



**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006



Mary Taylor, CPA
Auditor of State

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Crawford Park District
Crawford County
2401 State Route 598
Crestline, Ohio 44827

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities and the major fund of the Crawford Park District, Crawford County, Ohio, (the District), as of and for the years ended December 31, 2007, and December 31, 2006, which collectively comprise the District's basic financial statements of the District's primary government, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

Except as discussed in the following paragraph, 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 opinions.

Financial information of the Friends of the Crawford Park District, Inc. (the Friends), a discretely presented component unit, is disclosed in Note 8. However, accounting principles generally accepted in the United States of America require the financial data for the Friends to be reported in the basic financial statements as a discretely presented component unit of the District. We were not engaged to audit Friend's information presented in Note 8, and accordingly, our opinion does not extend to Note 8.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, because of the omission of the Friend's financial statements, as discussed above, the financial statements referred to above do not present fairly the financial position of the discretely presented component unit for the Crawford Park District, Crawford County, Ohio, as of December 31, 2007 and December 31, 2006, and the changes in its financial position thereof for the years then ended in conformity with the cash accounting basis Note 2 describes.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund, of the Crawford Park District, Crawford County, Ohio, as of December 31, 2007 and December 31, 2006, and the respective changes in financial position and the respective budgetary comparison for the General Fund, for the years then ended in conformity with the cash accounting basis Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2008, 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.

Management's discussion & analysis is not a required part of the basic financial statements but is supplementary information the Government Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.



Mary Taylor, CPA
Auditor of State

March 13, 2008

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
Unaudited**

The discussion and analysis of the Park District's (the District) financial performance provides a review of the District's financial activities for the years ended December 31, 2007 and 2006, within the limitations of the District's cash basis of accounting. The intent of this discussion and analysis is to provide readers with a general explanation of the District's financial performance. Readers should also review the basic financial statements and notes to the basic financial statements to enhance their understanding of the District's financial performance.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the District's cash basis of accounting.

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities and conditions on a cash basis of accounting.

The Statement of Net Assets - Cash Basis and Statement of Activities - Cash Basis provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the District as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The District has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the District's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
Unaudited
(Continued)**

Reporting the District as a Whole

The statement of net assets and the statement of activities reflect how the District did financially during 2007 and 2006, within the limitations of the cash basis of accounting. The Statement of Net Assets - Cash Basis presents the cash balance of the governmental activities of the District at year end. The Statement of Activities - Cash Basis compares disbursements with program receipts for each governmental activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of disbursements with program receipts identifies how each governmental function draws from the District's general receipts.

These statements report the District's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the District's financial health. Over time, increases or decreases in the District's cash position are one indicator of whether the District's financial health is improving or deteriorating. When evaluating the District's financial condition, you should also consider other nonfinancial factors as well such as the reliance on non-local financial resources for operations and the need for continued growth.

The Statement of Net Assets - Cash Basis reports all of the District's activities, which are governmental. Charges for services, contributions and local government revenue finance most of these activities.

Reporting the District's Most Significant Fund

Fund Financial Statements

Fund financial statements provide detailed information about the District's fund.

The District's activities are reported in a governmental fund. The governmental fund financial statements provide a detailed short-term view of the District's governmental operations and the conservation and recreational services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the District's programs. The District's governmental fund is the General Fund.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
Unaudited
(Continued)**

The District as a Whole

Table 1 provides a summary of the District's net assets for 2007 compared to 2006 and 2006 compared to 2005 on a cash basis:

**Table 1
Net Assets - Cash Basis**

	Governmental Activities		
	2007	2006	2005
Assets			
Cash and Cash Equivalents	\$ 8,745	\$8,104	\$8,957
Net Assets			
Unrestricted	8,745	8,104	8,957
Total Net Assets	\$8,745	\$8,104	\$8,957

Total net assets did not change significantly from 2006 to 2007, as there was a slight increase of just 7.9 percent. There was also a minimal decrease in total net assets from 2005 to 2006 by 9.5 percent.

Table 2 reflects the changes in net assets for 2007, 2006, and 2005.

**Table 2
Change in Net Assets**

	Governmental Activities		
	2007	2006	2005
Program Cash Receipts			
Charges for Services	\$15,001	\$9,647	\$11,349
Operating Grants and Contributions	106,487	306,434	191,134
Total Program Cash Receipts	121,488	316,081	202,483
General Receipts			
Interest	717	525	148
Miscellaneous	3,534	6,805	3,219
Total General Receipts	4,251	7,330	3,367
Total Receipts	125,739	323,411	205,850

(continued)

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
Unaudited
(Continued)**

**Table 2
Change in Net Assets (continued)**

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Disbursements			
Conservation and Recreation	125,098	324,264	197,049
Total Disbursements	<u>125,098</u>	<u>324,264</u>	<u>197,049</u>
Change in Net Assets	641	(853)	8,801
Net Assets Beginning of Year	8,104	8,957	156
Net Assets End of Year	<u>\$8,745</u>	<u>\$8,104</u>	<u>\$8,957</u>

Program receipts accounted for approximately 97 percent of the Park District's total receipts in 2007 and 2006. These receipts consist primarily of membership fees, contributions, and state and local operating grants. Charges for Services increased 55 percent from 2006 to 2007 mostly due to the District receiving increased rent income in 2007 for use of various facilities owned by the District. Operating grants and contributions decreased 65 percent from 2006 to 2007 primarily due to the District receiving a few large grants in 2006 from the Ohio Department of Natural Resources, Ohio Department of Transportation and Ohio Public Works Commission. The most significant change from 2005 to 2006 was a 60 percent increase in operating grants and contributions also due to the receipt of large grants in 2006.

Governmental Activities

Table 3 indicates the total cost of services and the net cost of services. The Statement of Activities - Cash Basis reflects the cost of program services and the charges for services and operating grants and contributions offsetting those services. The total cost of services represents expenses related to conservation and recreation activities. The net cost of services identifies the cost of those services supported by membership fees, contributions and local government revenue.

**Table 3
Governmental Activities**

	<u>Total Cost of Services</u>			<u>Net Cost of Services</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Conservation and Recreation	\$125,098	\$324,264	\$197,049	(\$3,610)	(\$8,183)	\$5,434
Total Distribution	<u>\$125,098</u>	<u>\$324,264</u>	<u>\$197,049</u>	<u>(\$3,610)</u>	<u>(\$8,183)</u>	<u>\$5,434</u>

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
Unaudited
(Continued)**

For 2007 and 2006, program receipts, comprised of charges for services and operating grants and contributions, were not sufficient to cover the cost of providing services. The total cost of services decreased by 61 percent from 2006 to 2007. This decrease was largely attributable to the District acquiring land and a parking lot in 2006. The negative net cost of services for 2007 was attributable to an increase in contract service expenses for the year. Some of these expenses related to payment for damages resulting from flooding, tree trimming, land appraisal and surveying. The District is anticipating reimbursement in 2008 from federal funds for expenses incurred as a result of flooding in 2007. Contributing factors to the negative net cost of services for 2006 were attributable to fewer fees and rent income being collected. Repairs and updates were also completed on District property contributing to an increase in expenses for 2006. The total cost of services increased approximately 65 percent from 2005 to 2006 largely due to the resignation of the Director in 2005 and not being replaced until 2006. The positive net cost of services in 2005 is also attributable to the reduction in disbursements as a result of the absence of a Director for part of that year.

The District's Fund

In 2007, the governmental fund had total receipts of \$125,739 and disbursements of \$125,098. The governmental fund had an increase in the cash balance of \$641. In 2006, the governmental fund had total receipts of \$323,411 and disbursements of \$324,264. This resulted in a cash balance decrease of \$853.

General Fund Budgeting Highlights

The District's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund. During 2007 and 2006, the District amended its estimated revenues and appropriations, and the budgetary statement reflects both the original and final appropriated amounts. The District amended estimated revenue in 2007 for unanticipated receipts of donations, rental fees, and interest. The District also amended appropriations in 2007 to allow for a land survey and appraisal, supply purchases and unexpected repairs out of contract services due to flooding. The District amended estimated revenue in 2006 for the receipt of grants from Clean Ohio, Ohio Department of Natural Resources and the Ohio Department of Transportation. In 2006, the District also amended appropriations for acquiring property for the Sears Woods State Nature Preserve.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, and providers with a general overview of the District's finances and to reflect the District's accountability for the money it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Crawford Park District, 2401 St. Rt. 598, Crestline, Ohio 44827.

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**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2007**

	<u>Primary Government Governmental Activity</u>
Assets	
Cash and Cash Equivalents	<u>\$8,745</u>
<i>Total Assets</i>	<u><u>8,745</u></u>
Net Assets	
Unrestricted	<u>8,745</u>
<i>Total Net Assets</i>	<u><u>\$8,745</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCE
GOVERNMENTAL FUND
DECEMBER 31, 2007**

	<u>General</u>
Assets	
Cash and Cash Equivalents	<u><u>\$8,745</u></u>
Fund Balance	
Unreserved:	
Undesignated, Reported in:	
General Fund	<u><u>\$8,745</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGE IN CASH BASIS
FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

	General
Receipts	
Grants	\$3,988
Intergovernmental	87,469
Charges for Services	15,001
Contributions	15,030
Interest	717
Miscellaneous	3,534
	125,739
<i>Total Receipts</i>	125,739
Disbursements	
Current:	
Conservation and Recreation	
Personal Services	92,684
Materials and Supplies	3,229
Contractual Services	23,558
Capital Outlay	479
Other	5,148
	125,098
<i>Total Disbursements</i>	125,098
<i>Net Change in Fund Balance</i>	641
<i>Fund Balance Beginning of Year</i>	8,104
<i>Fund Balance End of Year</i>	\$8,745

See accompanying notes to basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Receipts				
Grants	\$1,372	\$3,454	\$3,988	\$534
Intergovernmental	89,838	89,838	87,469	(2,369)
Charges for Services	11,600	14,740	15,001	261
Contributions	7,200	13,962	15,030	1,068
Interest	150	412	717	305
Miscellaneous	3,600	3,600	3,534	(66)
<i>Total Receipts</i>	<u>113,760</u>	<u>126,006</u>	<u>125,739</u>	<u>(267)</u>
Disbursements				
Current:				
Conservation and Recreation				
Personal Services	93,192	97,593	92,684	4,909
Materials and Supplies	1,900	3,559	3,229	330
Contractual Services	17,089	26,831	23,558	3,273
Capital Outlay	0	479	479	0
Other	2,510	5,648	5,148	500
<i>Total Disbursements</i>	<u>114,691</u>	<u>134,110</u>	<u>125,098</u>	<u>9,012</u>
<i>Net Change in Fund Balance</i>	(931)	(8,104)	641	8,745
<i>Fund Balance Beginning of Year</i>	7,173	7,173	7,173	0
Prior Year Encumbrances Appropriated	<u>931</u>	<u>931</u>	<u>931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,173</u></u>	<u><u>\$0</u></u>	<u><u>\$8,745</u></u>	<u><u>\$8,745</u></u>

See accompanying notes to basic financial statements

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**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2006**

	<u>Primary Government Governmental Activity</u>
Assets	
Cash and Cash Equivalents	<u>\$8,104</u>
<i>Total Assets</i>	<u><u>8,104</u></u>
Net Assets	
Unrestricted	<u>8,104</u>
<i>Total Net Assets</i>	<u><u>\$8,104</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCE
GOVERNMENTAL FUND
DECEMBER 31, 2006**

	<u>General</u>
Assets	
Cash and Cash Equivalents	<u><u>\$8,104</u></u>
Fund Balance	
Reserved:	
Reserved for Encumbrances	\$931
Unreserved:	
Undesignated, Reported in:	
General Fund	<u>7,173</u>
<i>Total Fund Balance</i>	<u><u>\$8,104</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGE IN CASH BASIS
FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006**

	General
Receipts	
Grants	\$217,234
Intergovernmental	87,518
Charges for Services	9,647
Contributions	1,682
Interest	525
Miscellaneous	6,805
<i>Total Receipts</i>	323,411
Disbursements	
Current:	
Conservation and Recreation	
Personal Services	82,286
Materials and Supplies	2,201
Contractual Services	22,218
Capital Outlay	214,488
Other	3,071
<i>Total Disbursements</i>	324,264
<i>Net Change in Fund Balance</i>	(853)
<i>Fund Balance Beginning of Year</i>	8,957
<i>Fund Balance End of Year</i>	\$8,104

See accompanying notes to basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2006**

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Receipts				
Grants	\$3,000	\$217,488	\$217,234	(\$254)
Intergovernmental	89,838	89,838	87,518	(2,320)
Charges for Services	22,703	22,703	9,647	(13,056)
Contributions	0	0	1,682	1,682
Interest	20	20	525	505
Miscellaneous	2,737	2,737	6,805	4,068
<i>Total Receipts</i>	118,298	332,786	323,411	(9,375)
Disbursements				
Current:				
Conservation and Recreation				
Personal Services	98,320	97,835	82,927	14,908
Materials and Supplies	925	2,525	2,201	324
Contractual Services	16,325	23,094	22,508	586
Capital Outlay	1,200	214,488	214,488	0
Other	8,587	3,800	3,071	729
<i>Total Disbursements</i>	125,357	341,742	325,195	16,547
<i>Net Change in Fund Balance</i>	(7,059)	(8,956)	(1,784)	7,172
<i>Fund Balance Beginning of Year</i>	6,898	6,898	6,898	0
Prior Year Encumbrances Appropriated	2,059	2,059	2,059	0
<i>Fund Balance End of Year</i>	\$1,898	\$1	\$7,173	\$7,172

See accompanying notes to basic financial statements

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**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006**

Note 1 - Reporting Entity

The Crawford Park District, Crawford County, Ohio (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is directed by a three-member Board of Commissioners appointed by the probate judge of Crawford County. The District acquires lands for conversion into forest reserves and for the conservation of the 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 same as the Board deems conducive to the general welfare.

The District's management believes these basic financial statements present all activities for which the District is financially accountable, except for omission of the District's component unit as noted below.

The reporting entity is composed of the primary government. Although required by accounting principles generally accepted in the United States of America, the financial statements do not include the District's component unit.

Friends of the Crawford Park District, Inc. - Friends of the Crawford Park District, Inc. (Friends) is a legally separate not-for-profit non-governmental corporation served by a board of trustees being one member from the District Board, the director of the District, and one member from Friends. The Friends provides membership in an organization for those interested in supporting, encouraging and participating in the educational and scientific pursuits of the District and for the raising of financial support for the operational expenses of the District. Based on the Friends' sole purpose of providing assistance to the District, the Friends is considered a component unit of the District. Friends operates on a fiscal year ending March 31. Unaudited financial information of the Friends is presented in Note 8.

Note 2 - Summary of Significant Accounting Policies

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the District's accounting policies.

A. Basis of Presentation

The District's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

A. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The statement of net assets presents the cash balance of the governmental activities of the District at year end. The statement of activities compares disbursements and program receipts for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the District is responsible.

Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program.

Receipts which are not classified as program receipts are presented as general receipts of the District, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

Fund Financial Statements

During the year, the District segregates transactions related to certain District functions or activities in a separate fund in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. The District has only one major fund.

B. Fund Accounting

The District uses a fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District classifies its fund as governmental.

Governmental Fund

The governmental fund finances all governmental functions of the District. The following is the District's governmental fund:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

C. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the District are described in the appropriate section in this note.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

All funds are legally required to be budgeted and appropriated. The major documents prepared are the operating budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the Commissioners of the District may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the fund, program, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Park District. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Commissioners of the District.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners of the District during the year.

E. Cash and Cash Equivalents

The County Treasurer is the custodian for the District's monies. The District's assets are held in Crawford County's cash and investment pool and are valued at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Crawford County Auditor's Office, 112 East Mansfield Street, Bucyrus, Ohio 44820.

F. Inventory and Prepaid Items

The District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

G. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's cash basis of accounting.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

I. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for postretirement health care benefits.

J. Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include activities of economic development. The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available

The government-wide statement of net assets reports no restricted net assets.

K. Fund Balance Reserves

The District reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. At December 31, 2007 there was no reserve for encumbrances. The Statement of Cash Basis Assets and Fund Balance reports \$931 of reserved for encumbrances as of December 31, 2006.

Note 3 - Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statements of Receipts, Disbursements and Change in Fund Balance - Budget and Actual - Budget Basis presented for the general fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is outstanding year end encumbrances are treated as expenditures (budgetary basis) rather than as a reservation of fund balance (cash basis). There were no encumbrances outstanding at December 31, 2007. The encumbrances outstanding at December 31, 2006 (budgetary basis) amounted to \$931.

Note 4 - Risk Management

Property and Liability

During 2006 and 2007, the District contracted with Cincinnati Insurance Company for property, general liability, and physical damage insurance. The primary general liability limit is \$2,000,000.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 5 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The District participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For 2007, members of all three plans were required to contribute 9.5 percent of their annual covered salary to fund pension obligations. The District's contribution rate for pension benefits for 2006 was 9 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

The District's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 was \$6,111, \$5,552, and \$2,431 respectively. 93 percent has been contributed for 2007 and 100 percent has been contributed for 2006 and 2005. Contributions to the member-directed plan by the District and plan members for 2006 and 2007 were not available as a result of that information being combined with Crawford County's plan.

Note 6 - Postemployment Benefits

Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2007 and 2006 employer contribution rates were 13.85 percent and 13.7 percent, respectively, of covered payroll; 5.0 percent was the portion used to fund health care from January 1, 2007, through June 30, 2007, and 6.0 percent was the portion used to fund health care from July 1, 2007, through December 31, 2007; and 4.5 percent was the portion used to fund health care in 2006.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 6 - Postemployment Benefits (Continued)

Ohio Public Employees Retirement System (Continued)

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2006, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase .5 to 5.5 percent annually for the next eight years and 4 percent annually after eight years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 374,979. Actual employer contributions for 2006 which were used to fund postemployment benefits was \$4,025. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2006 (the latest information available), was \$12 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$30.7 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCCP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employers contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

Note 7 - Contingent Liabilities

Amounts grantor agencies pay to the Park District are subject to audit and adjustment by the grantor. Grantors 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.

Note 8 - Friends of the Crawford Park District, Inc. (unaudited)

As indicated in Note 1 to the basic financial statements, the following disclosures are made on behalf of Friends of the Crawford Park District, Inc.:

The financial statements are prepared in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the accounting basis used for income tax purposes, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 8 - Friends of the Crawford Park District, Inc. (unaudited) (Continued)

The Friends' money is held in segregated accounts.

**Statement of Net Assets - Cash Basis
For the Years Ended March 31, 2007 and 2006**

	2007	2006
Assets		
Current Assets:		
Petty Cash	\$31	\$31
Cash in bank - United Bank	10,924	9,316
Cash in bank - Nature Center Building Fund	6,145	8,047
Cash in bank - Dedicated Fund	21,118	15,554
Cash in bank - Endowment Fund	2,639	1,369
Cash in bank - Land Conservation Fund	0	53
Total Current Assets	40,857	34,370
Fixed Assets:		
Nature Center	659,348	659,348
Fixtures and Exhibits	105,436	105,436
Land Improvements	6,058	6,058
Less: Accumulated Depreciation	138,947	110,978
Total Fixed Assets	631,895	659,864
Total Assets	\$672,752	\$694,234
Liabilities and Net Assets		
Long-Term Liabilities		
Notes payable - First Federal Bucyrus	\$26,202	\$52,000
Net Assets	646,550	642,234
Total Liabilities and Net Assets	\$672,752	\$694,234

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 8 - Friends of the Crawford Park District, Inc. (unaudited) (Continued)

**Statement of Revenues, Expenses, and Changes in Net Assets - Cash
For the Years Ended March 31, 2007 and 2006**

	2007	2006
Revenues		
Contributions	\$6,580	\$7,440
Special Events and Activities	3,927	28,184
Interest and Dividends	231	169
Sales	3,779	3,995
Memberships	23,413	13,214
Grants	19,217	20,775
Rent	420	0
Other Income	20,515	50,275
Total Revenues	78,082	124,052
Expenses		
Auto	36	40
Bank service charges	0	203
Chili coney exepense	252	0
Computer supplies	1,811	0
Crawford Park District	3,516	21,664
Depreciation Expense	27,968	27,869
Donations	4,875	10,170
Education and Training	1,200	129
Fundraising Expense	891	1,629
Fuel	206	342
Grant Expenditures	13,806	5,184
Insurance	284	0
Interest Expense	2,810	14,149
Land Acquisition Costs	3,636	500
Living history celebration expense	673	0

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 8 - Friends of the Crawford Park District, Inc. (unaudited) (Continued)

**Statement of Revenues, Expenses, and Changes in Net Assets - Cash
(Continued)**

	2007	2006
Expenses (Continued)		
Lowe-Volk park	682	43
Memberships	661	
Miscellaneous	170	77
Nature Center	1,332	274
Nature Day Camp	284	
Office Supplies	0	180
Pancake breakfast expense	273	0
Postage	1,380	1,509
Professional Fees	0	1,100
Program	212	416
Refreshments	102	142
Repairs and Maintenance	0	219
Sales Expense	3,005	4,251
Subscriptions	0	16
Taxes	427	496
Unger Park improvements	2,570	0
Special events and activities expenses	703	27,835
Total Expenses	73,765	119,872
Excess (Deficiency) Revenues over Expenses	4,317	4,180
Net Assets as of April 1	642,234	638,054
Net Assets as of March 31	\$646,551	\$642,234

Capital Assets - A summary of the Friends' capital assets at March 31, 2007 and 2006, follows:

	2007	2006
Nature Center	\$659,348	\$659,348
Fixtures and Exhibits	105,436	105,436
Land Improvements	6,058	6,058
Total	770,842	770,842
Less Accumulated Depreciation	138,947	110,978
Total Capital Assets, Net	\$631,895	\$659,864

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006
(Continued)**

Note 8 - Friends of the Crawford Park District, Inc. (unaudited) (Continued)

Long-Term Debt - In 2002, a note was issued through First Federal Savings and Loan of Galion, Ohio, in the amount of \$80,000 for the purpose of constructing Lowe-Volk Park Nature Center.

Balance at March 31, 2006	Additions	Reductions	Balance at March 31, 2007
\$52,000	\$0	\$25,798	\$26,202



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*

Crawford Park District
Crawford County
2401 State Route 598
Crestline, Ohio 44827

To the Board of Commissioners:

We have audited the financial statements of the governmental activities and the General fund of the Crawford Park District, Crawford County, Ohio, (the District) as of and for the years ended December 31, 2007, and December 31, 2006, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 13, 2008, which was qualified due to the omission of the Friends of the Crawford County Park District financial statements. 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 opinions 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

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.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
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www.auditor.state.oh.us

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2007-001.

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 the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe the significant deficiency described above as finding number 2007-001 is also a material weakness.

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*.

The District's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the District's response and, accordingly, we express no opinion on it.

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



Mary Taylor, CPA
Auditor of State

March 13, 2008

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006**

Finding Number	2007-001
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**Significant Deficiency / Material Weakness
Reporting Entity**

The Governmental Accounting Standards Board (GASB) establishes standards of accounting and financial reporting for state and local governmental entities. Standards set by GASB guide the preparation of external financial reports for those entities.

GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, establish standards for defining and reporting on the financial reporting entity. As defined by these statements, the financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The Friends of the Crawford County Park District (the Friends) is a legally separate not-for-profit organization. The Friends was organized to assist the District with educational and other special projects and capital improvements. Despite the Friends being an entity legally separate from the District, the Friends is a component unit of the District for financial reporting purposes since the nature and significance of the Friends' relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Accordingly, The Friends' financial statements should be included on the District's annual financial statements. As a result, it is necessary for the Friends to provide annual audited financial statements to the District for inclusion in the District's financial statements.

Currently, the Friends does not have an annual audit performed and unaudited financial information of the Friends is included in the notes to the financial statements of the District. Reporting unaudited component unit financial information in the District's annual financial statements resulted in a modified audit opinion on the District's financial statements and, as a result, may affect the evaluation of the District by external users of the financial statements.

We recommend the District take the appropriate measures to ensure the financial statements of its component unit are audited annually. The District should also ensure that such audited statements are obtained timely so that the District is able to comply with the annual financial reporting deadline established by Ohio Rev. Code Section 117.38.

Officials' Response

The Crawford Park District will take measures to reduce the percentages of materiality that exist between the financial activity of the Friends of the Crawford Park District and the Crawford Park District. Immediate actions that we will seek from the Trustees of the Friends of the Crawford Park District and from the Commissioners of the Crawford Park District include:

1. The ownership transfer of the Lowe-Volk Park Nature Center from the Friends of the Crawford Park District to the Crawford Park District.
2. The investigation of options to remove the Friends of the Crawford Park District's Endowment Investments from the books.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006
(Continued)**

Finding Number	2007-001 (Continued)
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Significant Deficiency / Material Weakness (Continued)
Reporting Entity

Officials' Response (Continued)

Longer term studies/actions that will be made to determine ways to further reduce materiality may include but are not limited to:

1. What future grant proposals can be initiated by the Crawford Park District instead of the Friends of the Crawford Park District?
2. What Friends membership and other donations can be made directly to the Crawford Park District?
3. What Friends of the Crawford Park District fund raising events can be assumed by the Crawford Park District in an attempt to reduce gross revenues and related expenses presently reflected on the Friends of the Crawford Park District books?



Mary Taylor, CPA
Auditor of State

CRAWFORD PARK DISTRICT

CRAWFORD 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
AUGUST 28, 2008**