



Mary Taylor, CPA
Auditor of State

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY
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Mary Taylor, CPA
Auditor of State

Geauga County Park District
Geauga County
9160 Robinson Rd.
Chardon, Ohio 44024

To the Board:

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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

September 28, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Geauga County Park District
Geauga County
9160 Robinson Rd.
Chardon, Ohio 44024

To the Board:

We have audited the accompanying financial statements of Geauga County Park District, Geauga County, (the District) as of and for the years ended December 31, 2008 and 2007. 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 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 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, 2008 and 2007 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, 2008 and December 31, 2007, 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 Geauga County Park District, as of December 31, 2008 and 2007, 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 September 28, 2009, 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 black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

September 28, 2009

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Property and Other Local Taxes	\$5,872,109	\$0	\$5,872,109
Tangible Personal Property	\$190,174	\$0	\$190,174
Intergovernmental	\$1,430,206	\$116,337	\$1,546,543
Investment Income	\$59,710	\$139,437	\$199,147
Gifts and Donations	52,329	94,042	146,371
Fees	15,829	0	15,829
Sales	29,508	0	29,508
Refunds	2,252	0	2,252
Other Receipts	94,985	515,871	610,856
	<u>7,747,102</u>	<u>865,687</u>	<u>8,612,789</u>
Total Cash Receipts			
Cash Disbursements:			
Current Disbursements:			
Conservation/Recreation:			
Salaries	2,696,744	0	2,696,744
Supplies	207,652	0	207,652
Materials	197,776	0	197,776
Equipment	423,092	0	423,092
Contracts - Repair	15,806	0	15,806
Contracts - Services	896,400	62,983	959,383
Contracts - Projects	0	1,148,813	1,148,813
Land	0	2,450,365	2,450,365
Advertising and Printing	19,166	0	19,166
Travel	13,235	0	13,235
Ohio Public Employees Retirement	383,986	0	383,986
Worker's Compensation	60,169	0	60,169
Hospitalization	374,758	0	374,758
Other	109,993	0	109,993
	<u>5,398,777</u>	<u>3,662,161</u>	<u>9,060,938</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>2,348,325</u>	<u>(2,796,474)</u>	<u>(448,149)</u>
Other Financing Receipts / (Disbursements):			
Transfers-In	0	2,200,000	2,200,000
Transfers-Out	<u>(2,200,000)</u>	<u>0</u>	<u>(2,200,000)</u>
Total Other Financing Receipts / (Disbursements)	<u>(2,200,000)</u>	<u>2,200,000</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements			
	148,325	(596,474)	(448,149)
Fund Cash Balances, January 1, 2008	<u>1,621,286</u>	<u>4,647,903</u>	<u>6,269,189</u>
Fund Cash Balances, December 31, 2008	<u>\$1,769,611</u>	<u>\$4,051,429</u>	<u>\$5,821,040</u>
Reserve for Encumbrances, December 31, 2008	<u>\$108,668</u>	<u>\$68,248</u>	<u>\$176,916</u>

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

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>All Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Property and Other Local Taxes	\$5,889,658	\$0	\$5,889,658
Tangible Personal Property	360,073	0	360,073
Intergovernmental	1,132,823	354,630	1,487,453
Investment Income	104,207	226,455	330,662
Gifts and Donations	27,154	92,633	119,787
Fees	15,691	0	15,691
Sales	25,368	0	25,368
Refunds	14,344	0	14,344
Other Receipts	59,509	251,751	311,260
	<u>7,628,827</u>	<u>925,469</u>	<u>8,554,296</u>
Total Cash Receipts			
Cash Disbursements:			
Current Disbursements:			
Conservation/Recreation:			
Salaries	2,339,532	0	2,339,532
Supplies	176,588	0	176,588
Materials	117,968	0	117,968
Equipment	338,487	0	338,487
Contracts - Repair	43,484	0	43,484
Contracts - Services	695,436	162,437	857,873
Contracts - Projects	0	1,802,931	1,802,931
Land	0	1,654,426	1,654,426
Advertising and Printing	11,322	0	11,322
Travel	10,719	0	10,719
Ohio Public Employees Retirement	325,261	0	325,261
Worker's Compensation	65,306	0	65,306
Hospitalization	421,626	0	421,626
Other	77,790	0	77,790
	<u>4,623,519</u>	<u>3,619,794</u>	<u>8,243,313</u>
Total Cash Disbursements			
Total Receipts Over/(Under) Disbursements	<u>3,005,308</u>	<u>(2,694,325)</u>	<u>310,983</u>
Other Financing Receipts / (Disbursements):			
Transfers-In	0	3,118,915	3,118,915
Transfers-Out	<u>(3,000,000)</u>	<u>0</u>	<u>(3,000,000)</u>
	<u>(3,000,000)</u>	<u>3,118,915</u>	<u>118,915</u>
Total Other Financing Receipts / (Disbursements)			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	5,308	424,590	429,898
Fund Cash Balances, January 1, 2007	<u>1,615,978</u>	<u>4,223,313</u>	<u>5,839,291</u>
Fund Cash Balances, December 31, 2007	<u>\$1,621,286</u>	<u>\$4,647,903</u>	<u>\$6,269,189</u>
Reserve for Encumbrances, December 31	<u>\$37,851</u>	<u>\$54,273</u>	<u>\$92,124</u>

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

**GEAUGA PARK DISTRICT
GEAUGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

	<u>Agency</u>
Non-Operating Cash Receipts:	
Retainage	\$18,543
Total Non-Operating Cash Receipts	<u>18,543</u>
Non-Operating Cash Disbursements:	
Retainage Payout	<u>87,628</u>
Total Non-Operating Cash Disbursements	<u>87,628</u>
Total Non-Operating cash Receipt Over/(Under) Non-Operating Cash Disbursements	(69,085)
Transfer Out	<u>(118,915)</u>
Fund Cash Balances, January 1, 2007	<u>188,000</u>
Fund Cash Balances, December 31, 2007	<u><u>\$0</u></u>

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

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**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

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 Geauga County Park District, Geauga County, (the District) as a body corporate and politic. The probate judge of Geauga 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. 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 District 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. Deposit and Investments

As the Ohio Revised Code permits, the Geauga County Treasurer holds the District's deposits 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 reports all financial resources except those required to be accounted for in another fund.

2. Capital Project Funds

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

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting (Continued)

2. Capital Project Funds (Continued)

Park Board Improvement Fund – This fund was established to acquire, develop and improve park lands and facilities.

3. Agency Fund

This fund accounts for assets (cash) of the Park District required as retainage under the Federal Ohio Department of Transportation Grant agreement for the construction of the Maple Highland Project. Assets are to be distributed from the retainage fund to the Park Board Land Improvement Fund and the general contractors of the improvements under the aforementioned agreement. The retainage due was paid in 2007 and the fund was closed.

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 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 individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2008 and 2007 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.

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

G. 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.

2. Budgetary Activity

Budgetary activity for the years ending 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$9,131,439	\$7,747,102	(\$1,384,337)
Capital Projects	7,305,005	3,065,687	(4,239,318)
Total	\$16,436,444	\$10,812,789	(\$5,623,655)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$8,647,419	\$7,707,445	\$939,974
Capital Projects	7,305,299	3,730,409	3,574,890
Total	\$15,952,718	\$11,437,854	\$4,514,864

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$8,845,113	\$7,628,827	(\$1,216,286)
Capital Projects	7,165,661	4,044,384	(3,121,277)
Total	\$16,010,774	\$11,673,211	(\$4,337,563)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$8,281,749	\$7,661,370	\$620,379
Capital Projects	7,940,573	3,674,067	4,266,506
Total	\$16,222,322	\$11,335,437	\$4,886,885

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

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 District.

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 District.

4. Retirement Systems

The District's 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 2008 and 2007, OPERS members contributed 10% and 9.5%, respectively, of their gross salaries and the District contributed an amount equaling 14% and 13.85%, respectively, of participants' gross salaries. The District has paid all contributions required through December 31, 2008.

5. Risk Management

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

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

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.

Casualty Coverage

PEP retains casualty risks 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.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to an aggregate of \$10,000,000. The District can elect additional coverage, from \$3,000,000 to \$13,000,000, General Reinsurance Corporation.

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. Risk Management (Continued)

Property Coverage

The Travelers Indemnity Company reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. APEEP reinsures members for a specific loss exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate payment. Travelers provides aggregate stop-loss coverage based upon the combined PEP members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000, Travelers will then reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2008 was \$2,976,651.

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 with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2008 and 2007.

	<u>2008</u>	<u>2007</u>
Assets	\$35,769,535	\$37,560,071
Liabilities	<u>(15,310,206)</u>	<u>(17,340,825)</u>
Net Assets	<u>\$20,459,329</u>	<u>\$20,219,246</u>

At December 31, 2008 and 2007, respectively, the liabilities above include approximately \$14.1 million and \$15.9 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$12.9 million and \$15.0 million of unpaid claims to be billed to approximately 445 member governments in the future, as of December 31, 2008, and 443 member governments in 2007, 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 \$79,000. This payable includes the subsequent year's contribution due if the District terminates participation, as described in the last paragraph below.

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.

**GEAUGA COUNTY PARK DISTRICT
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. Risk Management (Continued)

<u>Contributions to PEP</u>	
2006	\$78,535
2007	\$67,614
2008	\$67,939

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide 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 withdrawal.

The District insures against injuries to employees through the Ohio Bureau of Workers' Compensation. Worker's compensation coverage is provided by the State. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The System administers and pays all claims.



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*

Geauga County Park District
Geauga County
9160 Robinson Rd.
Chardon, Ohio 44024

To the District Board of Trustees:

We have audited the financial statements of the Geauga County Park District, Geauga County, (the District) as of and for the years ended December 31, 2008 and December 2007, and have issued our report thereon dated September 28, 2009, 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.

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 intend this report solely for the information and use of the audit committee, management, District Board of Trustees. 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

September 28, 2009



Mary Taylor, CPA
Auditor of State

GEAUGA COUNTY PARK DISTRICT

GEAUGA 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
OCTOBER 13, 2009**