

## Cleveland Metropolitan Park District - Cuyahoga County, Ohio Historical Report of Governmental Funds

**Exhibit 'A'**

Description	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	Annual 10 Year	Annual 10 Year
											Average	Average %
											(1)	(1)
<b>Revenues:</b>												
Property Taxes	\$ 45,221,267	\$ 44,894,023	\$ 45,941,546	\$ 46,540,671	\$ 47,343,247	\$ 49,593,381	\$ 51,008,511	\$ 50,037,821	\$ 33,975,387	\$ 33,766,677	\$ 44,832,253	61.1%
Intergovernmental	\$ 10,667,895	\$ 14,086,691	\$ 11,082,919	\$ 9,289,978	\$ 11,940,112	\$ 15,088,400	\$ 11,897,170	\$ 11,515,633	\$ 6,628,116	\$ 4,582,640	\$ 10,677,955	14.5%
Donations & Sponsors	\$ 1,903,730	\$ 1,933,057	\$ 4,175,206	\$ 4,864,964	\$ 3,025,657	\$ 909,747	\$ 1,075,176	\$ 1,327,931	\$ 700,508	\$ 5,931,654	\$ 2,584,763	3.5%
Investment Income	\$ 47,154	\$ 44,151	\$ 120,490	\$ 276,886	\$ 976,710	\$ 1,673,646	\$ 1,299,475	\$ 616,503	\$ 203,684	\$ 250,208	\$ 550,891	0.8%
Golf Receipts	\$ 6,251,559	\$ 5,026,038	\$ 5,406,180	\$ 5,780,845	\$ 5,736,129	\$ 5,931,897	\$ 5,548,949	\$ 5,570,313	\$ 5,447,307	\$ 5,402,646	\$ 5,610,186	7.6%
Zoo Receipts	\$ 8,128,588	\$ 8,800,702	\$ 7,097,080	\$ 7,528,225	\$ 7,321,563	\$ 7,641,496	\$ 6,870,987	\$ 6,170,397	\$ 7,137,528	\$ 7,896,773	\$ 7,459,334	10.2%
Park Receipts	\$ 1,484,461	\$ 1,207,123	\$ 1,367,478	\$ 1,156,853	\$ 1,074,125	\$ 1,063,905	\$ 1,039,166	\$ 1,040,646	\$ 975,255	\$ 1,072,821	\$ 1,148,183	1.6%
Damages & Fines	\$ 81,133	\$ 104,314	\$ 83,970	\$ 92,675	\$ 54,079	\$ 86,801	\$ 77,881	\$ 85,086	\$ 52,379	\$ 90,901	\$ 80,922	0.1%
Miscellaneous Income	\$ 510,953	\$ 557,554	\$ 438,050	\$ 419,563	\$ 384,095	\$ 241,144	\$ 267,290	\$ 1,199,145	\$ 212,545	\$ 238,114	\$ 446,845	0.6%
<b>Total Revenues</b>	<b>\$ 74,296,740</b>	<b>\$ 76,653,653</b>	<b>\$ 75,712,919</b>	<b>\$ 75,950,660</b>	<b>\$ 77,855,717</b>	<b>\$ 82,230,417</b>	<b>\$ 79,084,605</b>	<b>\$ 77,563,475</b>	<b>\$ 55,332,709</b>	<b>\$ 59,232,434</b>	<b>\$ 73,391,333</b>	<b>100.0%</b>
<b>Expenditures:</b>												
Park Operations	\$ 18,448,630	\$ 17,467,667	\$ 18,563,889	\$ 17,884,242	\$ 19,235,045	\$ 19,276,373	\$ 16,570,492	\$ 16,658,828	\$ 14,613,128	\$ 15,410,001	\$ 17,412,830	23.3%
Zoo Operations	\$ 18,852,908	\$ 18,243,758	\$ 19,515,046	\$ 19,317,551	\$ 18,716,585	\$ 18,214,399	\$ 17,149,224	\$ 15,455,102	\$ 13,309,315	\$ 15,695,448	\$ 17,446,934	23.4%
Golf Course	\$ 5,896,692	\$ 6,479,798	\$ 6,343,827	\$ 6,462,704	\$ 6,444,686	\$ 6,343,573	\$ 5,917,687	\$ 5,788,395	\$ 5,104,129	\$ 5,071,615	\$ 5,985,311	8.0%
Ranger Department	\$ 7,125,113	\$ 7,862,664	\$ 7,631,461	\$ 7,267,992	\$ 7,255,010	\$ 6,954,429	\$ 6,840,627	\$ 6,355,757	\$ 6,042,763	\$ 5,839,030	\$ 6,917,485	9.3%
Administration	\$ 10,675,899	\$ 12,547,485	\$ 11,025,181	\$ 10,141,892	\$ 10,090,187	\$ 9,497,351	\$ 9,081,582	\$ 9,779,131	\$ 8,539,874	\$ 9,293,617	\$ 10,067,220	13.5%
Capital Outlay	\$ 16,017,894	\$ 11,717,589	\$ 23,523,916	\$ 18,899,382	\$ 21,750,842	\$ 13,567,008	\$ 15,827,147	\$ 14,895,796	\$ 14,961,196	\$ 16,340,492	\$ 16,750,126	22.5%
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 77,017,136</b>	<b>\$ 74,318,961</b>	<b>\$ 86,603,320</b>	<b>\$ 79,973,763</b>	<b>\$ 83,492,355</b>	<b>\$ 73,853,133</b>	<b>\$ 71,386,759</b>	<b>\$ 68,933,009</b>	<b>\$ 62,570,405</b>	<b>\$ 67,650,203</b>	<b>\$ 74,579,904</b>	<b>100.0%</b>
<b>Operating Income (Loss)</b>	<b>\$ (2,720,396)</b>	<b>\$ 2,334,692</b>	<b>\$ (10,890,401)</b>	<b>\$ (4,023,103)</b>	<b>\$ (5,636,638)</b>	<b>\$ 8,377,284</b>	<b>\$ 7,697,846</b>	<b>\$ 8,630,466</b>	<b>\$ (7,237,696)</b>	<b>\$ (8,417,769)</b>	<b>\$ (1,188,572)</b>	
Other Financing Sources (Transfers)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,445	\$ 146,513	\$ 17,296	
<b>Net Change in Fund Balance</b>	<b>\$ (2,720,396)</b>	<b>\$ 2,334,692</b>	<b>\$ (10,890,401)</b>	<b>\$ (4,023,103)</b>	<b>\$ (5,636,638)</b>	<b>\$ 8,377,284</b>	<b>\$ 7,697,846</b>	<b>\$ 8,630,466</b>	<b>\$ (7,211,251)</b>	<b>\$ (8,271,256)</b>	<b>\$ (1,171,276)</b>	
<b>Fund Balance (Deficit) Beginning of Year</b>	<b>\$ 14,542,189</b>	<b>\$ 12,207,497</b>	<b>\$ 23,097,898</b>	<b>\$ 27,121,001</b>	<b>\$ 32,757,639</b>	<b>\$ 24,380,355</b>	<b>\$ 16,682,509</b>	<b>\$ 8,272,358</b>	<b>\$ 15,483,609</b>	<b>\$ 23,754,865</b>	<b>\$ 19,829,992</b>	
<b>Fund Balance (Deficit) End of Year</b>	<b>\$ 11,821,793</b>	<b>\$ 14,542,189</b>	<b>\$ 12,207,497</b>	<b>\$ 23,097,898</b>	<b>\$ 27,121,001</b>	<b>\$ 32,757,639</b>	<b>\$ 24,380,355</b>	<b>\$ 16,902,824</b>	<b>\$ 8,272,358</b>	<b>\$ 15,483,609</b>	<b>\$ 18,658,716</b>	
<b>Ending Fund Balance as % of Expenditures (1)</b>	<b>15.3%</b>	<b>19.6%</b>	<b>14.1%</b>	<b>28.9%</b>	<b>32.5%</b>	<b>44.4%</b>	<b>34.2%</b>	<b>24.5%</b>	<b>13.2%</b>	<b>22.9%</b>	<b>25.0%</b>	
<b>Ending Fund Balance at GFOA Recommended 25% (1)</b>	<b>\$ 19,254,284</b>	<b>\$ 18,579,740</b>	<b>\$ 21,650,830</b>	<b>\$ 19,993,441</b>	<b>\$ 20,873,089</b>	<b>\$ 18,463,283</b>	<b>\$ 17,846,690</b>	<b>\$ 17,233,252</b>	<b>\$ 15,642,601</b>	<b>\$ 16,912,551</b>	<b>\$ 18,644,976</b>	
<b>Ending Fund Balance as % = GFOA Average (1)</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	
<b>Excess Ending Fund Balance Vs. GFOA 25% Average (1)</b>	<b>\$ (7,432,491)</b>	<b>\$ (4,037,551)</b>	<b>\$ (9,443,333)</b>	<b>\$ 3,104,457</b>	<b>\$ 6,247,912</b>	<b>\$ 14,294,356</b>	<b>\$ 6,533,665</b>	<b>\$ (330,428)</b>	<b>\$ (7,370,243)</b>	<b>\$ (1,428,942)</b>	<b>\$ 13,740</b>	
<b>Excess % Fund Balance More (Less) than GFOA (1)</b>	<b>-38.6%</b>	<b>-21.7%</b>	<b>-43.6%</b>	<b>15.5%</b>	<b>29.9%</b>	<b>77.4%</b>	<b>36.6%</b>	<b>-1.9%</b>	<b>-47.1%</b>	<b>-8.4%</b>	<b>0.1%</b>	
<b>Cash &amp; Cash Equivalents - End of Year</b>	<b>\$ 13,890,467</b>	<b>\$ 17,184,572</b>	<b>\$ 15,794,609</b>	<b>\$ 23,281,600</b>	<b>\$ 22,531,615</b>	<b>\$ 26,740,106</b>	<b>\$ 21,538,073</b>	<b>\$ 21,538,073</b>	<b>\$ 8,061,821</b>	<b>\$ 16,889,147</b>	<b>\$ 18,745,008</b>	
<b>Cash &amp; Cash Equivalents as % of Expenditures (1)</b>	<b>18.0%</b>	<b>23.1%</b>	<b>18.2%</b>	<b>29.1%</b>	<b>27.0%</b>	<b>36.2%</b>	<b>30.2%</b>	<b>31.2%</b>	<b>12.9%</b>	<b>25.0%</b>	<b>25.1%</b>	

Data Source: Audited Financial Reports - Ohio State Auditor GAAP Basis Governmental Funds

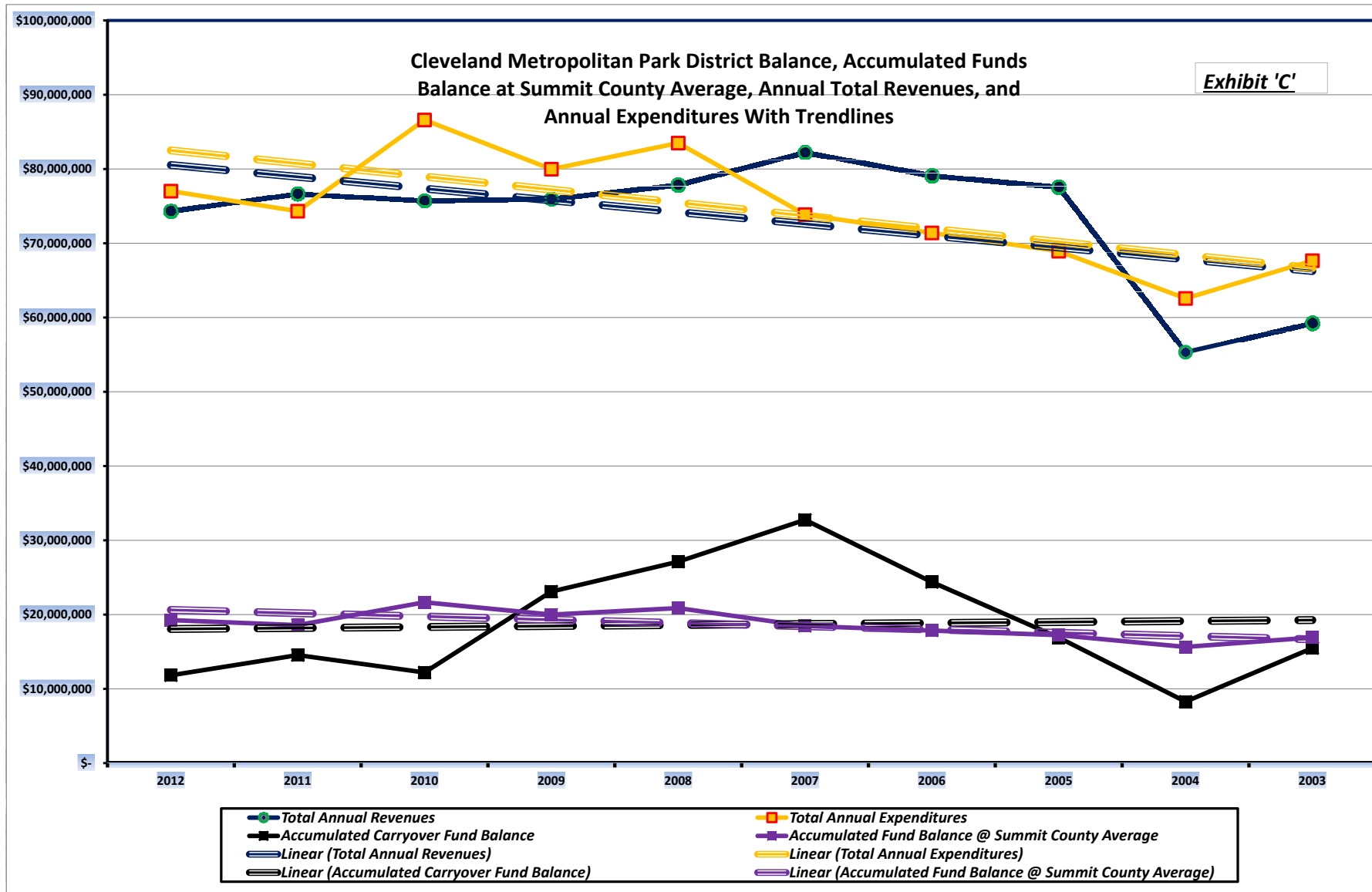
(1) Calculated Fields

Cleveland Metropolitan Park District, Cuyahoga County, Ohio

**Exhibit 'B'**

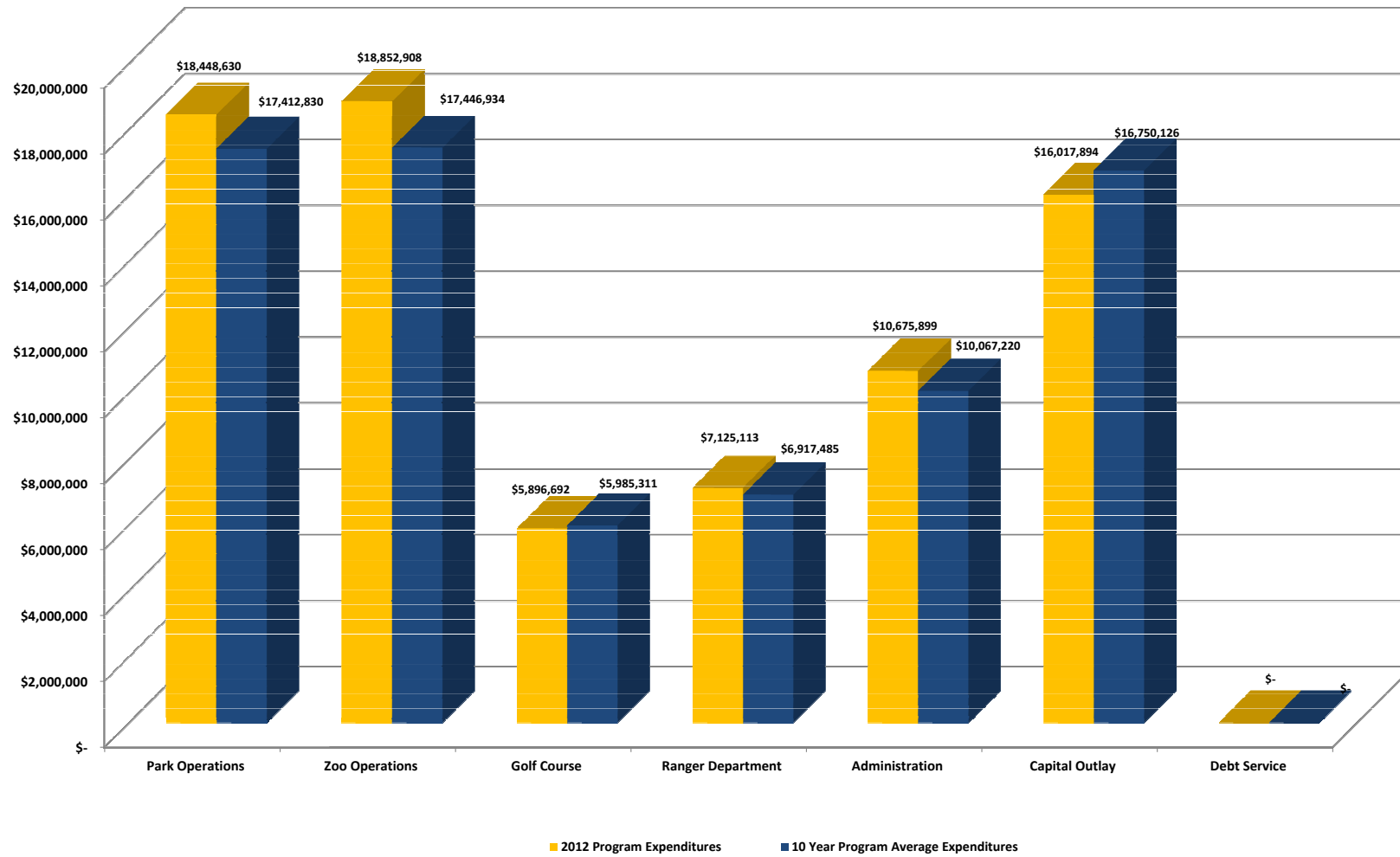
Description	2012		Annual 10 Year		Variance 2012	
	2012	% of Total	Average	% of Total	to 10 Yr Average	to 10 Yr %
<b>Revenues:</b>			(1)	(1)	(1)	(1)
Property Taxes	\$ 45,221,267	60.9%	\$ 44,832,253	61.1%	\$ 389,014	100.9%
Intergovernmental	\$ 10,667,895	14.4%	\$ 10,677,955	14.5%	\$ (10,060)	99.9%
Donations & Sponsors	\$ 1,903,730	2.6%	\$ 2,584,763	3.5%	\$ (681,033)	73.7%
Investment Income	\$ 47,154	0.1%	\$ 550,891	0.8%	\$ (503,737)	8.6%
Golf Receipts	\$ 6,251,559	8.4%	\$ 5,610,186	7.6%	\$ 641,373	111.4%
Zoo Receipts	\$ 8,128,588	10.9%	\$ 7,459,334	10.2%	\$ 669,254	109.0%
Park Receipts	\$ 1,484,461	2.0%	\$ 1,148,183	1.6%	\$ 336,278	129.3%
Damages & Fines	\$ 81,133	0.1%	\$ 80,922	0.1%	\$ 211	100.3%
Miscellaneous Income	\$ 510,953	0.7%	\$ 446,845	0.6%	\$ 64,108	114.3%
<b>Total Revenues</b>	<b>\$ 74,296,740</b>	<b>100.0%</b>	<b>\$ 73,391,333</b>	<b>100.0%</b>	<b>\$ 905,407</b>	
	\$ -					
<b>Expenditures:</b>						
Park Operations	\$ 18,448,630	24.0%	\$ 17,412,830	23.3%	\$ 1,035,801	105.9%
Zoo Operations	\$ 18,852,908	24.5%	\$ 17,446,934	23.4%	\$ 1,405,974	108.1%
Golf Course	\$ 5,896,692	7.7%	\$ 5,985,311	8.0%	\$ (88,619)	98.5%
Ranger Department	\$ 7,125,113	9.3%	\$ 6,917,485	9.3%	\$ 207,628	103.0%
Administration	\$ 10,675,899	13.9%	\$ 10,067,220	13.5%	\$ 608,679	106.0%
Capital Outlay	\$ 16,017,894	20.8%	\$ 16,750,126	22.5%	\$ (732,232)	95.6%
Debt Service	\$ -	0.0%	\$ -	0.0%	\$ -	#DIV/0!
<b>Total Expenditures</b>	<b>\$ 77,017,136</b>	<b>100.0%</b>	<b>\$ 74,579,904</b>	<b>100.0%</b>	<b>\$ 2,437,232</b>	
	\$ -					
<b>Operating Income (Loss)</b>	<b>\$ (2,720,396)</b>		<b>\$ (1,188,572)</b>		<b>\$ (1,531,825)</b>	<b>228.9%</b>
	\$ -					
Other Financing Sources (Transfers)	\$ -		\$ 17,296		\$ (17,296)	0.0%
	\$ -					
<b>Net Change in Fund Balance</b>	<b>\$ (2,720,396)</b>		<b>\$ (1,171,276)</b>		<b>\$ (1,549,120)</b>	<b>232.3%</b>
	\$ -					
<b>Fund Balance (Deficit) Beginning of Year</b>	<b>\$ 14,542,189</b>		<b>\$ 19,829,992</b>		<b>\$ (5,287,803)</b>	<b>73.3%</b>
	\$ -					
<b>Fund Balance (Deficit) End of Year</b>	<b>\$ 11,821,793</b>		<b>\$ 18,658,716</b>		<b>\$ (6,836,923)</b>	<b>63.4%</b>
	\$ -					
<b>Ending Fund Balance as % of Expenditures (1)</b>	<b>15.3%</b>		<b>25.0%</b>		<b>-9.7%</b>	<b>61.4%</b>

Data Source: Audited Financial Reports - Ohio State Auditor GAAP Basis Governmental Funds  
(1) Calculated Fields



**Comparative 2012 Vs. 10 Year Average Expenditures by Program**

**Exhibit 'D'**



**Comparative 2012 Vs. 10 Year Average Revenues by Source**

**Exhibit 'E'**

