



Mary Taylor, CPA
Auditor of State

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

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Mary Taylor, CPA

Auditor of State

Greene County Park District
Greene County
651 Dayton-Xenia Road
Xenia, Ohio 45385

To the Board of 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 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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Mary Taylor, CPA
Auditor of State

August 29, 2007

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Greene County Park District
Greene County
651 Dayton-Xenia Road
Xenia, Ohio 45385

To the Board of Commissioners:

We have audited the accompanying financial statements of the Greene County Park District, Greene County, (the District) as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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 audit 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 audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District 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 District's larger (i.e. major) funds separately. While the District does not follow GAAP, generally accepted auditing standards require 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 Districts to reformat their statements. The District 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.

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, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2006 and 2005, 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 Greene County Park District, Greene County, as of December 31, 2006 and 2005, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District 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 August 29, 2007, on our consideration of the 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. 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 audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 29, 2007

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>All Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Government	\$362,588			\$362,588
Intergovernmental	167	\$519,552		519,719
Earnings on Investments	31,859			31,859
Charges for Services	41,145			41,145
Sales	2,929	3,552		6,481
Miscellaneous	28,289			28,289
Total Cash Receipts	<u>466,977</u>	<u>523,104</u>		<u>990,081</u>
Cash Disbursements:				
Current Disbursements:				
Conservation/Recreation:				
Materials and Supplies	14,513	1,922		16,435
Equipment	10,081	8,042		18,123
Contracts - Repair	5,453	5,000		10,453
Contracts - Services	251,029			251,029
Advertising and Printing	537			537
Travel	5,589			5,589
Utilities	9,453			9,453
Capital Outlay	36,448	569,298		605,746
Other	20,988			20,988
Total Cash Disbursements	<u>354,091</u>	<u>584,262</u>		<u>938,353</u>
Total Receipts Over/(Under) Disbursements	<u>112,886</u>	<u>(61,158)</u>		<u>51,728</u>
Other Financing Receipts/(Disbursements):				
Advances-In	9,288	50,000		59,288
Advances-Out	(50,000)	(9,288)		(59,288)
Other Financing Sources	34,736			34,736
Total Other Financing Receipts/(Disbursements)	<u>(5,976)</u>	<u>40,712</u>		<u>34,736</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	106,910	(20,446)		86,464
Fund Cash Balances, January 1 (Restated)	<u>435,594</u>	<u>36,308</u>	<u>\$627</u>	<u>472,529</u>
Fund Cash Balances, December 31	<u>\$542,504</u>	<u>\$15,862</u>	<u>\$627</u>	<u>\$558,993</u>
Reserves for Encumbrances, December 31	<u>\$28,688</u>	<u>\$597</u>	<u>\$0</u>	<u>\$29,285</u>

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

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>All Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Government	\$361,021			\$361,021
Intergovernmental		\$613,002		613,002
Earnings on Investments	20,220			20,220
Charges for Services	41,146	100		41,246
Sales	5,197	3,448		8,645
Miscellaneous	28,327	25		28,352
Total Cash Receipts	<u>455,911</u>	<u>616,575</u>		<u>1,072,486</u>
Cash Disbursements:				
Current:				
Materials and Supplies	25,045	1,205		26,250
Equipment	33,745			33,745
Contracts - Repair	4,921			4,921
Contracts - Services	213,015			213,015
Advertising and Printing	647	93		740
Travel	6,901			6,901
Utilities	8,936			8,936
Capital Outlay	84,408	639,261		723,669
Other	23,497	19,299		42,796
Total Cash Disbursements	<u>401,115</u>	<u>659,858</u>		<u>1,060,973</u>
Total Receipts Over/(Under) Disbursements	<u>54,796</u>	<u>(43,283)</u>		<u>11,513</u>
Other Financing Receipts/(Disbursements):				
Sale of Fixed Assets	35			35
Advances-In	17,472	8,300		25,772
Advances-Out	(8,300)	(17,472)		(25,772)
Transfers-In		3,000		3,000
Transfers-Out	(3,000)			(3,000)
Other Financing Sources	576			576
Total Other Financing Receipts/(Disbursements)	<u>6,783</u>	<u>(6,172)</u>		<u>611</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	61,579	(49,455)		12,124
Fund Cash Balances, January 1	<u>374,015</u>	<u>84,842</u>	<u>\$627</u>	<u>459,484</u>
Fund Cash Balances, December 31	<u>\$435,594</u>	<u>\$35,387</u>	<u>\$627</u>	<u>\$471,608</u>
Reserves for Encumbrances, December 31	<u>\$46,641</u>	<u>\$7,247</u>	<u>\$0</u>	<u>\$53,888</u>

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

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005**

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 Greene County Park District, Greene County, (the District) as a body corporate and politic. The probate judge of Greene County appoints a three-member Board of Commissioners to govern the 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.

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

B. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes 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. Cash and Investments

As the Ohio Revised Code permits, the Greene County Treasurer holds the District's cash as the District's custodian. The County holds the District's assets in its investment pool, valued at the Treasurer's reported carrying amount.

D. Fund Accounting

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

1. General Fund

The General Fund accounts for 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 (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Funds:

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Ohio to Erie Trail Fund – This fund is used to account for the revenue and expenditures related to the construction, maintenance, and repair of the Ohio to Erie Trails.

T-Connector Fund - This fund is used to account for the revenue and expenditures related to the construction of a composite bridge for bicyclist and pedestrian use located at the Wright Memorial in Fairborn, Ohio.

3. Capital Project Funds

These funds account for receipts restricted for acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The District had the following significant Capital Project Fund:

Indian Mound Park – This fund received a state grant in the prior audit period for designing and landscaping a new entrance to Indian Mound Park.

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 object level of control, and appropriations may not exceed estimated resources. The District 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 District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2006 and 2005 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

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

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2006
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$487,550	\$511,001	\$23,451
Special Revenue	662,996	573,104	(89,892)
Total	<u>\$1,150,546</u>	<u>\$1,084,105</u>	<u>(\$66,441)</u>

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$813,675	\$432,779	\$380,896
Special Revenue	607,026	594,147	12,879
Capital Projects	627	0	627
Total	<u>\$1,421,328</u>	<u>\$1,026,926</u>	<u>\$394,402</u>

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$422,861	\$473,994	\$51,133
Special Revenue	760,187	627,875	(132,312)
Total	<u>\$1,183,048</u>	<u>\$1,101,869</u>	<u>(\$81,179)</u>

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$464,691	\$459,056	\$5,635
Special Revenue	745,826	684,577	61,249
Capital Projects	627	0	627
Total	<u>\$1,211,144</u>	<u>\$1,143,633</u>	<u>\$67,511</u>

3. RISK MANAGEMENT

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

Risk Pool Membership

The District 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. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2006
(Continued)**

3. RISK MANAGEMENT (Continued)

Casualty Coverage

For an occurrence prior to January 1, 2006 PEP retains casualty risks up to \$250,000 per occurrence, including claim adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year. For an occurrence on or subsequent to January 1, 2006, the Pool retains casualty risk up to \$350,000 per occurrence, including loss adjustment expenses. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation, through contracts with PEP.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (for claims prior to January 1, 2006) or \$3,000,000 (for claims on or after January 1, 2006) as noted above.

Property Coverage

Through 2004, PEP retained property risks, including automobile physical damage, up to \$100,000 on any specific loss in any one occurrence. The Travelers Indemnity Company reinsured losses exceeding \$100,000 up to \$500 million per occurrence.

Beginning in 2005, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provide aggregate stop-loss coverage based upon the combined members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2006 was \$1,901,127.

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

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

Financial Position

PEP's financial statements (audited by other accountants) conform to generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2006 and 2005.

Casualty Coverage	2006	2005
Assets	\$30,997,868	\$29,719,675
Liabilities	(15,875,741)	(15,994,168)
Retained earnings	\$15,122,127	\$13,725,507

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2006
(Continued)**

3. RISK MANAGEMENT (Continued)

<u>Property Coverage</u>	<u>2006</u>	<u>2005</u>
Assets	\$5,125,326	\$4,443,332
Liabilities	(863,163)	(1,068,245)
Retained earnings	<u>\$4,262,163</u>	<u>\$3,375,087</u>

At December 31, 2006 and 2005, respectively, casualty coverage liabilities noted above include approximately \$14.4 million and \$14.3 million of estimated incurred claims payable. The Casualty Coverage assets and retained earnings above also include approximately \$14.4 million and \$14.3 million of unpaid claims to be billed to approximately 447 member governments in the future, as of December 31, 2006 and 2005, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The District's share of these unpaid claims collectible in future years is approximately \$25,000. This payable includes the subsequent year's contribution due if the District terminates participation, as described in the last paragraph below.

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>	
2004	\$14,597
2005	\$14,145
2006	\$13,507

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they give written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. 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.

4. CONTINGENT LIABILITIES

Amounts received from grantor agencies 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.

5. BEGINNING BALANCE RESTATEMENT

In January of fiscal year 2006, the Park District received control of a special revenue fund that was previously under the control of the Greene County Commissioners. It was determined by the Greene County Auditor that fund 551 – Student/University Trail Fund, which was set up for the use of park trails, was for Park District use and should therefore be controlled by the Park District. The addition of this fund had the following affect on the beginning special revenue fund balance for fiscal year 2006:

**GREENE COUNTY PARK DISTRICT
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2006
(Continued)**

5. BEGINNING BALANCE RESTATEMENT

Fund Balance at January 1, 2006	\$35,387	
Plus: Fund 551 Fund Balance at January 1, 2006	921	
Restated Fund Balance at January 1, 2006	\$36,308	

Under the accounting basis the Auditor of State prescribes trust funds are classified as permanent (account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the District's programs) or private purpose trust (account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the District's programs). The Sara Lee Arnovitz Trust fund did not meet either of these classifications and was reclassified to the special revenue fund classification. This change had the following affect on the beginning special revenue and expendable trust fund balances for fiscal year 2005:

	Special Revenue	Expendable Trust
Fund Balance at January 1, 2005	\$83,502	\$1,340
Expendable Trust Fund balance January 1, 2005	1,340	(1,340)
Restated Fund Balance at January 1, 2005	\$84,842	\$ 0



Mary Taylor, CPA

Auditor of State

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

Greene County Park District
Greene County
651 Dayton-Xenia Road
Xenia, Ohio 45385

To the Board of Commissioners:

We have audited the financial statements of the Greene County Park District, Greene County, (the District) as of and for the years ended December 31, 2006 and 2005 and have issued our report thereon dated August 29, 2007, wherein we noted the District followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit 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 audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the District's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the District's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

We noted a certain matter that we reported to the District's management in a separate letter dated August 29, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the 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, 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 a certain noncompliance or other matter that we reported to the District's management in a separate letter dated August 29, 2007.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 29, 2007



Mary Taylor, CPA
Auditor of State

GREENE COUNTY PARK DISTRICT

GREENE 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 8, 2007**