



OHIO AUDITOR OF STATE KEITH FABER

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Outdoor Sylvania Community Parks
Lucas County
6930 Sylvania Avenue
Sylvania, Ohio 43560

We have performed the procedures enumerated below on Outdoor Sylvania Community Parks, Lucas County, Ohio's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. Lucas County is the custodian for the District's deposits, and therefore the County's deposit and investment pool holds the District's assets. The District also maintains an insignificant account for rental refundable deposits. We confirmed the District's fund balance reported on its December 31, 2024 HINKLE Information Spreadsheet to the balance reported in Lucas County's accounting records. The amounts agreed. We confirmed the account balances reported on the 2024 and 2023 HINKLE Information Spreadsheets with the bank. The amounts agreed.
2. We agreed the January 1, 2023 beginning fund balance for the General Fund recorded in the HINKLE Information spreadsheet to the December 31, 2022 balances in the prior documentation in the prior year Agreed-Upon Procedures. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for the General Fund recorded in the HINKLE Information Spreadsheet to the Lucas County December 31, 2023 balances in the Lucas County Fund Cash Balance Report and the OPCS confirmations. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes* from 2024 and a total of 5 from 2023:
 - a. We compared the amounts from the *above named report* to the amount recorded in the Lucas County Receipt and Revenue Adjustment Report. The amounts agreed.
 - b. We inspected the Lucas County Receipt and Revenue Adjustment Report to determine these receipts were allocated to the proper fund as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
 - c. We inspected the Lucas County Receipt and Revenue Adjustment Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Lucas County Receipt and Revenue Adjustment Report to determine whether it included 2 real estate tax receipts for 2024 and 2023. The Lucas County Receipt and Revenue Adjustment Report included the proper number of tax receipts for each year. We found no exceptions.
3. We confirmed the total amount paid from the Sylvania Area Improvement District to the District during 2024 with the District. We found no exceptions.
 - a. We inspected the Lucas County Receipt and Revenue Adjustment Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Lucas County Receipt and Revenue Adjustment Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
4. The District received donations in the amounts of \$8,355.39 and \$4,743.81 in 2024 and 2023, respectively. We agreed the amounts received to the Donations Spreadsheet and to donation support in the Revenue By Period – GL Account Detail. We reviewed the donation listing with Executive Director to verify the District purchased the item specified with the donation.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2024 and 10 other receipts from the year ended December 31, 2023:

- a. Agreed the receipt amount recorded in the Lucas County Receipts and Revenue Adjustments Reports to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Lucas County Receipts and Revenue Adjustments Reports to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2022.
2. We inquired of management and inspected the Lucas County Receipt and Revenue Adjustment Report and Lucas County Master Consolidated Expense Listing for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances, nor any debt payment activity during 2024 or 2023.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Lucas County Payroll Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Lucas County Payroll Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the approved timesheets. We found no exceptions.
 - d. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 3 new employees from 2024 and 3 new employees from 2023 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State and Local income tax withholding authorization.
 - b. We agreed the items in a above to the Lucas County Payroll Register.
We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2024. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2025	January 6, 2025	\$2,758.91	\$2,758.91
State income taxes	January 15, 2025	January 15, 2025	\$794.74	\$794.74
Local income tax City of Sylvania City of Toledo	February 28, 2025 January 15, 2025	January 16, 2025 January 7, 2025	\$697.83 \$229.29	\$697.83 \$229.29
OPERS retirement	January 30, 2025	December 27, 2024	\$4,697.63	\$4,697.63

We found no exceptions.

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Lucas County Consolidated Expense Report for the year ended December 31, 2024 and 10 from the year ended December 31, 2023 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check or bank statement, if that payment was an ACH, agreed to the check or ACH number, date, payee name and amount recorded in the Lucas County Consolidated Expense Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The fiscal agent certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus contract commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2024 and 2023. Expenditures did not exceed appropriations.
2. We inspected the Lucas County Cash Fund Balance Report for the years ended December 31, 2024 and 2023 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balances.

Sunshine Law Compliance

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with District management and determined that the District did not have any public records requests (completed, denied, or redacted) during the engagement period.
3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.

8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

Ohio Rev. Code § 117.38 requires these districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2024 and 2023 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Outdoor Sylvania Community Parks
Lucas County
Independent Accountant's Report on
Applying Agreed-Upon Procedures
Page 6

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

October 16, 2025

OHIO AUDITOR OF STATE KEITH FABER



OUTDOOR SYLVANIA COMMUNITY PARKS

LUCAS 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 11/6/2025

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This report is a matter of public record and is available online at
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