



OHIO AUDITOR OF STATE
KEITH FABER

**ERIE METROPARKS
ERIE COUNTY**

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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Erie MetroParks
Erie County
3910 Perkins Avenue
Huron, Ohio 44839-1059

To the Board of Park Commissioners:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Erie MetroParks, Erie County, Ohio (the MetroPark), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the MetroPark, as of December 31, 2024 and 2023, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the MetroPark, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the MetroPark on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the MetroPark's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the MetroPark's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the MetroPark's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of the MetroPark's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the MetroPark's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the MetroPark's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 18, 2025

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Erie MetroParks
Erie County
*Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances (Regulatory Cash Basis)*
All Governmental Fund Types
For the Year Ended December 31, 2024

	General	Capital Projects	Combined Total
Cash Receipts			
Property Taxes	\$ 2,375,177		\$ 2,375,177
Intergovernmental	180,758	\$ 76,475	257,233
Earnings on Investments	202,238		202,238
Fees	31,441		31,441
Sales	9,493		9,493
Rentals and Leases	1,050		1,050
Miscellaneous	13,176		13,176
Gifts and Donations	19,490	619,805	639,295
<i>Total Cash Receipts</i>	<u>2,832,823</u>	<u>696,280</u>	<u>3,529,103</u>
Cash Disbursements			
Current:			
Salaries	853,687		853,687
Supplies and Materials	75,981	37,254	113,235
Contracts - Repair	17,408		17,408
Contracts - Services	254,008	2,886,253	3,140,261
Grants	40,000		40,000
Rentals	11,752	1,171	12,923
Advertising and Printing	15,831	11,089	26,920
Travel and Training	7,141		7,141
Ohio Public Employee's Retirement	115,152		115,152
Workers' Compensation	10,766		10,766
Other Fringe Benefits	348,920		348,920
Program Expenditures	9,300		9,300
Utilities	49,709	7,236	56,945
Other Expenses	11,152	76,476	87,628
Capital Outlay	294,202	269,921	564,123
<i>Total Cash Disbursements</i>	<u>2,115,009</u>	<u>3,289,400</u>	<u>5,404,409</u>
<i>Net Change in Fund Cash Balances</i>	<u>717,814</u>	<u>(2,593,120)</u>	<u>(1,875,306)</u>
<i>Fund Cash Balances, January 1</i>	<u>3,217,314</u>	<u>2,890,056</u>	<u>6,107,370</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 3,935,128</u>	<u>\$ 296,936</u>	<u>\$ 4,232,064</u>

See accompanying notes to the financial statements

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 1 - Reporting Entity

Erie MetroParks, Erie County, Ohio (the MetroPark) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The probate judge of Erie County appoints a three-member Board of Commissioners to govern the MetroPark. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

Jointly Governed Organization and Public Entity Risk Pool

The MetroPark participates in one public entity risk pool and one jointly governed organization. Notes 6 and 10 to the financial statements provide additional information for these entities.

The MetroPark's management believes these financial statements present all activities for which the MetroPark is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The MetroPark's financial statements consist of a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types which is organized on a fund type basis.

Fund Accounting

The MetroPark uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the MetroPark are presented below:

General Fund The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the MetroPark for any purpose provided it is expended or transferred according to the general laws of Ohio.

Capital Projects Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The MetroPark had the following significant Capital Projects Fund:

Capital Projects Fund This fund is used for designing, bidding, and construction of a nature center located at Osborn MetroPark.

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The MetroPark recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Budgetary Process

The Ohio Revised Code requires each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Commissioners must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the MetroPark to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2024 budgetary activity appears in Note 3.

Capital Assets

The MetroPark records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

MetroPark employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the MetroPark must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Nonspendable The MetroPark classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the MetroPark and the nonspendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Commissioners can *commit* amounts via formal action (resolution). The MetroPark must adhere to these commitments unless the Commissioners amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the General Fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The MetroPark applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Note 3 - Budgetary Activity

Budgetary activity for the year ended December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts

Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$2,726,622	\$ 2,832,823	\$106,201
Capital Projects	843,119	696,280	(146,839)
Total	\$3,569,741	\$3,529,103	(\$40,638)

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2024

2024 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$2,725,585	\$2,115,009	\$610,576
Capital Projects	3,661,930	3,289,400	372,530
Total	<u>\$6,387,515</u>	<u>\$5,404,409</u>	<u>\$983,106</u>

Note 4 - Deposits

The MetroPark maintains a deposits pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	2024
Demand deposits	\$76,305
Other time deposits (savings accounts)	4,155,759
Total deposits	<u>\$4,232,064</u>

The MetroPark does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2024, the MetroPark is holding no significant unremitted employee payroll withholdings.

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the MetroPark.

Note 5 - Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the MetroPark.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the MetroPark.

Note 6 - Risk Management

Risk Pool Membership

The MetroPark is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the MetroPark's policy.

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2024

The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31:

	2024
Cash and investments	\$48,150,572
Actuarial liabilities	\$22,652,556

Note 7 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

All MetroPark employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the MetroPark contributed an amount equaling 14 percent of participants' gross salaries. The MetroPark has paid all contributions required through December 31, 2024.

Note 8 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 9 - Fund Balances

The fund balance of Capital Projects funds is restricted, committed, or assigned.

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 10 - Jointly Governed Organization

The North Coast Regional Council of Park Districts (the Council) was established on July 8, 1998, under Ohio Rev. Code Section 167 and is exempt from state sales tax and federal tax. The Council was formed in part to designate sites within the jurisdiction of the members of the Council to be acquired, improved, restored, enhanced, administered and/or preserved with funds received under the In Lieu Fee Agreement (ILFA). The ILFA allows the development of certain wetlands provided the developers contribute certain sums of money which are then used as described above. The Council is a jointly governed organization which currently includes Lorain County Metropolitan Park District, Erie MetroParks, Medina County Park District, Wood County Park District, and Sandusky County Park District. Each member shall have two representatives on the Board, consisting of the appointed director of such member and the Chairman of the Board of Park Commissioners and/or their designee. The MetroPark made no contributions to the Council during 2024. Financial statements can be obtained from Bonnie Burns, Treasurer at 12882 Diagonal Road, LaGrange, Ohio 44050.

Note 11 - Contingent Liabilities

Amounts grantor agencies pay to the MetroPark are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Erie MetroParks
Erie County
*Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances (Regulatory Cash Basis)*
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Capital Projects	Combined Total
Cash Receipts			
Property Taxes	\$ 2,345,313		\$ 2,345,313
Intergovernmental	222,850	\$ 843,385	1,066,235
Earnings on Investments	87,675		87,675
Fees	44,398		44,398
Sales	375		375
Rentals and Leases	8,900		8,900
Miscellaneous	255,655		255,655
Gifts and Donations	5,580	331,380	336,960
<i>Total Cash Receipts</i>	<u>2,970,746</u>	<u>1,174,765</u>	<u>4,145,511</u>
Cash Disbursements			
Current:			
Salaries	961,606		961,606
Supplies and Materials	92,122		92,122
Contracts - Repair	14,884		14,884
Contracts - Services	240,161	1,295,067	1,535,228
Grants	33,528		33,528
Rentals	11,794		11,794
Advertising and Printing	13,067		13,067
Travel and Training	9,298		9,298
Ohio Public Employee's Retirement	132,022		132,022
Workers' Compensation	9,708		9,708
Other Fringe Benefits	357,368		357,368
Program Expenditures	11,997		11,997
Utilities	45,711		45,711
Other Expenses	12,733		12,733
Capital Outlay	221,942	30,325	252,267
<i>Total Cash Disbursements</i>	<u>2,167,941</u>	<u>1,325,392</u>	<u>3,493,333</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>802,805</u>	<u>(150,627)</u>	<u>652,178</u>
Other Financing Receipts (Disbursements)			
Transfers In		636,782	636,782
Transfers Out	(636,782)		(636,782)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(636,782)</u>	<u>636,782</u>	<u></u>
<i>Net Change in Fund Cash Balances</i>	<u>166,023</u>	<u>486,155</u>	<u>652,178</u>
<i>Fund Cash Balances, January 1</i>	<u>3,051,291</u>	<u>2,403,901</u>	<u>5,455,192</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 3,217,314</u>	<u>\$ 2,890,056</u>	<u>\$ 6,107,370</u>

See accompanying notes to the financial statements

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 - Reporting Entity

Erie MetroParks, Erie County, Ohio (the MetroPark) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The probate judge of Erie County appoints a three-member Board of Commissioners to govern the MetroPark. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

Jointly Governed Organization and Public Entity Risk Pool

The MetroPark participates in one public entity risk pool and one jointly governed organization. Notes 6 and 10 to the financial statements provide additional information for these entities.

The MetroPark's management believes these financial statements present all activities for which the MetroPark is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The MetroPark's financial statements consist of a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types which is organized on a fund type basis.

Fund Accounting

The MetroPark uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the MetroPark are presented below:

General Fund The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the MetroPark for any purpose provided it is expended or transferred according to the general laws of Ohio.

Capital Projects Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The MetroPark had the following significant Capital Projects Fund:

Capital Projects Fund This fund is used for designing, bidding, and construction of a nature center located at Osborn MetroPark.

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The MetroPark recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Budgetary Process

The Ohio Revised Code requires each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Commissioners must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the MetroPark to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 3.

Capital Assets

The MetroPark records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

MetroPark employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the MetroPark must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Nonspendable The MetroPark classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the MetroPark and the nonspendable portion of the corpus in permanent funds.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Commissioners can *commit* amounts via formal action (resolution). The MetroPark must adhere to these commitments unless the Commissioners amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the General Fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The MetroPark applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 9.

Note 3 - Budgetary Activity

Budgetary activity for the year ended December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts

Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$2,602,754	\$ 2,970,746	\$367,992
Capital Projects	2,041,544	1,811,547	(229,997)
Total	\$4,644,298	\$4,782,293	\$137,995

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2023

2023 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation	Budgetary	Variance
	Authority	Expenditures	
General	\$3,195,567	\$2,804,723	\$390,844
Capital Projects	4,441,782	1,325,392	3,116,390
Total	\$7,637,349	\$4,130,115	\$3,507,234

Note 4 - Deposits

The MetroPark maintains a deposits pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

	2023
Demand deposits	\$79,849
Other time deposits (savings accounts)	6,027,521
Total deposits	\$6,107,370

The MetroPark does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the MetroPark is holding no significant unremitted employee payroll withholdings.

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the MetroPark.

Note 5 - Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Board adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the MetroPark.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the MetroPark.

Note 6 - Risk Management

Risk Pool Membership

The MetroPark is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the MetroPark's policy.

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2023

The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31:

	<u>2023</u>
Cash and investments	\$43,996,442
Actuarial liabilities	\$19,743,401

Note 7 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

All MetroPark employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the MetroPark contributed an amount equaling 14 percent of participants' gross salaries. The MetroPark has paid all contributions required through December 31, 2023.

Note 8 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 9 - Fund Balances

The fund balance of Capital Projects funds is restricted, committed, or assigned.

Erie MetroParks
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 10 - Jointly Governed Organization

The North Coast Regional Council of Park Districts (the Council) was established on July 8, 1998, under Ohio Rev. Code Section 167 and is exempt from state sales tax and federal tax. The Council was formed in part to designate sites within the jurisdiction of the members of the Council to be acquired, improved, restored, enhanced, administered and/or preserved with funds received under the In Lieu Fee Agreement (ILFA). The ILFA allows the development of certain wetlands provided the developers contribute certain sums of money which are then used as described above. The Council is a jointly governed organization which currently includes Lorain County Metropolitan Park District, Erie MetroParks, Medina County Park District, Wood County Park District, and Sandusky County Park District. Each member shall have two representatives on the Board, consisting of the appointed director of such member and the Chairman of the Board of Park Commissioners and/or their designee. The MetroPark made no contributions to the Council during 2023. Financial statements can be obtained from Bonnie Burns, Treasurer at 12882 Diagonal Road, LaGrange, Ohio 44050.

Note 11 - Contingent Liabilities

Amounts grantor agencies pay to the MetroPark are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 11 - Miscellaneous Receipts

General Fund miscellaneous receipts consisted primarily of insurance claim proceeds.



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Erie MetroParks
Erie County
3910 Perkins Avenue
Huron, Ohio 44839-1059

To the Board of Park Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2024 and 2023 and the related notes to the financial statements of Erie MetroParks, Erie County, Ohio (the MetroPark) and have issued our report thereon dated December 18, 2025, wherein we noted the MetroPark followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the MetroPark's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the MetroPark's internal control. Accordingly, we do not express an opinion on the effectiveness of the MetroPark's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the MetroPark's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Erie MetroParks
Erie County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the MetroPark's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the MetroPark's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the MetroPark's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 18, 2025

**ERIE METROPARKS
ERIE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2024**

OTHER - FINDINGS FOR RECOVERY

We identified the following other issues related to Findings for Recovery. These issues did not impact our GAGAS report.

FINDING NUMBER 2024-001

Finding for Recovery Repaid Under Audit

Section 4.1.20.A of the Erie MetroParks Employee Guide, effective December 3, 2020, sets forth the guidelines for standardizing the administration of sick leave. Pursuant the procedures outlined, the MetroParks will pay employees for $\frac{1}{4}$ of the balance of their total accumulated sick leave at their current hourly or hourly equivalent rate of pay, not to exceed thirty (30) days or 240 hours, whichever is smaller, upon retirement.

During 2024 there was an error in calculating the payment of unused sick leave to retiring employee Amy Bowman Moore. The actual payment incorrectly used the full 240 maximum hours allowed in the calculation rather than $\frac{1}{4}$ of the balance. As a result, the employee was over-compensated as follows:

Hourly Rate	\$ 49.581
Maximum 1/4 Sick Leave Hours Subject to Severance	164.35
Total Sick Leave Severance Amount Due	\$ 8,148.64
Gross Sick Leave Severance Paid to Employee	11,899.44
Total Overpayment to Employee	\$ (3,750.80)

In accordance with foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Amy Bowman Moore, in the amount of three thousand seven hundred fifty dollars and eighty cents (\$3,750.80), and in favor of the Erie MetroParks' General Fund.

Amy Bowman Moore reimbursed the MetroParks through a personal check on December 11, 2025.

Officials' Response:

We did not receive a response from Officials to this finding.

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OHIO AUDITOR OF STATE KEITH FABER



ERIE METROPARKS

ERIE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 1/15/2026

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov