>1,381,710</u>
<b><u>EXPENDITURES</u></b>					
Operations and maintenance	<u>109,866</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>110,866</u>
<b>TOTAL EXPENDITURES</b>	<u>109,866</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>110,866</u>
<b>Excess of revenues over expenditures</b>	18,887	155,675	873,825	222,457	1,270,844
<b>Fund balances, beginning of year</b>	<u>3,849,669</u>	<u>736,541</u>	<u>920,778</u>	<u>436,593</u>	<u>5,943,581</u>
<b>Fund balances, end of year</b>	<u>\$ 3,868,556</u>	<u>\$ 892,216</u>	<u>\$ 1,794,603</u>	<u>\$ 659,050</u>	<u>\$ 7,214,425</u>

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## **ENTERPRISE FUND**

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to a private enterprise. The Hamilton County Park District's enterprise fund is comprised of the following departments: Golf Management, Fishing and Boating, Riding Center, Food Service, Golf Merchandise, Athletics and Recreation Management.

**HAMILTON COUNTY PARK DISTRICT**  
**Enterprise Fund**  
**Schedule of Revenues and Expenses by Department**

**For the Year Ended December 31, 1999**

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	<u>Golf Management</u>	<u>Fishing And Boating</u>	<u>Riding Center</u>	<u>Food Service</u>
<b><u>OPERATING REVENUES</u></b>				
Charges for sales and services	\$ 6,964,932	\$ 885,259	\$ 191,192	\$ 2,458,966
<b><u>OPERATING EXPENSES</u></b>				
Cost of sales and services	3,533,296	786,313	235,680	2,263,164
Administration	679,969	85,999	19,493	239,650
Depreciation	<u>756,982</u>	<u>103,414</u>	<u>28,233</u>	<u>234,598</u>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>4,970,247</u></b>	<b><u>975,726</u></b>	<b><u>283,406</u></b>	<b><u>2,737,412</u></b>
<b>NET INCOME (LOSS)</b>	<b><u>\$ 1,994,685</u></b>	<b><u>\$ (90,467)</u></b>	<b><u>\$ (92,214)</u></b>	<b><u>\$ (278,446)</u></b>

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<u>Golf Merchandise</u>	<u>Athletics</u>	<u>Recreation Management</u>	<u>Total</u>
\$ 1,107,559	\$ 142,835	\$ -	\$ 11,750,743
917,803	173,039	216,747	8,126,042
107,785	13,759	-	1,146,655
<u>28,026</u>	<u>76,104</u>	<u>-</u>	<u>1,227,357</u>
<u>1,053,614</u>	<u>262,902</u>	<u>216,747</u>	<u>10,500,054</u>
\$ <u>53,945</u>	\$ <u>(120,067)</u>	\$ <u>(216,747)</u>	\$ <u>1,250,689</u>

**HAMILTON COUNTY PARK DISTRICT**  
**Enterprise Fund**  
**Schedule Of Property And Equipment**  
**By Function And Department**  
**At Cost**  
December 31, 1999

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<u>DEPARTMENT</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements</u>	Machinery and <u>Equipment</u>	<u>Total</u>
Golf Management	\$ 2,027,226	\$ 1,563,260	\$ 8,117,351	\$ 2,711,756	\$ 14,419,593
Fishing and Boating	133,900	1,032,314	619,132	413,714	2,199,060
Riding Center	70,000	144,500	42,038	142,818	399,356
Food Service	17,300	4,316,214	551,442	527,804	5,412,760
Golf Merchandise	-	548,628	26,928	40,171	615,727
Athletics	<u>180,700</u>	<u>32,000</u>	<u>1,898,501</u>	<u>102,627</u>	<u>2,213,828</u>
	<u>\$ 2,429,126</u>	<u>\$ 7,636,916</u>	<u>\$ 11,255,392</u>	<u>\$ 3,938,890</u>	<u>\$ 25,260,324</u>

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

This account group is used to present the general fixed assets of the Park District utilized in its general operations, exclusive of those used in the enterprise funds. General fixed assets include land, land improvements, buildings, building improvements and equipment owned by the Hamilton County Park District.

**HAMILTON COUNTY PARK DISTRICT**  
**Schedule of General Fixed Assets**  
**By Source**

December 31, 1999

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<b><u>PROPERTY AND EQUIPMENT</u></b>	
Land	\$ 36,115,941
Buildings and improvements	19,876,301
Office and service equipment	3,786,038
Vehicles	<u>1,558,964</u>
<b>TOTAL PROPERTY AND EQUIPMENT</b>	<b><u>\$ 61,337,244</u></b>
<b><u>SOURCES OF INVESTMENTS IN</u></b> <b><u>GENERAL FIXED ASSETS</u></b>	
General fund revenue	55,311,684
Donations	<u>6,025,560</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b><u>\$ 61,337,244</u></b>



**HAMILTON COUNTY PARK DISTRICT**  
**Schedule of Changes in General Fixed Assets**  
**By Activity**

**For the Year Ended December 31, 1999**

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<u>ACTIVITY</u>	Balance Beginning of <u>Year</u>	<u>Additions</u>	<u>Deletions</u>	Balance End of <u>Year</u>
General government	\$ 42,660,576	\$ 6,331,185	\$ 184,609	\$ 48,807,152
Operations	7,250,161	218,118	123,970	7,344,309
Naturalist	2,294,477	-	10,479	2,283,998
Safety	2,076,528	36,454	8,741	2,104,241
Capital projects	703,017	79,378	58,684	723,711
Environmental control	<u>105,984</u>	<u>          </u>	<u>32,151</u>	<u>73,833</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$ 55,090,743</u>	<u>\$ 6,665,135</u>	<u>\$ 418,634</u>	<u>\$ 61,337,244</u>

**HAMILTON COUNTY PARK DISTRICT**  
**Schedule of General Fixed Assets**  
**By Function and Activity**

**December 31, 1999**

---

<u>FUNCTION AND ACTIVITY</u>	<u>Land</u>	<u>Buildings And Improvements</u>	<u>Office Service Equipment</u>	<u>Vehicles</u>	<u>Total</u>
General government	\$ 36,115,941	\$ 12,201,671	\$ 418,804	\$ 155,132	\$ 48,891,548
Operations		4,805,632	1,813,562	640,719	7,259,913
Naturalist		1,418,998	794,359	70,641	2,283,998
Safety		1,350,000	302,938	451,303	2,104,241
Capital projects		100,000	399,571	224,140	723,711
Environmental control			56,804	17,029	73,833
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$ 36,115,941</u>	<u>\$ 19,876,301</u>	<u>\$ 3,786,038</u>	<u>\$ 1,558,964</u>	<u>\$ 61,337,244</u>

Report on Compliance and on Internal Control  
over Financial Reporting Based on an Audit  
of General Purpose Financial Statements Performed in  
Accordance with *Government Auditing Standards*

Board of Park Commissioners  
Hamilton County Park District, Ohio

We have audited the general purpose financial statements of the Hamilton County Park District, Ohio as of and for the year ended December 31, 1999, and have issued our report thereon dated May 17, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Hamilton County Park District, Ohio's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Hamilton County Park District, Ohio's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material

in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Hamilton County Park District, Ohio in a separate letter dated May 17, 2000.

\* \* \* \* \*

This report is intended solely for the information and use of the Board of Park Commissioners, management and others within the organization, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

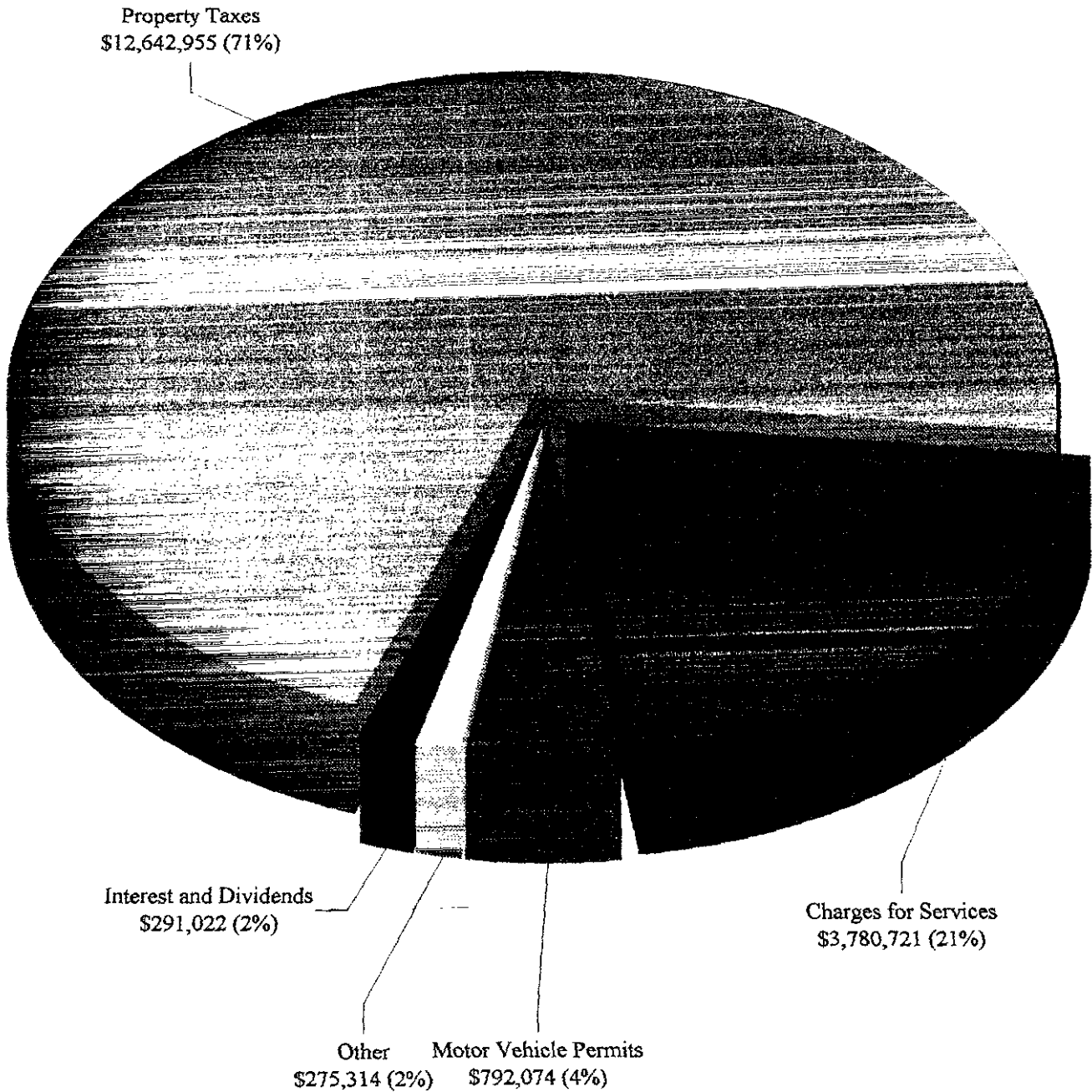
A handwritten signature in cursive script that reads "Berge & Company LTD". The signature is written in dark ink and is positioned to the right of the date and location text.

Cincinnati, Ohio  
May 17, 2000

## **STATISTICAL SECTION**

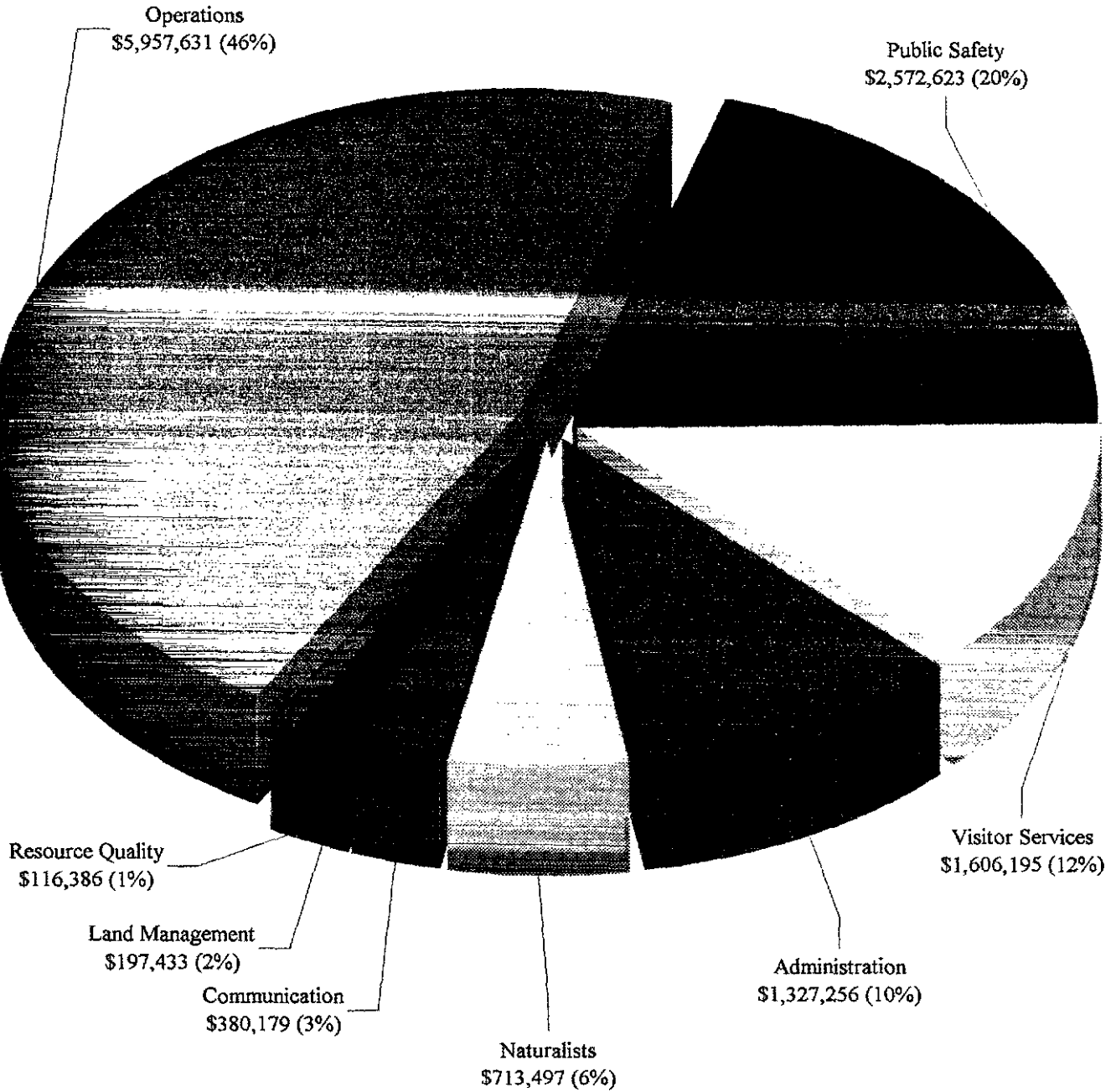
The statistical section provides selected financial, economic and demographic information which may be used to indicate trends for comparative fiscal periods.

**HAMILTON COUNTY PARK DISTRICT  
GENERAL FUND - REVENUES BY SOURCE  
(Non-GAAP Budgetary Basis)  
For the Year Ended December 31, 1999**



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**HAMILTON COUNTY PARK DISTRICT  
GENERAL FUND - EXPENDITURES BY FUNCTION  
(Non-GAAP Budgetary Basis)  
For the Year Ended December 31, 1999**



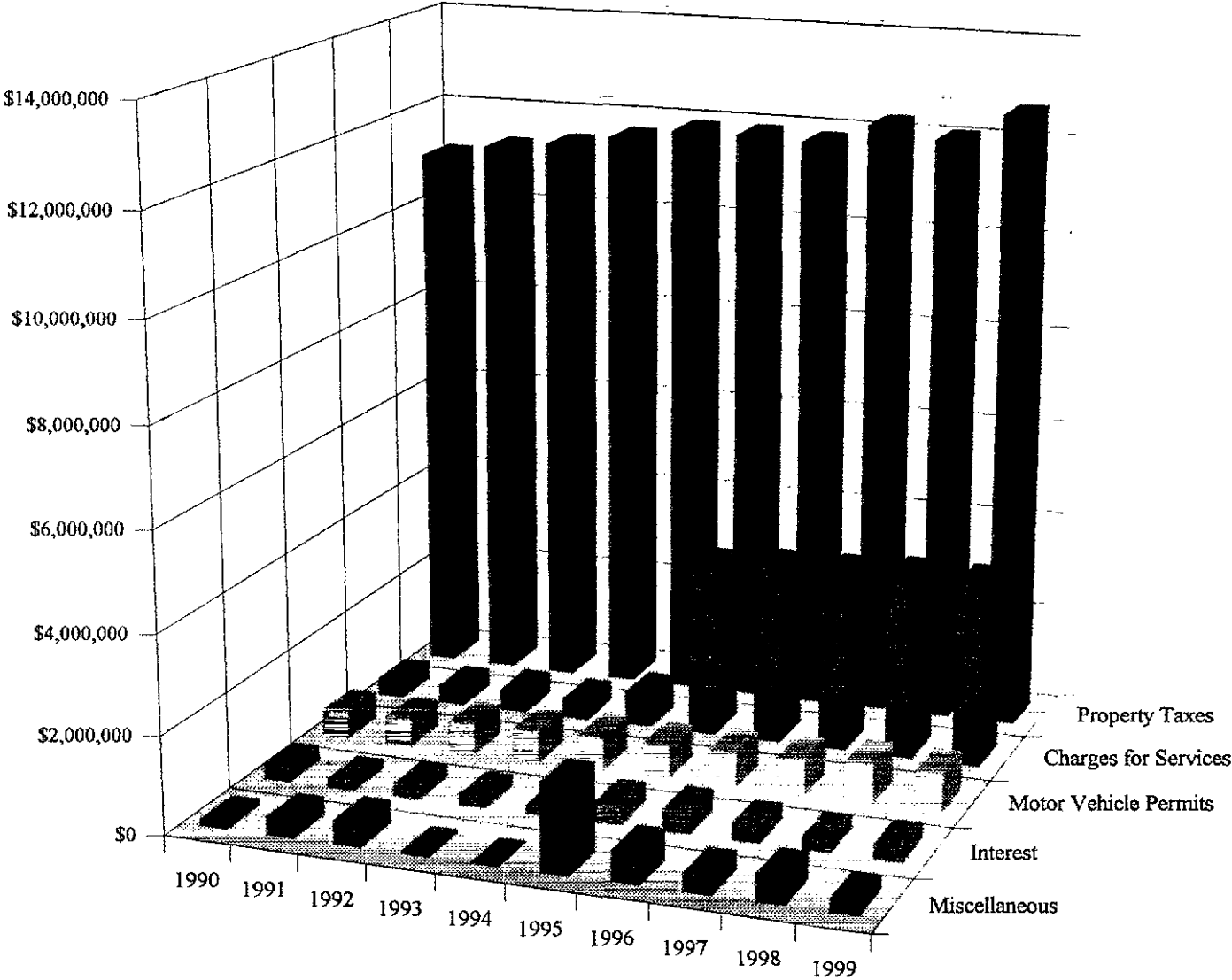


**HAMILTON COUNTY PARK DISTRICT**  
**General Fund**  
**Revenues by Source and Expenditures by Function**  
**(Non-GAAP Budgetary Basis)**  
**Last Ten Years**

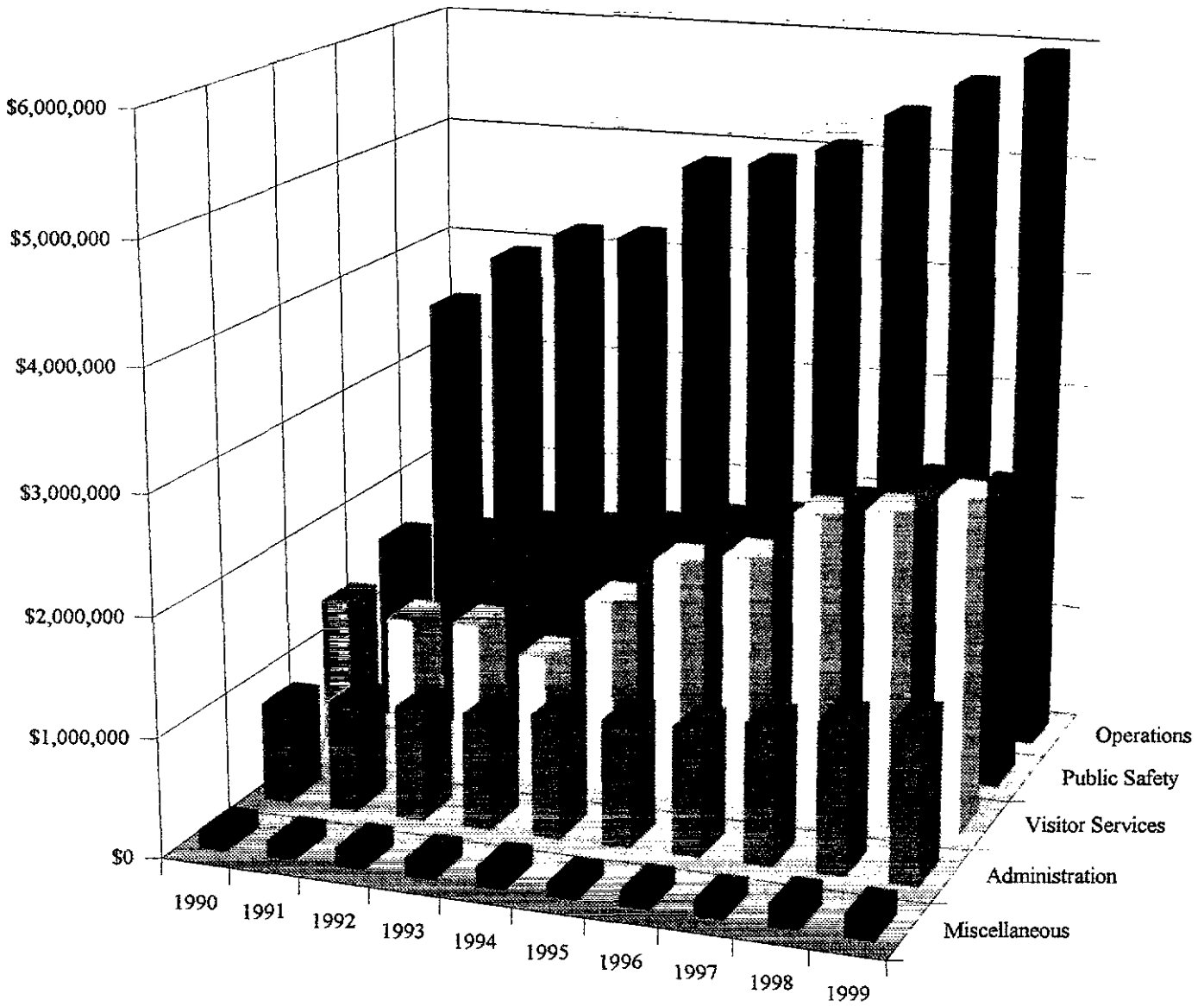
	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
<b>REVENUES</b>					
Taxes	\$ 11,070,566	\$ 11,322,746	\$ 11,476,439	\$ 11,685,982	\$ 11,910,802
Motor Vehicle Permit	571,728	575,810	628,840	645,903	689,163
Charges for Service	357,217	367,227	445,582	407,365	691,164
Interest	310,997	201,040	263,194	232,476	191,759
Miscellaneous	<u>145,082</u>	<u>372,744</u>	<u>488,790</u>	<u>59,169</u>	<u>15,230</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 12,455,590</u></b>	<b><u>\$ 12,839,567</u></b>	<b><u>\$ 13,302,845</u></b>	<b><u>\$ 13,030,895</u></b>	<b><u>\$ 13,498,118</u></b>
<b>EXPENDITURES</b>					
Administration	\$ 842,129	\$ 920,215	\$ 954,267	\$ 960,000	\$ 1,027,169
Safety	1,610,177	1,727,058	1,846,508	1,889,094	1,948,624
Operations	3,458,351	3,940,642	4,186,178	4,197,405	4,863,544
Visitor Services and Other	1,387,633	1,293,800	1,315,848	1,104,247	1,651,845
Land Management	<u>151,353</u>	<u>139,099</u>	<u>162,464</u>	<u>154,554</u>	<u>165,850</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 7,449,643</u></b>	<b><u>\$ 8,020,814</u></b>	<b><u>\$ 8,465,265</u></b>	<b><u>\$ 8,305,300</u></b>	<b><u>\$ 9,657,032</u></b>

<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
\$ 11,909,960	\$ 11,845,742	\$ 12,271,916	\$ 12,062,982	\$ 12,642,955
668,135	703,350	723,527	818,657	792,074
3,541,865	3,663,773	3,699,827	3,787,460	3,780,721
407,377	447,128	338,128	261,179	291,022
<u>1,785,622</u>	<u>631,483</u>	<u>380,484</u>	<u>554,539</u>	<u>275,314</u>
<u>\$ 18,312,959</u>	<u>\$ 17,291,476</u>	<u>\$ 17,413,882</u>	<u>\$ 17,484,817</u>	<u>\$ 17,782,086</u>
\$ 1,055,050	\$ 1,065,111	\$ 1,167,313	\$ 1,254,394	\$ 1,327,256
2,071,100	2,147,453	2,336,878	2,589,823	2,572,623
4,929,003	5,086,214	5,416,016	5,697,135	5,957,631
2,045,930	2,150,294	2,570,152	2,650,357	2,816,257
<u>121,375</u>	<u>140,153</u>	<u>140,710</u>	<u>199,326</u>	<u>197,433</u>
<u>\$ 10,222,458</u>	<u>\$ 10,589,225</u>	<u>\$ 11,631,069</u>	<u>\$ 12,391,035</u>	<u>\$ 12,871,200</u>

**HAMILTON COUNTY PARK DISTRICT  
GENERAL FUND - REVENUES BY SOURCE  
(Non-GAAP Budgetary Basis)  
Last Ten Years**

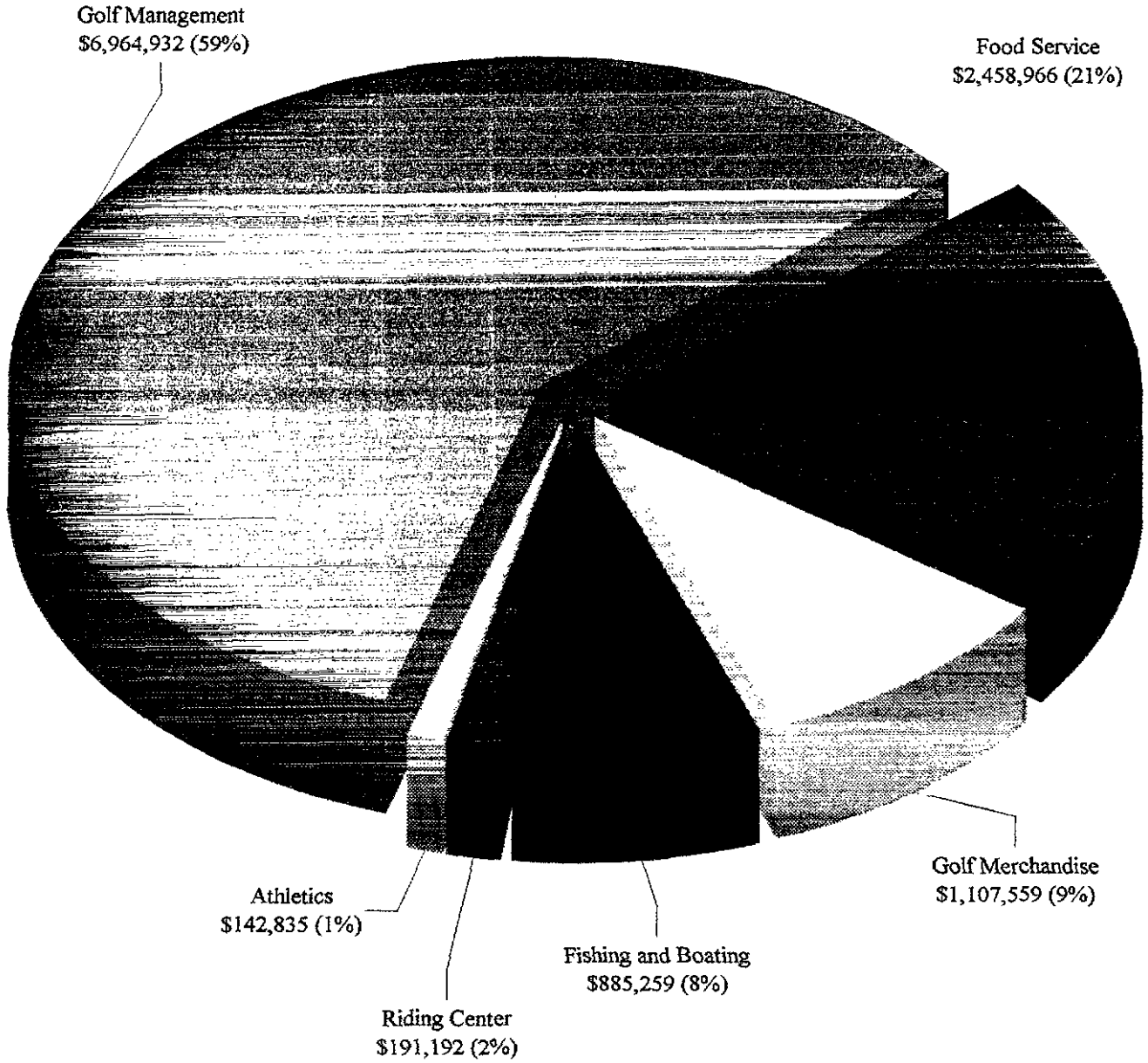


**HAMILTON COUNTY PARK DISTRICT  
GENERAL FUND - EXPENDITURES BY FUNCTION  
(Non-GAAP Budgetary Basis)  
Last Ten Years**



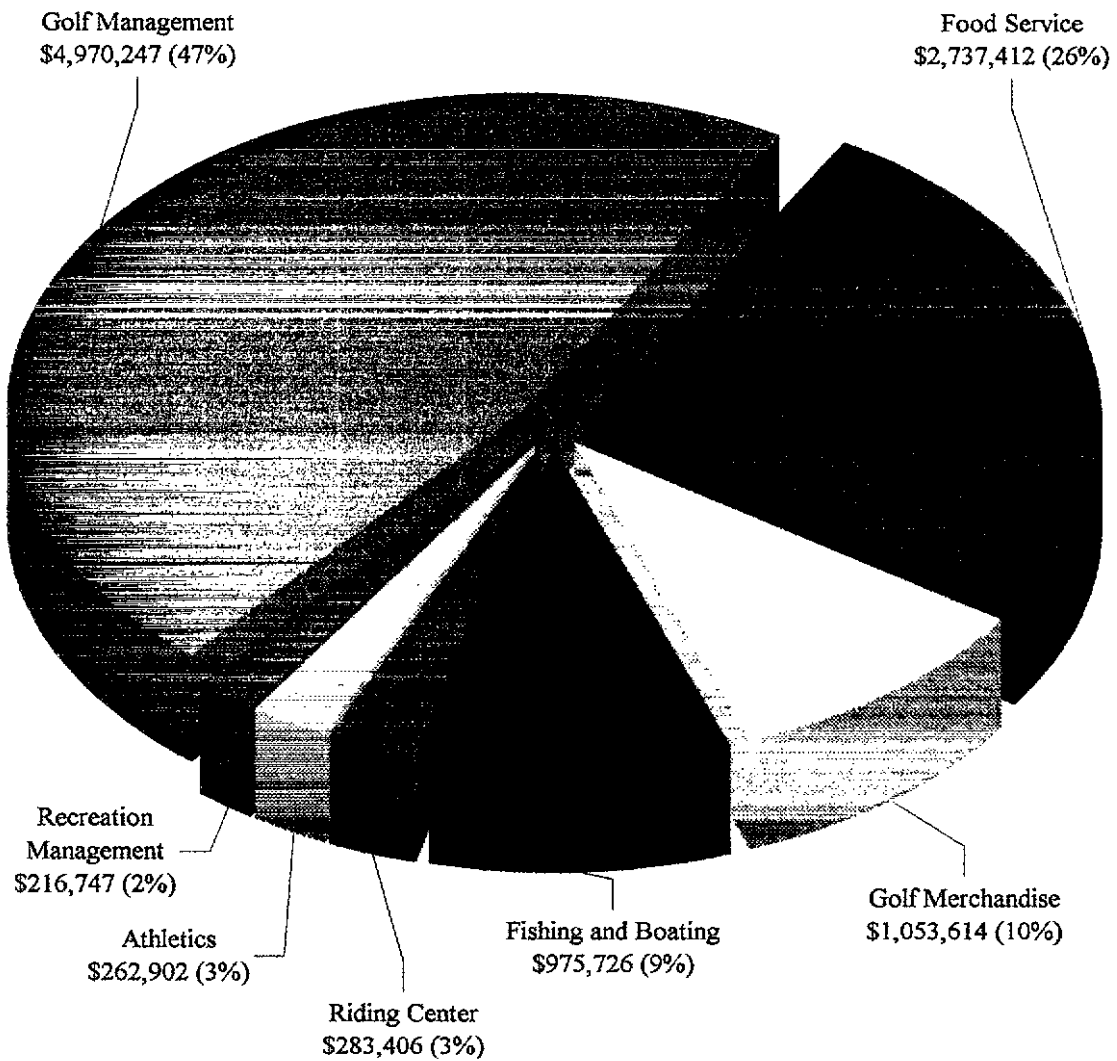
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**HAMILTON COUNTY PARK DISTRICT  
ENTERPRISE FUND  
OPERATING REVENUES BY DEPARTMENT  
For the Year Ended December 31, 1999**



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**HAMILTON COUNTY PARK DISTRICT  
ENTERPRISE FUND  
OPERATING EXPENSES BY DEPARTMENT  
For the Year Ended December 31, 1999**





**COUNTY OF HAMILTON, OHIO**  
**Property Tax Levies and Collections**  
**Real, Utility and Tangible Personal Property Taxes**  
**Last Ten Years**

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<u>Tax Year</u> <u>Collection Year</u>	<u>Current Levy</u>	<u>Delinquent Levy</u>	<u>Total Levy</u>
1989/1990	\$ 149,146,649	\$ 8,827,451	\$ 157,974,100
1990/1991	163,740,186	10,713,598	174,453,784
1991/1992	177,403,073	10,707,226	188,110,299
1992/1993	193,440,457	14,230,795	207,671,252
1993/1994	196,180,296	14,947,756	211,128,052
1994/1995	210,573,806	14,153,427	224,727,233
1995/1996	210,661,835	14,350,515	225,012,350
1996/1997	234,466,576	18,367,236	252,833,812
1997/1998	232,576,991	15,588,698	248,165,689
1998/1999	243,871,859	15,353,864	259,225,723

Source: Hamilton County Auditor's Office, Budget Commission

[1] Beginning in tax year 1990, percentages for valuing estimated actual value of Public Utility properties vary by class, type and age.

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<u>Current Collection</u>	<u>Current Levy Collected</u>	<u>Delinquent Collection</u>	<u>Total Collection</u>	<u>Total Collections As a Percent of Current Levy</u>
\$ 143,786,851	96.41%	\$ 4,286,074	\$ 148,072,925	99.28%
158,077,201	96.54	5,161,050	163,238,251	99.69
173,580,573	97.85	4,992,794	178,573,367	100.66
188,145,245	97.26	6,681,286	194,826,531	100.72
190,711,343	97.21	7,294,666	198,006,009	100.93
205,057,328	97.38	6,736,884	211,794,212	100.58
204,316,902	96.99	6,648,968	210,965,870	100.14
227,575,547	97.06	10,357,890	237,933,437	101.48
226,682,488	97.47	8,297,212	234,979,700	101.03
236,690,049	97.06	8,282,287	244,972,336	100.45

**COUNTY OF HAMILTON, OHIO**  
**Assessed and Estimated Actual Value**  
**of Taxable Property**  
**Last Ten Years**  
(Amounts in Thousands)

<u>Tax Year Collection Year</u>	<u>Real Property</u>		<u>Personal Property</u>	
	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>
1989/1990	\$ 7,622,715	\$ 21,779,186	\$ 2,086,495	\$ 7,451,768
1990/1991	9,370,905	26,779,186	2,095,064	7,759,496
1991/1992	9,557,473	27,307,067	2,072,933	7,972,819
1992/1993	9,695,519	27,701,483	2,044,098	8,176,392
1993/1994	11,029,482	31,512,777	2,012,269	8,049,076
1994/1995	11,165,437	31,901,249	1,985,287	7,941,148
1995/1996	11,305,422	32,301,206	2,029,232	8,116,928
1996/1997	11,989,588	34,255,966	2,063,161	8,252,645
1997/1998	12,096,491	34,561,402	2,074,756	8,299,024
1998/1999	12,205,425	34,872,643	2,105,777	8,423,108

Source: Hamilton County Auditor's Office, Budget Commission

[1] Beginning in tax year 1990, percentages for valuing estimated actual value of Public Utility properties vary by class, type and age.

<u>Public Utility</u>		<u>Total</u>		<u>Ratio of Assess to Estimated Actual Value</u>
<u>Assessed Value</u>	<u>Estimated Actual Value [1]</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	
\$ 869,491	\$ 1,738,982	\$ 10,578,701	\$ 30,969,936	34.16%
899,689	1,799,378	12,365,658	36,338,060	34.03
966,717	1,933,434	12,597,123	37,213,320	33.85
1,045,831	2,091,662	12,785,448	37,969,537	33.67
1,084,285	2,168,570	14,126,026	41,730,423	33.85
1,126,311	2,252,622	14,277,035	42,095,019	33.92
1,065,606	2,131,212	14,400,260	42,549,346	33.84
1,071,857	2,143,714	15,124,606	44,652,325	33.87
1,022,980	2,045,960	15,194,227	44,906,386	33.85
1,040,198	2,080,396	15,351,400	45,376,147	33.83

**COUNTY OF HAMILTON, OHIO  
PROPERTY TAX RATES  
ALL DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN YEARS  
(PER \$1,000 OF ASSESSED VALUATION)**

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<b>HAMILTON COUNTY</b>										
GENERAL OPERATING	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26
DEBT (Bond retirement)	0.43	0.35	0.30	0.26	0.21	0.19	0.19	0.18	0.18	0.18
DRAKE HOSPITAL	1.95	1.95	1.95	1.95	1.95	1.76	1.76	1.76	1.76	1.76
UNIVERSITY OF CINCINATI HOSPITAL	4.26	4.26	4.73	4.73	4.73	4.73	4.73	4.73	4.73	4.73
COUNTY PARK DISTRICT	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
COUNTY POLICE INFORMATION CENTER	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.83
CARE AND TRAINING MENTALLY RETARDED	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73	2.73
COMMUNITY MENTAL HEALTH	1.29	1.99	1.99	1.99	1.81	1.99	1.99	1.99	1.99	2.47
SUPPORT OF CHILDREN SERVICES	1.42	1.42	1.62	1.62	1.62	1.62	1.62	2.77	2.77	2.11
RECREATION/ ZOOLOGICAL PURPOSES	0.35	0.35	0.35	0.45	0.45	0.45	0.45	0.45	0.00	0.42
SENIOR SERVICES				1.00	1.00	1.00	1.00	1.00	1.02	1.02
TOTAL	16.26	16.88	17.50	18.56	18.33	18.30	18.30	19.44	19.01	19.54
<b>TOWNSHIPS</b>										
ANDERSON	6.34	7.24	7.24	7.24	8.90	8.90	8.90	8.90	8.90	8.90
ANDERSON TOWNSHIP PARK DISTRICT	1.00	1.00	1.00	2.28	2.28	2.28	2.28	2.28	2.28	2.28
COLERAIN	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34	12.34
COLUMBIA	15.62	18.66	19.66	19.66	17.76	17.96	17.96	17.96	17.96	17.96
CROSBY	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24
DELHI	15.86	15.86	15.86	15.86	19.66	19.46	19.46	19.46	19.46	19.46
DELHI TOWNSHIP PARK DISTRICT	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GREEN	7.04	7.04	7.04	7.06	7.06	8.81	8.81	8.81	8.81	8.81
HARRISON	2.48	2.90	3.40	3.74	3.74	3.74	3.74	3.74	3.74	3.74
MIAMI	5.00	5.20	5.20	5.20	5.56	5.56	6.85	6.85	6.85	6.45
SPRINGFIELD	14.42	14.42	14.42	15.66	15.67	15.67	15.67	15.67	14.30	14.30
SYCAMORE	7.20	7.74	7.74	7.74	7.60	7.60	7.60	7.60	7.60	7.75
SYMMES	8.30	10.30	10.30	10.30	10.30	11.00	11.00	11.00	11.00	11.90
WHITEWATER	7.04	7.04	10.84	10.84	10.84	10.84	10.84	10.84	10.84	10.84
<b>SCHOOLS</b>										
CINCINNATI	41.50	40.44	50.04	49.94	48.75	48.58	53.52	53.19	53.13	53.13
DEER PARK	48.86	48.30	55.10	55.10	55.10	55.10	62.01	62.01	62.01	62.01
FINNEYTOWN	63.34	63.46	63.18	69.42	68.77	68.70	68.64	72.60	72.39	72.39
FOREST HILLS	43.76	43.52	43.26	43.16	43.04	49.51	49.23	51.37	51.37	51.37
INDIAN HILL	43.26	43.12	42.92	42.92	44.69	44.63	44.58	44.48	44.51	42.92
LOCKLAND	24.18	26.58	28.10	27.68	35.12	35.12	35.89	58.34	59.07	57.96
LOVELAND	52.06	51.46	57.54	57.46	56.69	56.13	55.44	60.14	59.58	64.21
MADEIRA	53.14	61.98	61.86	61.28	68.97	68.97	68.97	72.13	72.13	72.13
MARIEMONT	62.46	62.24	61.82	67.96	67.97	67.97	74.97	74.97	74.97	84.92
MILFORD	47.10	51.90	51.90	51.90	57.50	57.50	57.50	54.52	59.10	59.10
MT. HEALTHY	49.14	48.12	47.96	56.06	55.89	55.79	55.77	55.66	54.99	61.98
NORTH COLLEGE HILL	54.38	54.34	54.14	54.14	54.12	53.97	53.57	53.57	53.57	53.57
NORTHWEST	43.66	43.22	43.22	43.18	43.18	43.15	42.98	42.98	50.18	50.18
NORWOOD	41.42	40.92	40.90	49.94	47.98	46.63	49.92	49.51	48.90	48.82
OAK HILLS	38.98	38.66	38.30	35.30	35.30	40.20	40.20	40.20	46.97	46.97
PRINCETON	34.74	34.74	34.74	42.24	42.24	42.24	42.24	42.24	42.24	42.24
READING	43.42	43.22	43.30	43.30	43.30	51.28	51.28	51.28	57.18	57.18
ST. BERNARD	31.88	31.26	30.20	29.90	29.75	36.67	36.67	36.71	35.72	34.97
SOUTHWEST	39.72	38.46	39.14	39.04	45.13	45.13	45.13	44.77	44.74	48.22
SYCAMORE	46.74	46.74	46.74	54.14	54.14	54.14	54.14	54.14	54.14	61.53
THREE RIVERS	32.06	32.06	32.06	39.40	39.40	32.06	36.96	37.86	37.54	37.48
WINTON WOODS	55.66	54.92	54.72	54.62	62.12	62.12	62.12	62.12	62.13	70.08
WYOMING	63.76	63.56	63.02	63.02	63.03	64.98	64.98	64.98	64.98	73.18
GREAT OAKS JOINT VOCATIONAL	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70

**COUNTY OF HAMILTON, OHIO**  
**PROPERTY TAX RATES (continued)**  
**ALL DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN YEARS**  
**(PER \$1,000 OF ASSESSED VALUATION)**

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<b><u>CITIES &amp; VILLAGES</u></b>										
ADDYSTON	6.58	6.18	6.58	6.59	6.59	6.59	7.59	7.59	7.59	7.59
AMBERLEY	6.00	6.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00
ARLINGTON HEIGHTS	3.52	10.32	10.66	11.00	10.87	10.81	10.77	10.02	10.82	10.82
BLUE ASH	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08
CHEVIOT	14.28	14.04	13.80	13.68	13.38	13.38	13.02	13.00	12.84	12.82
CINCINNATI	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46	11.46
CLEVES	19.22	21.22	21.22	16.36	19.36	19.36	19.36	23.71	23.71	20.71
DEER PARK	7.10	7.04	6.84	6.84	6.68	6.68	6.58	7.20	7.20	4.50
ELMWOOD PLACE	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78	17.78
EVENDALE	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34
FAIRFAX	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76
FOREST PARK	7.04	6.06	8.00	8.00	8.01	8.01	8.01	8.01	8.01	8.01
GLENDALE	27.28	27.88	27.64	26.98	25.38	25.38	23.68	23.26	22.34	19.66
GOLF MANOR	11.52	13.18	12.90	12.60	12.60	19.60	19.60	19.60	19.42	19.42
GREENHILLS	19.08	18.98	19.78	18.28	18.04	18.04	21.54	21.91	26.22	26.47
HARRISON	10.50	10.50	10.50	13.00	13.00	13.00	13.00	13.00	13.00	13.00
INDIAN HILL	1.30	1.30	1.30	1.30	0.96	0.96	0.96	0.96	0.96	0.96
LINCOLN HEIGHTS	17.34	17.34	17.34	24.34	24.34	10.08	20.08	20.08	20.08	20.08
LOCKLAND	3.52	3.52	6.02	6.02	6.02	6.02	6.02	6.02	6.02	6.02
LOVELAND	7.92	8.92	9.72	9.72	10.00	10.00	10.00	10.00	10.00	10.00
MADEIRA	7.50	7.50	7.50	7.50	7.50	7.50	7.50	9.92	7.50	7.50
MARIEMONT	8.94	8.94	8.94	8.94	8.94	8.94	8.94	8.94	12.44	12.44
MILFORD	13.10	13.10	13.10	13.10	13.10	13.10	13.10	12.60	12.60	12.60
MONTGOMERY	7.90	9.14	9.14	9.14	9.15	9.15	9.15	9.15	9.15	9.15
MT. HEALTHY	5.38	5.38	5.38	4.60	4.61	7.11	7.11	7.11	7.11	7.11
NEWTOWN	6.92	6.92	8.86	8.86	8.87	8.87	8.87	8.87	8.87	8.87
NORTH BEND	15.66	15.6	15.44	15.40	13.82	16.59	17.88	17.88	17.88	14.88
NORTH COLLEGE HILL	7.98	7.98	6.18	6.18	6.18	6.18	6.18	7.98	7.98	7.98
NORWOOD	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
READING	3.52	3.52	3.52	3.52	3.52	1.76	1.76	1.76	1.76	1.76
ST. BERNARD	4.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28
SHARONVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SILVERTON	12.16	12.16	12.16	6.14	11.15	11.15	11.15	11.15	11.15	8.15
SPRINGDALE	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08	3.08
TERRACE PARK	18.12	18.12	21.96	21.96	18.32	14.86	14.86	14.86	14.86	14.86
WOODLAWN	3.78	4.08	4.08	4.08	4.08	4.08	4.08	4.08	5.08	5.08
WYOMING	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
<b>SPECIAL DISTRICTS:</b>										
Deer Park/Silverton Joint Ambulance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.50
Eastern Joint Ambulance District	0.00	0.00	0.00	0.00	2.20	2.20	2.20	2.20	2.20	2.20
Western Joint Ambulance District	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25	1.25	1.25

Source: Hamilton County Auditor's Office-Budget Commission-Tax Year Data

**HAMILTON COUNTY PARK DISTRICT**  
**Computation of Legal Debt Margin**  
**December 31, 1999**  
(Amounts in Thousands)

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• Tax valuation of all property subject to ad valorem taxation in the Hamilton County Park District as shown by the tax duplicate for the year 1999, the latest tax duplicate at the date hereof.	\$ 15,351,400
Aggregate permitted principal amount of bonds issued in anticipation of the collection of the voted tax levy of a Park district pursuant to Section 1545.21, O.R. C. (1 percent of tax valuation).	\$ 153,514
• Total remaining principal of all outstanding bonds issued.	None
• Available principal amount of bonds issued.	\$ 153,514

**COUNTY OF HAMILTON, OHIO  
DEMOGRAPHIC STATISTICS**

POPULATION

1940	621,897
1950	723,953
1960	864,121
1970	925,944
1980	866,714
1990	866,228
1998	847,043

AGE DISTRIBUTION OF POPULATION – 1998

	Males		Females		Total
	Number	Percentage	Number	Percentage	
Under 5 years	31,400	8.47%	29,839	7.20%	61,239
5-9 years	32,246	8.10	30,721	6.98	62,967
10-14 years	30,112	7.33	28,743	6.28	58,855
15-19 years	29,861	7.31	28,822	6.39	58,683
20-24 years	27,821	7.81	29,079	7.39	56,900
25-34 years	59,626	17.76	64,723	17.09	124,349
35-44 years	64,109	14.58	68,452	14.04	132,561
45-54 years	47,619	9.50	53,996	9.63	101,615
55-64 years	33,282	8.59	39,154	9.18	72,436
65-74 years	25,446	6.58	34,273	8.20	59,719
Over 74 years	19,643	3.97	38,076	7.62	57,719
Total	<u>401,165</u>	<u>100.00%</u>	<u>445,878</u>	<u>100.00%</u>	<u>847,043</u>

Median age: 35.13

Source: United States Bureau of the Census  
Greater Cincinnati Chamber of Commerce for the Hamilton County Area



**COUNTY OF HAMILTON, OHIO  
DEMOGRAPHIC STATISTICS (continued)**

DISTRIBUTION OF FAMILIES BY INCOME BRACKET (Average 2.45 Persons)

	<u>1999</u>	
	<u>Number</u>	<u>Percentage</u>
0-\$9,999	47,530	13.97%
\$10,000-\$19,999	47,850	14.06
\$20,000-\$29,999	44,720	13.14
\$30,000-\$39,999	52,480	15.42
\$40,000-\$49,999	46,410	13.64
\$50,000-\$59,999	31,440	9.24
\$60,000-\$74,999	29,030	8.53
\$75,000-\$99,999	20,920	6.15
\$100,000-\$124,999	7,960	2.34
\$125,000-\$149,999	3,620	1.06
Over \$150,000	<u>8,310</u>	<u>2.45</u>
Total	<u>340,270</u>	<u>100.00%</u>

Source: U.S. Department of Commerce

**COUNTY OF HAMILTON, OHIO  
DEMOGRAPHIC STATISTICS (continued)  
LAST TEN YEARS**

EMPLOYMENT – ANNUAL AVERAGE

	<u>Total Labor Force</u>	<u>Total Employed</u>	<u>Total Unemployed</u>	<u>Unemployment Rate</u>
1990	438,200	419,900	18,300	4.2
1991	439,900	418,700	21,200	4.8
1992	441,000	416,000	25,000	5.7
1993	441,600	417,300	24,300	5.5
1994	435,800	415,000	20,800	4.8
1995	436,900	419,300	17,600	4.0
1996	449,000	432,800	16,200	3.6
1997	450,300	435,700	14,600	3.2
1998	459,100	445,900	13,200	2.9
1999	458,600	444,700	13,900	3.0

EMPLOYMENT BY SECTOR

(Amounts in Thousands)

	<u>Manufacturing</u>		<u>Wholesale-Retail Trade</u>		<u>Professional and Related Services</u>		<u>State and Local Government</u>	
	<u>Number</u>	<u>Percent of Total</u>	<u>Number</u>	<u>Percent of Total</u>	<u>Number</u>	<u>Percent of Total</u>	<u>Number</u>	<u>Percent of Total</u>
1990	117.0	22.2	132.0	25.0	141.4	26.8	46.7	8.8
1991	114.1	21.7	133.2	25.3	141.9	27.0	48.2	9.2
1992	110.1	21.0	131.8	25.1	147.0	28.0	48.1	9.2
1993	105.4	20.0	131.1	25.0	150.2	28.6	48.4	9.2
1994	101.0	18.9	135.0	25.3	155.8	29.2	49.3	9.2
1995	99.9	18.5	137.8	25.5	160.6	29.7	49.6	9.2
1996	98.1	17.7	143.8	25.8	169.2	30.4	50.1	9.0
1997	97.0	17.3	138.2	24.7	179.5	32.0	48.4	8.9
1998	96.4	17.1	137.6	24.5	182.9	32.5	48.3	8.6
1999	92.8	16.5	136.0	24.2	187.9	33.5	48.4	8.6

	<u>Finance, Insurance and Real Estate</u>		<u>Transportation and Public Utilities</u>		<u>Other</u>		<u>Total</u>	
	<u>Number</u>	<u>Percent of Total</u>	<u>Number</u>	<u>Percent of Total</u>	<u>Number</u>	<u>Percent of Total</u>	<u>Number</u>	<u>Percent of Total</u>
1990	36.1	6.8	28.2	5.3	25.8	5.1	527.2	100
1991	36.1	6.9	27.1	5.2	25.3	4.7	525.9	100
1992	36.0	6.9	26.1	5.0	25.0	4.8	524.1	100
1993	37.4	7.1	26.1	5.0	26.8	5.1	525.4	100
1994	38.6	7.2	27.3	5.1	27.4	5.1	534.4	100
1995	38.5	7.1	27.3	5.0	26.8	5.0	540.5	100
1996	41.0	7.4	27.3	4.9	26.9	4.8	556.4	100
1997	39.9	7.1	27.0	4.8	29.5	5.2	559.5	100
1998	41.1	7.3	28.3	5.0	28.3	5.0	562.9	100
1999	38.8	6.9	27.6	4.9	30.2	5.4	561.7	100

Source: Ohio Bureau of Employment Services

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**COUNTY OF HAMILTON, OHIO  
PRINCIPAL TAXPAYERS**

**December 31, 1999**  
(Amounts in Thousands)

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
CINERGY Corporation	Public Utility	\$ 767,845	5.00%
Procter & Gamble Co.	Consumer Goods – Manufacturing	293,786	1.91
Cincinnati Bell Telephone	Public Utility	225,394	1.47
General Electric	Aircraft Engines	96,911	0.63
Duke Limited Realty	Real Estate Management	69,900	0.46
Ford Motor Company	Automotive Manufacturing	67,776	0.44
Concordia Properties	Real Estate Management	52,824	0.34
Henkel Corporation	Chemical Manufacturing	38,581	0.25
DPL Incorporated	Public Utility	33,473	0.22
OTR	Real Estate Management	<u>31,828</u>	<u>0.21</u>
		<u>\$ 1,678,318</u>	<u>10.93%</u>

Source: Hamilton County Auditor's Office

**HAMILTON COUNTY PARK DISTRICT  
Schedule of Insurance Coverage**

**December 31, 1999**

Coverage	Carrier	Policy Number
General Liability (Include liquor liability)	CNA Hartford Folksamerica Hannover	OH1694179
Umbrella	General Star National Insurance	NXG352027
Automobile	Hartford CNA Folksamerica Hannover	OH1094179
Building and Content	Hartford Folksamerica	OH1694179
Inland Marine	Hartford Folksamerica	OH1694179
Law Enforcement Liability	Hartford CNA Folksamerica	OH1694179
Crime	Hartford CNA Folksamerica Hannover	OH1694179
Public Officials Liability	Hartford CNA Folksamerica Hannover	OH1694179
Boiler	Hartford CNA Folksamerica Hannover	BI-1-DT22143970
EDP	Hartford CNA Folksamerica Hannover	OH1694179

<u>Expiration Date</u>	<u>Limits Aggregate</u>	<u>Deductible</u>	<u>Annual Premium</u>
7-1-00	\$ 700,000	\$ -	\$ 84,886
7-1-00	10,000,000	-	10,500
7-1-00	5,000,000	1,000	40,753
7-1-00	22,112,832	1,000	13,734
7-1-00	3,300,420	100	8,352
7-1-00	5,000,000	1,000	9,375
7-1-00	25,000	-	271
7-1-00	6,000,000	-	10,288
7-1-00	5,000,000	-	3,267
7-1-00	50,000	-	944

**HAMILTON COUNTY PARK DISTRICT**  
**Facility Utilization**  
**Last Ten Years**

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	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
Reservations picnic areas	2,000	2,500	1,974	1,908
Pounds of fish stocked	46,150	53,600	61,500	54,700
Boat rentals	46,694	50,582	54,034	47,925
Rounds of golf	317,688	294,400	283,842	281,639
Horseback riding lessons	4,843	4,876	5,765	5,625
Visitor center attendance	66,201	130,339	156,901	125,364
Programs presented	1,192	1,258	1,272	1,315
Program attendance	48,065	51,317	54,088	55,575
Volunteer hours	43,658	42,000	38,000	44,327
Motor vehicle permits – annual	155,177	158,802	175,153	181,333
Motor vehicle permits – other	106,881	99,944	103,993	102,426
Special events	18	19	17	25

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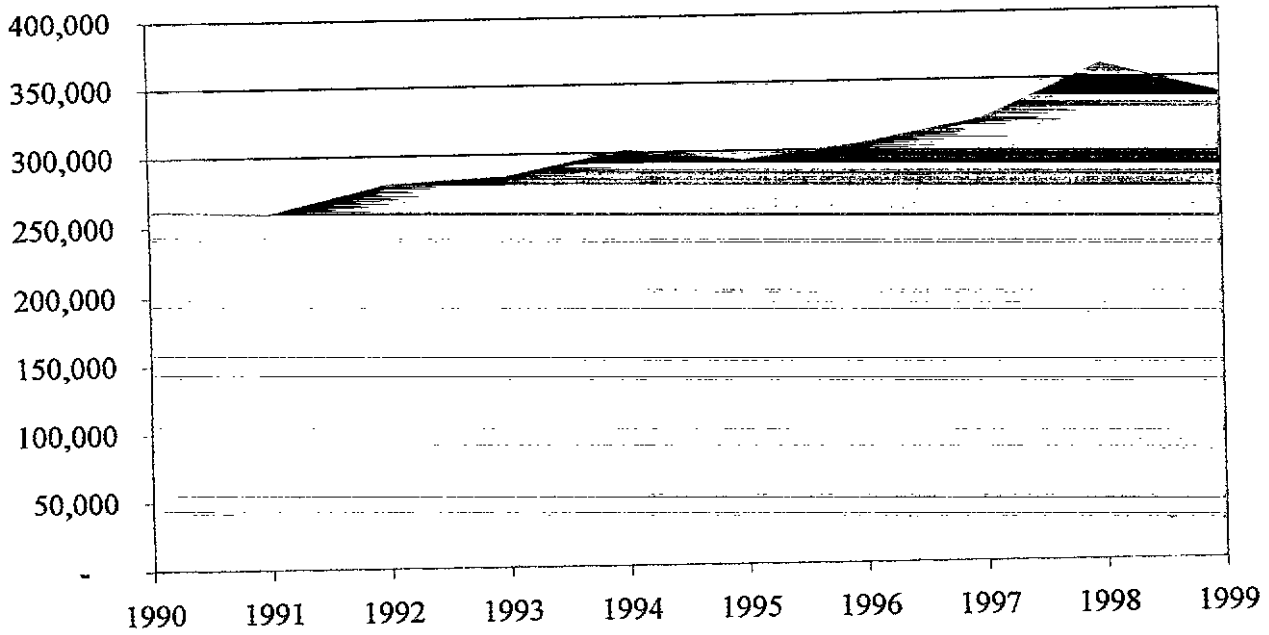
<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
1,815	2,201	2,101	1,957	2,044	2,507
59,050	53,000	50,000	56,400	41,000	41,500
46,469	45,238	35,042	38,492	54,548	47,796
330,254	324,575	309,267	357,989	360,254	341,601
5,965	8,934	10,191	9,642	10,009	9,566
149,232	144,448	165,500	141,215	138,706	181,252
1,202	1,421	1,634	1,971	2,010	1,937
63,012	66,726	74,258	95,098	85,746	74,379
45,160	45,537	50,873	50,960	60,489	56,095
194,265	187,737	199,834	204,966	233,257	227,093
106,964	105,367	104,061	116,012	126,082	110,705
28	30	15	20	22	28



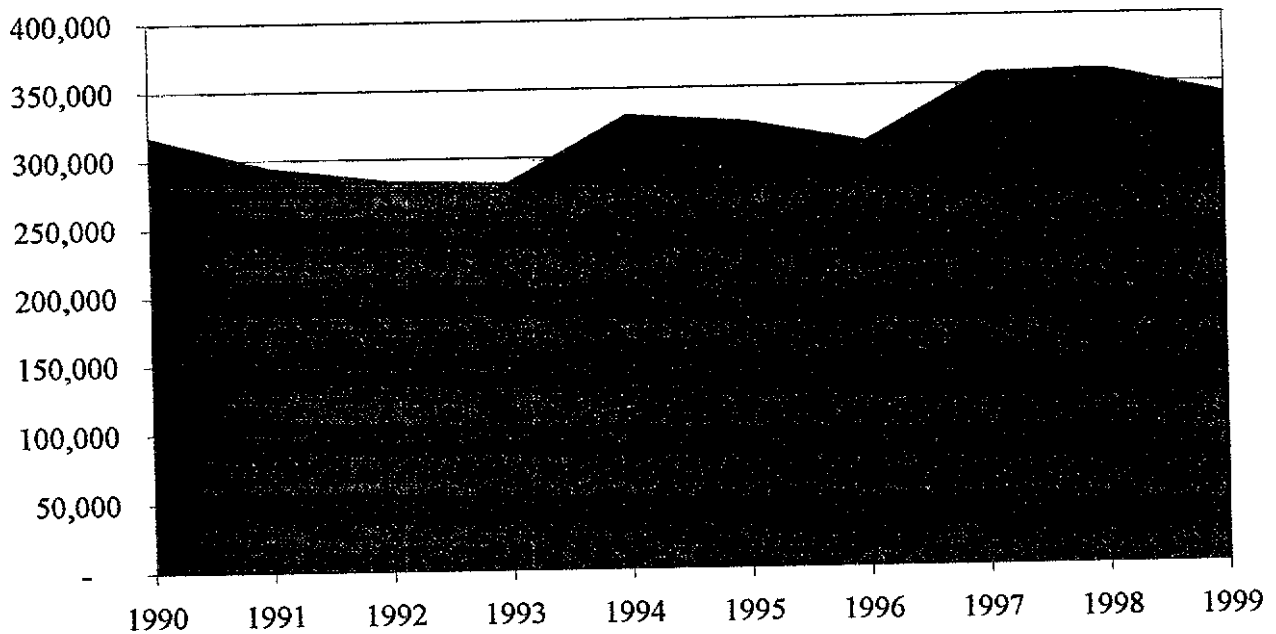
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**HAMILTON COUNTY PARK DISTRICT  
FACILITIES UTILIZATION  
Last Ten Years**

**Motor Vehicle Permits**



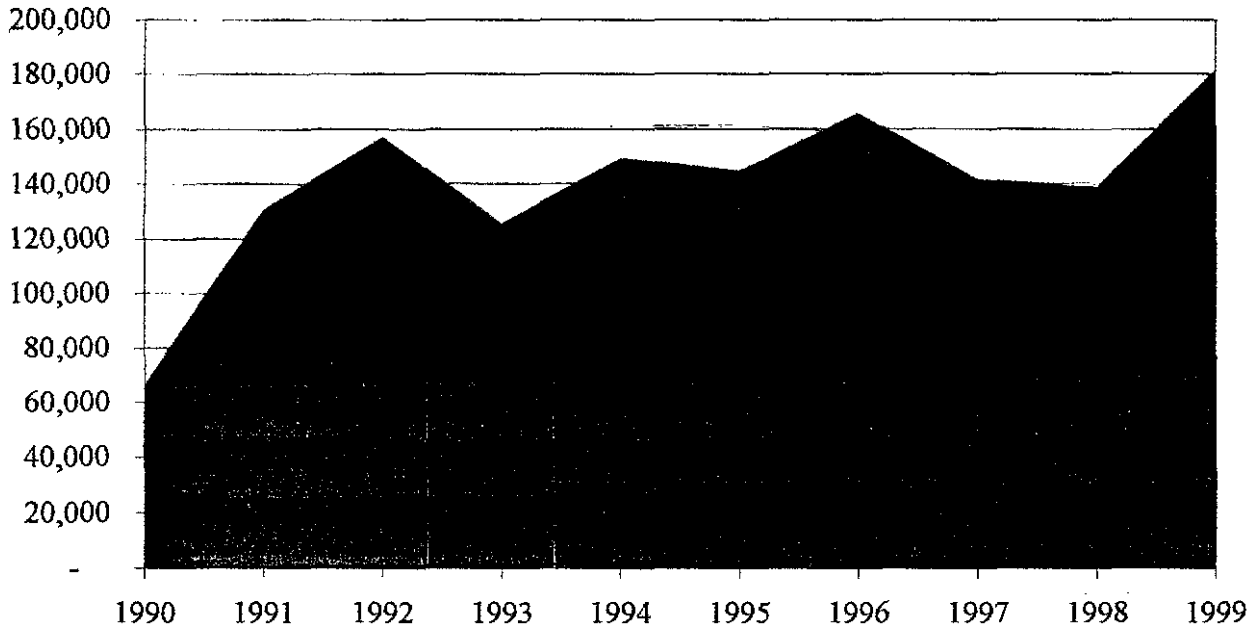
**Rounds of Golf**



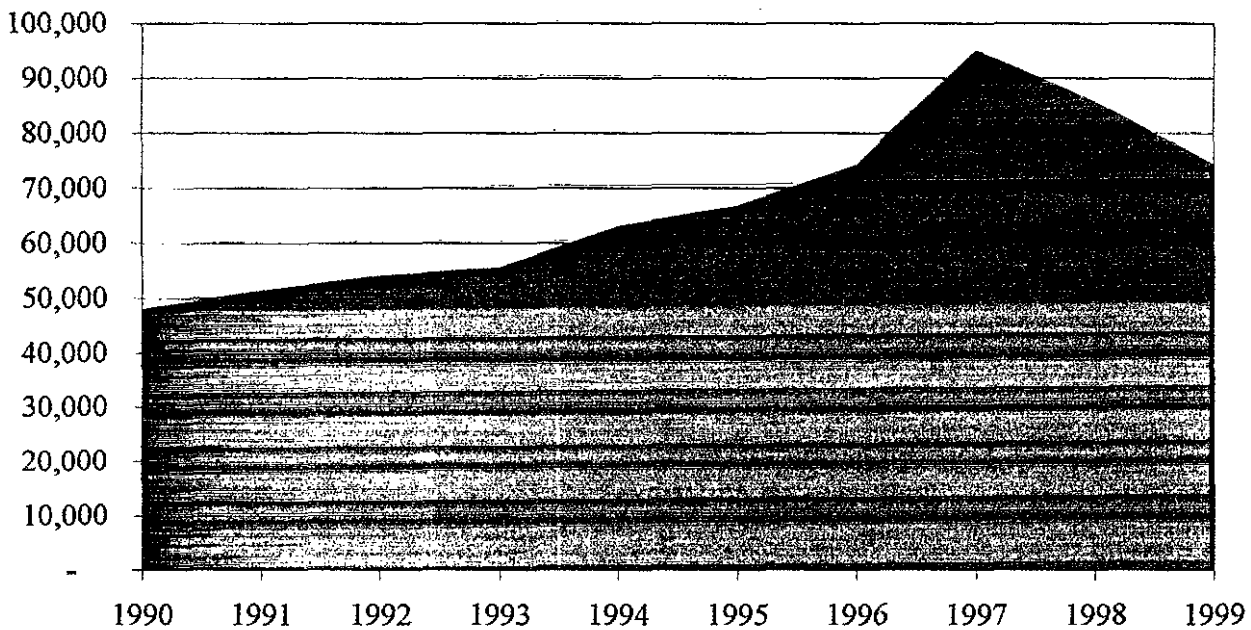
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**HAMILTON COUNTY PARK DISTRICT  
FACILITIES UTILIZATION  
Last Ten Years**

**Visitor Center Attendance**



**Program Attendance**



**HAMILTON COUNTY PARK DISTRICT  
PARK FACILITIES AND RECREATIONAL ACTIVITIES**

Recreational Activities	Embshoff	Farbach-Werner	Lake Isabella	Little Miami	Miami Whitewater	Mitchell Memorial	Sharon Woods	Shawnee Lookout	Triple Creek	Winton Woods	Withrow	Woodland Mound
Amphitheater-Outdoor		X			X					X		X
Ballfields	X				X		X		X	X		X
Bike Trails/Bike Rentals					X		X					
Boating-Lake Cruises							X			X		
Boating-Pedal					X		X			X		
Boating-Row			X		X		X			X		
Campgrounds					X					X		
Cross Country Skiing	X	X	X	X	X	X	X	X	X	X	X	X
Fishing*			X		X	X	X		X	X		
Food (refreshments)			X	X	X		X	X	X	X		X
Frisbee Golf Courses	X				X					X		X
Gift/Bookstores**		X			X		X			X		X
Golf Courses				X	X		X	X		X		X
Golf Course Driving Ranges				X	X					X		
Golf Course Miniature Golf				X								
Hiking Trails		X			X	X	X	X		X	X	X
Historic Restoration							X	X				
Horseback Riding Trails***					X					X		
Ice Skating	X				X	X			X	X		X
Naturalist Offices		X			X		X			X		X
Parcours Fitness Trails	X				X		X		X	X		X
Picnic Areas	X		X	X	X	X	X	X		X		X
Playgrounds/Special Features	X				X		X			X		X
Reservable Lodges			X				X			X	X	X
Reservable Shelters	X				X		X	X		X		X
Roller Blade Rentals					X							
Scenic Overlooks			X		X	X				X		X
Sledding					X		X			X		
Visitor Center					X		X			X		X

\* Boathouse facilities not available at Mitchell Memorial Forest or Triple Creek.

\*\* Gift shops/bookstores at Sharon Woods and Winton Woods carry a limited number of items.

\*\*\* Horse rentals not available. Horses at Winton Woods are for lessons only.



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

HAMILTON COUNTY PARK DISTRICT

HAMILTON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: Susan Babbitt

Date: JULY 13, 2000