



**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008



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, 2009, and December 31, 2008, 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, 2009 and December 31, 2008, 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, 2009 and December 31, 2008, 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 October 18, 2010, 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.

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

October 18, 2010

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
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, 2009 and 2008, 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.

Reporting the District as a Whole

The statement of net assets and the statement of activities reflect how the District did financially during 2009 and 2008, 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.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
UNAUDITED**

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.

The District as a Whole

Table 1 provides a summary of the District's net assets for 2009 compared to 2008 and 2008 compared to 2007 on a cash basis:

**Table 1
Net Assets - Cash Basis**

	Governmental Activities		
	2009	2008	2007
Assets			
Cash and Cash Equivalents	\$91,094	\$65,704	\$8,745
Net Assets			
Unrestricted	91,094	65,704	8,745
Total Net Assets	\$91,094	\$65,704	\$8,745

Net assets increased by nearly 39 percent from 2008 to 2009. This increase can be attributed to additional contributions received by the District in 2009 and a decrease in total disbursements by approximately 10 percent in 2009. Net assets increased significantly from 2007 to 2008. This was largely due to the District receiving increased contributions from an individual's estate in 2008.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
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Table 2 reflects the changes in net assets for 2009, 2008, and 2007.

**Table 2
Change in Net Assets**

	Governmental Activities		
	2009	2008	2007
Program Cash Receipts			
Charges for Services	\$17,304	\$14,436	\$15,001
Operating Grants and Contributions	162,951	211,014	106,487
Total Program Cash Receipts	<u>180,255</u>	<u>225,450</u>	<u>121,488</u>
General Receipts			
Interest	282	318	717
Miscellaneous	5,249	8,644	3,534
Total General Receipts	<u>5,531</u>	<u>8,962</u>	<u>4,251</u>
Total Receipts	185,786	234,412	125,739
Disbursements			
Conservation and Recreation	160,396	177,453	125,098
Total Disbursements	<u>160,396</u>	<u>177,453</u>	<u>125,098</u>
Change in Net Assets	25,390	56,959	641
Net Assets Beginning of Year	<u>65,704</u>	<u>8,745</u>	<u>8,104</u>
Net Assets End of Year	<u>\$91,094</u>	<u>\$65,704</u>	<u>\$8,745</u>

Program receipts accounted for approximately 97 percent of the Park District's total receipts in 2009 and 96 percent in 2008. These receipts consist primarily of membership fees, contributions, and state and local operating grants. A 20 percent increase was realized in charges for services from 2008 to 2009 from increased enrollment in the Summer Nature Camp programs and an increase in rental income for renting a meeting room. Operating grants and contributions decreased by approximately 23 percent from 2008 to 2009. This was largely due to a significant contribution received by the District in 2008. The decrease in disbursements from 2008 to 2009 is attributable to the paving of parking lots in 2008. The increase in disbursements from 2007 to 2008 is also attributable to the paving of parking lots in 2008.

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.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
UNAUDITED**

**Table 3
Governmental Activities**

	Total Cost of Services			Net Cost of Services		
	2009	2008	2007	2009	2008	2007
Conservation and Recreation	<u>\$160,396</u>	<u>\$177,453</u>	<u>\$125,098</u>	<u>\$19,859</u>	<u>\$47,997</u>	<u>(\$3,610)</u>
Total Distribution	<u>\$160,396</u>	<u>\$177,453</u>	<u>\$125,098</u>	<u>\$19,859</u>	<u>\$47,997</u>	<u>(\$3,610)</u>

For 2009 and 2008, program receipts, comprised of charges for services and operating grants and contributions, were sufficient to cover the cost of providing services. The total cost of services decreased by nearly 11 percent from 2008 to 2009. This decrease was mostly attributable to disbursements made for contractual services for the paving of parking lots in 2008. The positive net cost of services in 2008 and 2009 demonstrates that the program receipts received could support District operations for those years. This was largely a result of increased contributions received in 2009 and 2008. 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 received reimbursement in 2008 from federal funds for expenses incurred as a result of flooding in 2007.

The District's Fund

In 2009, the governmental fund had total receipts of \$185,786 and disbursements of \$160,396. The governmental fund had an increase in the cash balance of \$25,390. In 2008, the governmental fund had total receipts of \$234,412 and disbursements of \$177,453. This resulted in a cash balance increase of \$56,959.

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 2009 and 2008, 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 2009 and 2008 for unanticipated grant receipts. The District also amended appropriations in 2009 to allow for disbursements for a summer internship as a result of the grant provided by the Bucyrus Area Community Foundation and additional materials and supplies for Park District programs. Appropriations were amended for contractual services to allow for the sealing of parking lots. In 2008, the District amended appropriations for the paving of parking lots and increased heating costs.

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.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2009**

	<u>Primary Government Governmental Activity</u>
Assets	
Cash and Cash Equivalents	<u>\$91,094</u>
<i>Total Assets</i>	<u><u>91,094</u></u>
Net Assets	
Unrestricted	<u>91,094</u>
<i>Total Net Assets</i>	<u><u>\$91,094</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Program Receipts		Net Disbursements and Changes in Net Assets
Cash Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activity
Governmental Activity			
Conservation and Recreation	<u>\$160,396</u>	<u>\$17,304</u>	<u>\$162,951</u>
			<u>\$19,859</u>
	General Receipts		
			Interest 282
			Miscellaneous 5,249
			<i>Total General Receipts</i> 5,531
			Change in Net Assets 25,390
			<i>Net Assets Beginning of Year</i> 65,704
			<i>Net Assets End of Year</i> \$91,094

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, 2009**

	<u>General</u>
Assets	
Cash and Cash Equivalents	<u><u>\$91,094</u></u>
Fund Balance	
Reserved:	
Reserved for Encumbrances	\$1,764
Unreserved:	
Undesignated, Reported in:	
General Fund	<u>89,330</u>
<i>Total Fund Balance</i>	<u><u>\$91,094</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, 2009**

	<u>General</u>
Receipts	
Grants	\$27,724
Intergovernmental	73,581
Charges for Services	17,304
Contributions	61,646
Interest	282
Miscellaneous	<u>5,249</u>
<i>Total Receipts</i>	<u>185,786</u>
Disbursements	
Current:	
Conservation and Recreation	
Personal Services	108,390
Materials and Supplies	5,025
Contractual Services	40,929
Capital Outlay	146
Other	<u>5,906</u>
<i>Total Disbursements</i>	<u>160,396</u>
<i>Net Change in Fund Balance</i>	25,390
<i>Fund Balance Beginning of Year</i>	<u>65,704</u>
<i>Fund Balance End of Year</i>	<u><u>\$91,094</u></u>

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, 2009**

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Receipts				
Grants	\$1,246	\$23,175	\$27,724	\$4,549
Intergovernmental	86,640	86,640	73,581	(13,059)
Charges for Services	14,640	14,640	17,304	2,664
Contributions	37,245	37,245	61,646	24,401
Interest	500	500	282	(218)
Miscellaneous	4,813	4,813	5,249	436
<i>Total Receipts</i>	<u>145,084</u>	<u>167,013</u>	<u>185,786</u>	<u>18,773</u>
Disbursements				
Current:				
Conservation and Recreation				
Personal Services	112,046	116,771	109,092	7,679
Materials and Supplies	3,050	6,750	5,025	1,725
Contractual Services	25,850	48,879	41,991	6,888
Capital Outlay	0	500	146	354
Other	4,958	7,818	5,906	1,912
<i>Total Disbursements</i>	<u>145,904</u>	<u>180,718</u>	<u>162,160</u>	<u>18,558</u>
<i>Net Change in Fund Balance</i>	(820)	(13,705)	23,626	37,331
<i>Fund Balance Beginning of Year</i>	64,884	64,884	64,884	0
Prior Year Encumbrances Appropriated	<u>820</u>	<u>820</u>	<u>820</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,884</u></u>	<u><u>\$51,999</u></u>	<u><u>\$89,330</u></u>	<u><u>\$37,331</u></u>

See accompanying notes to basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
DECEMBER 31, 2008**

	<u>Primary Government Governmental Activity</u>
Assets	
Cash and Cash Equivalents	<u>\$65,704</u>
<i>Total Assets</i>	<u>65,704</u>
Net Assets	
Unrestricted	<u>65,704</u>
<i>Total Net Assets</i>	<u>\$65,704</u>

See accompanying notes to the basic financial statements

CRAWFORD PARK DISTRICT
CRAWFORD COUNTY

STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Program Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
	<u>Cash Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Governmental Activity</u>
Governmental Activity				
Conservation and Recreation	<u>\$177,453</u>	<u>\$14,436</u>	<u>\$211,014</u>	<u>\$47,997</u>
		General Receipts		
		Interest		318
		Miscellaneous		8,644
				<u>8,962</u>
		<i>Total General Receipts</i>		8,962
		Change in Net Assets		56,959
		<i>Net Assets Beginning of Year</i>		<u>8,745</u>
		<i>Net Assets End of Year</i>		<u><u>\$65,704</u></u>

See accompanying notes to the basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**STATEMENT OF ASSETS AND FUND BALANCE - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2008**

	<u>General</u>
Assets	
Cash and Cash Equivalents	<u><u>\$65,704</u></u>
Fund Balance	
Reserved:	
Reserved for Encumbrances	\$820
Unreserved:	
Undesignated, Reported in:	
General Fund	<u>64,884</u>
<i>Total Fund Balance</i>	<u><u>\$65,704</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 FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General	Other Governmental Fund	Total Governmental Funds
Receipts			
Grants	\$35,755	\$3,615	\$39,370
Intergovernmental	86,097	0	86,097
Charges for Services	14,436	0	14,436
Contributions	85,547	0	85,547
Interest	318	0	318
Miscellaneous	8,644	0	8,644
<i>Total Receipts</i>	<u>230,797</u>	<u>3,615</u>	<u>234,412</u>
Disbursements			
Current:			
Conservation and Recreation			
Personal Services	103,737	122	103,859
Materials and Supplies	3,422	0	3,422
Contractual Services	28,520	3,332	31,852
Capital Outlay	33,806	70	33,876
Other	4,353	91	4,444
<i>Total Disbursements</i>	<u>173,838</u>	<u>3,615</u>	<u>177,453</u>
<i>Net Change in Fund Balance</i>	56,959	0	56,959
<i>Fund Balance Beginning of Year</i>	<u>8,745</u>	<u>0</u>	<u>8,745</u>
<i>Fund Balance End of Year</i>	<u><u>\$65,704</u></u>	<u><u>\$0</u></u>	<u><u>\$65,704</u></u>

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, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Receipts				
Grants	\$1,246	\$35,052	\$35,755	\$703
Intergovernmental	88,620	88,620	86,097	(2,523)
Charges for Services	15,800	15,800	14,436	(1,364)
Contributions	26,800	26,800	85,547	58,747
Interest	500	500	318	(182)
Miscellaneous	3,930	3,930	8,644	4,714
<i>Total Receipts</i>	<u>136,896</u>	<u>170,702</u>	<u>230,797</u>	<u>60,095</u>
Disbursements				
Current:				
Conservation and Recreation				
Personal Services	107,591	105,709	103,737	1,972
Materials and Supplies	3,400	3,552	3,422	130
Contractual Services	21,345	30,857	29,340	1,517
Capital Outlay	0	33,806	33,806	0
Other	4,560	5,523	4,353	1,170
<i>Total Disbursements</i>	<u>136,896</u>	<u>179,447</u>	<u>174,658</u>	<u>4,789</u>
<i>Net Change in Fund Balance</i>	0	(8,745)	56,139	64,884
<i>Fund Balance Beginning of Year</i>	<u>8,745</u>	<u>8,745</u>	<u>8,745</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,745</u></u>	<u><u>\$0</u></u>	<u><u>\$64,884</u></u>	<u><u>\$64,884</u></u>

See accompanying notes to basic financial statements

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

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, 2009 AND 2008
(Continued)**

Note 2 - Summary of Significant Accounting Policies (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.

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.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

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.

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.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(Continued)**

Note 2 - Summary of Significant Accounting Policies (Continued)

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, 2009 \$1,764 was reserved for encumbrances. The Statement of Cash Basis Assets and Fund Balance reports \$820 of reserved for encumbrances as of December 31, 2008.

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). The encumbrances outstanding at December 31, 2009 (budgetary basis) amounted to \$1,764. The encumbrances outstanding at December 31, 2008 (budgetary basis) amounted to \$820.

Note 4 - Risk Management

Property and Liability

During 2008 and 2009, the District contracted with Cincinnati Insurance Company for property, general liability, and physical damage insurance. The primary general liability limit is \$2,000,000.

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.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(Continued)**

Note 5 - Defined Benefit Pension Plans (Continued)

Ohio Public Employees Retirement System (Continued)

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 2009, members of all three plans were required to contribute 10 percent of their annual covered salary to fund pension obligations. The District's contribution rate for pension benefits for 2009 was 14 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, 2009, 2008, and 2007 was \$6,949, \$5,669, and \$6,111, respectively. 92 percent has been contributed for 2009 and 100 percent has been contributed for 2008 and 2007. Contributions to the member-directed plan by the District and plan members for 2008 and 2009 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 2009 and 2008 employer contribution rates were 8.125 percent and 7 percent, respectively, of covered payroll; 7 percent was the portion used to fund health care from January 1, 2009, through March 31, 2009, and 5.50 percent was the portion used to fund health care from April 1, 2009, through December 31, 2009; and 7 percent was the portion used to fund health care in 2008.

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, 2008, include a rate of return on investments of 6.5 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 3 percent annually for the next six years and 4 percent annually after six 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.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(Continued)**

Note 6 - Postemployment Benefits (Continued)

Ohio Public Employees Retirement System (Continued)

The number of active contributing participants in the traditional and combined plans was 357,584. Actual employer contributions for 2009 which were used to fund postemployment benefits were \$5,025. 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, 2008 (the latest information available), was \$10.7 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.6 billion and \$18.9 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 on January 1 of each year from 2006 to 2008. These rate increases 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.

The Friends' money is held in segregated accounts.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(Continued)**

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

**Statement of Net Assets - Cash Basis
For the Years Ended March 31, 2009 and 2008**

	2009	2008
Assets		
Current Assets:		
Petty Cash	\$37	\$31
Cash in bank - Dedicated Fund	11,233	16,008
Cash in bank - United Bank	10,525	7,542
Cash in bank - Rhodebeck Endowment	0	194,073
Investments - Raymond James	172,983	0
Allowance for Market Value	(79,650)	(26,830)
Total Current Assets	115,128	190,824
Fixed Assets:		
Nature Center	0	659,348
Fixtures and Exhibits	105,436	105,436
Land Improvements	6,058	6,058
Less: Accumulated Depreciation	79,650	166,862
Total Fixed Assets	34,772	603,981
Total Assets	\$149,900	\$794,805
 Liabilities and Net Assets		
Long-Term Liabilities		
Notes payable - First Federal Bucyrus	\$0	\$11,083
Net Assets	149,900	783,722
Total Liabilities and Net Assets	\$149,900	\$794,805

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(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, 2009 and 2008**

	2009	2008
Revenues		
Contributions	\$60,605	\$190,546
Special Events and Activities	7,583	10,248
Interest and Dividends	3,210	1,280
Sales	3,906	4,639
Memberships	13,040	14,183
Grants	0	16,304
Rent	242	340
Capital Gain Income	497	8,615
Realized Gains/Losses	(6,714)	0
Unrealized Gains/Losses	(54,085)	(26,830)
Other Income	(177)	4,378
Total Revenues	28,107	223,702
Expenses		
Auto	24	167
Bank service charges	38	50
Computer supplies	926	1,416
Crawford Park District	2,135	2,142
Depreciation Expense	19,418	27,915
Donations	26,450	10,443
Education and Training	60	138
Fuel	420	283

(Continued)

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(Continued)**

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

**Statement of Revenues, Expenses, and Changes in Net Assets – Cash
(continued)**

	<u>2009</u>	<u>2008</u>
Expenses (Continued)		
Garden Tour	95	0
Grant allocation - Park District	549,790	0
Grant Expenditures	47,631	22,101
Internships	0	1,388
Interest Expense	938	882
Memberships	335	481
Memorial Expense	570	0
Miscellaneous	1,209	1,886
Office Supplies	9	169
Postage	1,918	1,559
Program	1,314	1,440
Refreshments	237	159
River Cleanup Expense	651	0
Sales Expense	2,616	3,051
Subscriptions	11	0
Taxes	464	510
Special events and activities expenses	4,674	10,351
Total Expenses	661,933	86,531
Excess (Deficiency) Revenues over Expenses	(633,826)	137,171
Net Assets as of April 1	783,726	646,551
Net Assets as of March 31	\$149,900	\$783,722

Capital Assets - A summary of the Friends' capital assets at March 31, 2009 and 2008 follows:

	<u>2009</u>	<u>2008</u>
Nature Center	\$0	\$659,348
Fixtures and Exhibits	105,436	105,436
Land Improvements	6,058	6,058
Total	111,494	770,842
Less Accumulated Depreciation	76,722	166,862
Total Capital Assets, Net	\$34,772	\$603,981

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008
(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, 2007	Additions	Reductions	Balance at March 31, 2009
\$26,202	\$0	\$26,202	\$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*

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, 2009, and December 31, 2008, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 18, 2010, 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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-01 described in the accompanying schedule of findings to be a material weakness.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

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.

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

October 18, 2010

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

Finding Number	2009-001
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**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 discuss with the Trustees of the Friends of the Crawford Park District the material weakness finding and review options for either reducing materiality or having the financial statements of the Friends audited.

**CRAWFORD PARK DISTRICT
CRAWFORD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Reporting Entity	No	Finding is being repeated in current audit schedule of findings as finding 2009-001.



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
NOVEMBER 18, 2010**