



Dave Yost • Auditor of State

**ERIE METROPARKS
ERIE COUNTY**

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Dave Yost • Auditor of State

Erie MetroParks
Erie County
Maple Grove Center
3109 Hull Road
Huron, Ohio 44839-2165

To the Board of Park Commissioners:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Dave Yost
Auditor of State

March 1, 2011

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Erie MetroParks
Erie County
Maple Grove Center
3109 Hull Road
Huron, Ohio 44839-2165

To the Board of Park Commissioners:

We have audited the accompanying financial statements of the Erie MetroParks, Erie County, (the MetroPark) as of and for the years ended December 31, 2010 and 2009. These financial statements are the responsibility of the MetroPark's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

As described more fully in Note 1, the MetroPark has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the MetroPark's larger (i.e. major) funds separately. While the MetroPark does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The MetroPark has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

Erie MetroParks
Erie County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2010 and 2009 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the MetroPark as of December 31, 2010 and 2009, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Erie MetroParks, Erie County, as of December 31, 2010 and 2009, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The MetroPark has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2011, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audits.



Dave Yost
Auditor of State

March 1, 2011

**ERIE METROPARKS
ERIE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes	\$972,046		\$972,046
Intergovernmental	435,779	\$380,799	816,578
Earnings on Investments	3,018	285	3,303
Gifts and Donations		22,510	22,510
Fees	36,113		36,113
Sales	4,362		4,362
Rentals and Leases	39,019		39,019
Other	18,164	493	18,657
	<u>1,508,501</u>	<u>404,087</u>	<u>1,912,588</u>
Total Cash Receipts			
Cash Disbursements:			
Current Disbursements:			
Salaries - Employees	654,993	4,088	659,081
Materials and Supplies	71,964	13,293	85,257
Contracts - Repair	18,038		18,038
Contracts - Services	387,379	33,723	421,102
Grants	27,753		27,753
Rentals	1,011		1,011
Advertising and Printing	18,828	258	19,086
Travel	15,013		15,013
Ohio Public Employee's Retirement	102,754		102,754
Workers' Compensation	21,864		21,864
Unemployment Compensation	6,885		6,885
Other Fringe Benefits	120,565	742	121,307
Program Expenditures	4,716		4,716
Utilities	33,494		33,494
Other	17,870	12,775	30,645
Capital Outlay	99,164	301,138	400,302
	<u>1,602,291</u>	<u>366,017</u>	<u>1,968,308</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>(93,790)</u>	<u>38,070</u>	<u>(55,720)</u>
Other Financing Receipts / (Disbursements):			
Transfers-In		11,796	11,796
Transfers-Out	(11,796)		(11,796)
Other Financing Sources	16,372		16,372
	<u>4,576</u>	<u>11,796</u>	<u>16,372</u>
Total Other Financing Receipts / (Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(89,214)	49,866	(39,348)
Fund Cash Balances, January 1	<u>320,410</u>	<u>41,985</u>	<u>362,395</u>
Fund Cash Balances, December 31	<u>\$231,196</u>	<u>\$91,851</u>	<u>\$323,047</u>
Reserve for Encumbrances, December 31		<u>\$13,027</u>	<u>\$13,027</u>

The notes to the financial statements are an integral part of this statement.

**ERIE METROPARKS
ERIE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts:			
Property and Other Local Taxes	\$940,344		\$940,344
Intergovernmental	483,627		483,627
Earnings on Investments	7,470	\$620	8,090
Gifts and Donations		30,681	30,681
Fees	35,946		35,946
Sales	16,623		16,623
Rentals and Leases	27,645		27,645
Other Receipts	13,482		13,482
	<u>1,525,137</u>	<u>31,301</u>	<u>1,556,438</u>
Total Cash Receipts			
Cash Disbursements:			
Current Disbursements:			
Salaries - Employees	766,599		766,599
Materials and Supplies	62,058		62,058
Contracts - Repair	11,731		11,731
Contracts - Services	453,602		453,602
Grants	8,231		8,231
Rentals	1,500		1,500
Advertising and Printing	6,250		6,250
Travel	12,288		12,288
Ohio Public Employee's Retirement	117,589		117,589
Workers' Compensation	17,603		17,603
Unemployment Compensation	1,872		1,872
Other Fringe Benefits	125,524		125,524
Program Expenditures	2,888		2,888
Utilities	39,671		39,671
Other	25,764	13,946	39,710
Capital Outlay	66,069		66,069
	<u>1,719,239</u>	<u>13,946</u>	<u>1,733,185</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>(194,102)</u>	<u>17,355</u>	<u>(176,747)</u>
Other Financing Receipts:			
Other Financing Sources	<u>30,663</u>		<u>30,663</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements			
	(163,439)	17,355	(146,084)
Fund Cash Balances, January 1	<u>483,849</u>	<u>24,630</u>	<u>508,479</u>
Fund Cash Balances, December 31	<u>\$320,410</u>	<u>\$41,985</u>	<u>\$362,395</u>

The notes to the financial statements are an integral part of this statement.

**ERIE METROPARKS
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Erie MetroParks, Erie County, (the MetroPark) as a body corporate and politic. 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.

The MetroPark participates in the Public Entities Pool of Ohio (PEP), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. 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 Auditor of State prescribes or permits.

C. Fund Accounting

The MetroPark uses fund accounting to segregate cash and investments that are restricted as to use. The MetroPark classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources that are restricted to expenditure for specific purposes. The MetroPark had the following significant Special Revenue Funds:

Donations Fund – This fund receives donations to support various MetroPark programs and activities.

**ERIE METROPARKS
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JMA Project Fund – This fund received grant monies disbursed on behalf of Bowling Green State University for the James H. McBride Arboretum located at the Firelands branch of Bowling Green State University.

D. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. 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 MetroPark Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the MetroPark to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2010 and 2009 budgetary activity appears in Note 3.

E. Property, Plant, and Equipment

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

F. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**ERIE METROPARKS
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

2. EQUITY IN POOLED DEPOSITS

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

	2010	2009
Demand deposits	\$22,523	\$4,174
Savings accounts	300,524	358,221
Total deposits	\$323,047	\$362,395

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,465,862	\$1,524,873	\$59,011
Special Revenue	432,926	415,883	(17,043)
Total	\$1,898,788	\$1,940,756	\$41,968

Fund Type	Authority	Expenditures	Variance
General	\$1,788,198	\$1,614,087	\$174,111
Special Revenue	472,985	379,044	93,941
Total	\$2,261,183	\$1,993,131	\$268,052

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,364,662	\$1,555,800	\$191,138
Special Revenue	20,000	31,301	11,301
Total	\$1,384,662	\$1,587,101	\$202,439

**ERIE METROPARKS
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,848,530	\$1,719,239	\$129,291
Special Revenue	44,629	13,946	30,683
Total	\$1,893,159	\$1,733,185	\$159,974

4. PROPERTY TAX

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 homestead and rollback deductions. The financial statements include homestead and rollback 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 County.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

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

5. RETIREMENT SYSTEM

The MetroPark's full time certified park managers and rangers belong to the Ohio Public Employees Retirement System – Law Enforcement (OPERS-LE). Other employees belong to the Ohio Public Employees Retirement System - General (OPERS-G). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS-LE members contributed 11.1 and 10.1%, respectively, of their gross salaries and the MetroPark contributed an amount equaling 17.87 and 17.63%, respectively, of participants' gross salaries. For 2010 and 2009, OPERS-G members contributed 10% of their gross salaries and the MetroPark contributed an amount equaling 14% of participants' gross salaries. The MetroPark has paid all contributions required through December 31, 2010.

**ERIE METROPARKS
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

6. RISK MANAGEMENT

Risk Pool Membership

The MetroPark is exposed to various risks of property and casualty losses, and injuries to employees.

The MetroPark insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The MetroPark belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2009, PEP retained \$350,000 for casualty claims and \$150,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2009 and 2008 (the latest information available):

	<u>2009</u>	<u>2008</u>
Assets	\$36,374,898	\$35,769,535
Liabilities	<u>(15,256,862)</u>	<u>(15,310,206)</u>
Net Assets	<u>\$21,118,036</u>	<u>\$20,459,329</u>

**ERIE METROPARKS
ERIE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

6. RISK MANAGEMENT (Continued)

At December 31, 2009 and 2008, respectively, the liabilities above include approximately \$14.1 million and \$13.7 million of estimated incurred claims payable. The assets above also include approximately \$13.7 million and \$12.9 million of unpaid claims to be billed to approximately 447 member governments in the future, as of December 31, 2009 and 2008, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2009, the MetroPark's share of these unpaid claims collectible in future years is approximately \$32,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2009</u>	<u>2008</u>
\$34,744	\$36,755

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

7. CONTINGENT LIABILITIES

The MetroPark is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the MetroPark's financial condition.

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**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

8. JOINTLY GOVERNED ORGANIZATION

North Coast Regional Council of Park Districts was established on July 8, 1998, under Ohio Revised Code 167 and is exempt from state sales tax and federal tax. The North Coast Regional Council of Park Districts (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 the Lorain County Metropolitan Park District, Erie Metropolitan Parks, 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. The Park District made no contributions to the Council during 2010 and 2009. Financial statements can be obtained from Bonnie Burns, Treasurer at 12882 Diagonal Road, LaGrange, Ohio 44050.

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Dave Yost • Auditor of State

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

Erie MetroParks
Erie County
Maple Grove Center
3109 Hull Road
Huron, Ohio 44839-2165

To the Board of Park Commissioners:

We have audited the financial statements of the Erie MetroParks, Erie County (the MetroPark) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated March 1, 2011, wherein we noted the MetroPark followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the MetroPark's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the MetroPark's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the MetroPark's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the MetroPark's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the MetroPark's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the MetroPark's management in a separate letter dated March 1, 2011.

We intend this report solely for the information and use of management, the audit committee, the Board of Park Commissioners, and others within the MetroPark. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

March 1, 2011



Dave Yost • Auditor of State

ERIE METROPARKS

ERIE 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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 17, 2011**