



Dave Yost • Auditor of State

METRO PARKS, SERVING SUMMIT COUNTY
SUMMIT COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types - For the Year Ended December 31, 2013	3
Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) Proprietary Fund Type	4
Notes to the Financial Statements	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13

This page intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Metro Parks, Serving Summit County
975 Treaty Line Road
Akron, Ohio 44313

To the Board of Park Commissioner:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Metro Parks, Serving Summit County, the (Park District) as of and for the year ended December 31, 2013.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Park District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Park District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 1B of the financial statements, the Park District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Park District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Park District as of December 31, 2013, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Metro Parks, Serving Summit County as of December 31, 2013 and its combined cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1B.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2015, on our consideration of the Park District'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 Park District's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

October 9, 2015

**METRO PARKS, SERVING SUMMIT COUNTY
SUMMIT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Capital Projects	Totals (Memorandum Only)
Cash Receipts			
Property Taxes	\$14,006,029	\$0	\$14,006,029
Charges for Services	360,570	0	360,570
Fines, Licenses and Permits	9,416	0	9,416
Intergovernmental	1,954,144	877,991	2,832,135
Earnings on Investments	24,354	0	24,354
Donations	24,539	0	24,539
Merchandise Sales	114,089	0	114,089
Rental Income	17,915	0	17,915
Royalty Revenue	155,402	0	155,402
Miscellaneous	196,368	0	196,368
	16,862,826	877,991	17,740,817
Cash Disbursements			
Current:			
Conservation/Recreation:			
Employee Wages and Benefits	8,487,576	0	8,487,576
Supplies, Materials and Services	3,304,416	0	3,304,416
Other Expenses	583,922	0	583,922
Capital Outlay			
Equipment	473,115	0	473,115
Development	394,859	37,375	432,234
Land Purchase	13,166	0	13,166
	13,257,054	37,375	13,294,429
<i>Total Cash Disbursements</i>	13,257,054	37,375	13,294,429
<i>Excess of Receipts Over (Under) Disbursements</i>	3,605,772	840,616	4,446,388
Other Financing Receipts (Disbursements)			
Transfers In	37,662	0	37,662
Transfers Out	0	(37,662)	(37,662)
Advances In	1,106,265	346,900	1,453,165
Advances Out	(346,900)	(1,106,265)	(1,453,165)
	797,027	(797,027)	0
<i>Total Other Financing Receipts (Disbursements)</i>	797,027	(797,027)	0
<i>Net Change in Fund Cash Balances</i>	4,402,799	43,589	4,446,388
<i>Fund Cash Balances, January 1</i>	16,219,590	265,790	16,485,380
Fund Cash Balances, December 31			
Restricted	35,601	309,379	344,980
Committed	390,955	0	390,955
Assigned	14,125,354	0	14,125,354
Unassigned	6,070,479	0	6,070,479
	\$20,622,389	\$309,379	\$20,931,768
<i>Fund Cash Balances, December 31</i>	\$20,622,389	\$309,379	\$20,931,768

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

METRO PARKS, SERVING SUMMIT COUNTY
SUMMIT COUNTY

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Internal Service</u>
Operating Cash Receipts	
Charges for Services	\$1,249,854
Operating Cash Disbursements	
Administrative Fees	230,905
Claims	<u>1,018,949</u>
<i>Total Operating Cash Disbursements</i>	<u>1,249,854</u>
<i>Net Change in Fund Cash Balances</i>	0
<i>Fund Cash Balances, January 1</i>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>

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

**METRO PARKS, SERVING SUMMIT COUNTY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 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 Metro Parks, Serving Summit County, (the Park District) as a body corporate and politic. The probate judge of Summit County appoints a five-member Board of Commissioners to govern the Park District. 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.

Component Unit

Component units are legally separate organizations for which the Park District is financially accountable. The Park District is financially accountable for an organization if the Park District appoints a voting majority of the organization's governing board and (1) the Park District is able to significantly influence the programs or services performed or provided by the organization; or (2) the Park District is legally entitled to or can otherwise access the organization's resources; the Park District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Park District is obligated for the debt of the organization. The Park District is also financially accountable for any organizations for which the Park District approves the budget, the issuance of debt, or the levying of taxes. Component units also included legally separate, tax-exempt entities whose resources are for the direct benefit of the Park District, are accessible to the Park District, and are significant in amount to the Park District.

The Metro Parks Foundation (the Foundation) is a not-for-profit organization with a self-appointed board. The Park District is not financially accountable for the organization, nor does the Park District approve the budget or the issuance of debt of the organization. The Foundation is organized exclusively for the charitable, educational, and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 and to operate exclusively for the benefit of the Park District and to further the Park District's charitable purposes.

A Board of Trustees consisting of five (5) interested persons residing in the State of Ohio manages the Foundation's affairs. During 2013, three Commissioners served on the Foundation's Board.

**METRO PARKS, SERVING SUMMITTY COUNTY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013
(Continued)**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Component Unit (Continued)

The Foundation meets the criteria regarding component units stated in the last sentence of paragraph one of this footnote. Accordingly to the Auditor of State, government agencies using the method of accounting described below need not incorporate affiliated organizations within their government. Therefore, the Park District is not required to and has not included the Foundation within the reporting entity of the Park District. The Foundation's financial activities are not included in the Park District's basic financial statements as a blended component unit and represent 1.5 percent and 0.6 percent of the receipts and disbursements, respectively, for the year ended December 31, 2013.

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

B. Accounting Basis

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(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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(D) permit.

C. Deposits

As the Ohio Revised Code permits, the Summit County Fiscal Officer holds the Park District's deposits as the Park District's custodian. The County holds the Park District's assets in its investment pool, valued at the Fiscal Officer's reported carrying amount.

D. Fund Accounting

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

1. **General Fund:** The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.
2. **Capital Project 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 Park District had the following significant capital project fund:

**METRO PARKS, SERVING SUMMITTY COUNTY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013
(Continued)**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

Ohio EPA Restoration Fund: This fund was established to account for Ohio Environmental Protection Agency funding used to restore a Pond and Stream Habitats.

Ohio Erie Canal Towpath Fund: This fund was established to account for Ohio Erie Canal Funding used to provide development and enhancement of pedestrian and biking trails.

Recreational Trails Fund: This fund was established to account for funding used for the development of bike and walking path trails.

Clean Ohio Freedom Fund: This fund was established to account for funding used to purchase and develop new and existing park properties.

Ohio Department of Transportation-Transportation Enhancement Fund: This fund was established to account for Ohio Department of Transportation funding used for the construction of pedestrian bridges and multipurpose trails.

- 3. Internal Service Fund:** This fund accounts for services provided by one department to other departments of the government unit. The Park District's only internal service fund accounted for the operation of the Park District's self-insurance program for medical and dental benefits.

E. 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 Board of Commissioners must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

2. 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.

3. Encumbrances

The Ohio Revised Code requires the Park District 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 2013 budgetary activity appears in Note 2.

**METRO PARKS, SERVING SUMMITTY COUNTY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013
(Continued)**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Balance

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

1. Nonspendable

The Park District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. 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.

3. Committed

Commissioners can *commit* amounts via formal action (resolution). The Park District 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.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Park District Commissioners or a Park District official delegated that authority by resolution, or by State Statute.

5. 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 Park District 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.

**METRO PARKS, SERVING SUMMIT COUNTY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013
(Continued)**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING Policies (Continued)

G. Property, Plant, and Equipment

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

H Accumulated Vacation and Sick Leave

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

NOTE 2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2013 follows:

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$31,295,385	\$16,603,954	\$14,691,431
Capital Projects	1,376,619	1,181,302	195,317
Internal Service	1,249,854	1,249,854	0
Total	\$33,921,858	\$19,035,110	\$14,886,748

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$16,341,116	\$18,006,753	\$1,665,637
Capital Projects	877,991	1,224,891	346,900
Internal Service	1,249,854	1,249,854	0
Total	\$18,468,961	\$20,481,498	\$2,012,537

NOTE 3. 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 Park District.

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

**METRO PARKS, SERVING SUMMITTY COUNTY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013
(Continued)**

NOTE 4. RETIREMENT SYSTEMS

The Park District's full-time 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2013, OPERS members contributed 10% of their gross salaries and the Park District contributed an amount equaling 14% and of participants' gross salaries. The Park Rangers contributed 12.6% of their gross salaries and the Park District contributed 18.10% of Park Rangers' gross salaries for 2013. The Park District has paid all contributions required through December 31, 2013.

NOTE 5. RISK MANAGEMENT

Commercial Insurance

The Park District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

The Park District did not reduce insurance coverage from the previous year and settlements did not exceed insurance coverage in any of the previous three fiscal years.

Self Insurance

The Park District is self-insured for employee health insurance coverage. The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on an actuarially determined cost per employee. A comparison of Self Insurance Fund cash and investments to the actuarially-measured liability as of December 31 follows:

	<u>2013</u>	<u>2012</u>
Cash and investments	\$0	\$0
Actuarial liabilities	319,059	0

NOTE 6. CONTINGENT LIABILITIES

The Park District is defendant in a lawsuit handled through counsel selected by Park District insurance carrier. Although management cannot presently determine the outcome of the suit, management believes the resolution of this matter will not materially adversely affect the Park District's financial condition.

Amounts grantor agencies pay to the Park District are subject to audit and adjustment by the grantor, principally the federal government. 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.

**METRO PARKS, SERVING SUMMITTY COUNTY
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013
(Continued)**

NOTE 7. INTERFUND ADVANCES

The General Fund advances monies into Capital Project Funds for the purpose of paying allowable grant expenditures for the current year. Additionally, returns of advances are made from the Capital Project funds to repay the General Fund advances.

NOTE 8. FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Park District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented on the next page:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Amounts identified as:			
Restricted for:			
Pond Brook Restoration	\$0	\$309,379	\$309,379
Endowment for Youth Fishing	<u>35,601</u>	<u>0</u>	<u>35,601</u>
Total Restricted	<u>35,601</u>	<u>309,379</u>	<u>344,980</u>
Committed to:			
Consultation	17,616	0	17,616
Planning & Development	290,186	0	290,186
Land Surveys	18,728	0	18,728
Pond Brook Restoration	<u>64,425</u>	<u>0</u>	<u>64,425</u>
Total Committed	<u>390,955</u>	<u>0</u>	<u>390,955</u>
Assigned to:			
Vehicle Purchases	75,694	0	75,694
Training	1,210	0	1,210
Archeology Study	16,514	0	16,514
Bridge Inspections	12,566	0	12,566
Environmental Study	840	0	840
Other Purposes	<u>14,018,530</u>	<u>0</u>	<u>14,018,530</u>
Total Assigned	<u>14,125,354</u>	<u>0</u>	<u>14,125,354</u>
Unassigned	<u>6,070,479</u>	<u>0</u>	<u>6,070,479</u>
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$20,622,389</u></u>	<u><u>\$309,379</u></u>	<u><u>\$20,931,768</u></u>

This page intentionally left blank.



Dave Yost • Auditor of State

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

Metro Parks, Serving Summit County
975 Treaty Line Road
Akron, Ohio 44313

To the Board of Park Commission:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Metro Parks, Serving Summit County, Ohio (the Park District) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Park District's basic financial statements and have issued our report thereon dated October 9, 2015, wherein we noted the Park District followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1B.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Park District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Park District's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Park District's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Park District'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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Park District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Park District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

October 9, 2015



Dave Yost • Auditor of State

SUMMIT METRO PARKS

SUMMIT 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
NOVEMBER 5, 2015**