



**LICKING PARK DISTRICT  
LICKING COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005**



**Mary Taylor, CPA**  
Auditor of State



LICKING PARK DISTRICT  
LICKING COUNTY

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# Mary Taylor, CPA

Auditor of State

Licking Park District  
Licking County  
4309 Lancaster Road  
P.O. Box 590  
Granville, Ohio 43023

To the Board of Commissioners:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your District to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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

**Mary Taylor, CPA**  
Auditor of State

August 10, 2007

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Licking Park District  
Licking County  
4309 Lancaster Road  
P.O. Box 590  
Granville, Ohio 43023

To the Board of Commissioners:

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Revisions to GAAP would require the District to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2006 and 2005. While the District does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Districts to reformat their statements. The District has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances and reserves for encumbrances of the Licking Park District, Licking County, Ohio, as of December 31, 2006 and 2005, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The District has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2007, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Mary Taylor, CPA**  
Auditor of State

August 10, 2007



**LICKING PARK DISTRICT  
LICKING COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES  
FOR THE YEARS ENDED DECEMBER 31, 2006 AND 2005**

	<u>2006</u>	<u>2005</u>
<b>Cash Receipts:</b>		
Intergovernmental	\$ 470,000	\$ 504,984
Gifts and Donations	1,790	10,078
Programs and Fees	39,274	38,640
Sales	500	746
Other Receipts	3,574	2,603
	<u>515,138</u>	<u>557,051</u>
<b>Total Cash Receipts</b>	<u>515,138</u>	<u>557,051</u>
<b>Cash Disbursements:</b>		
Current:		
Salaries and Benefits	290,439	321,955
Supplies	19,295	19,649
Equipment	9,164	13,792
Contracts - Repair	4,761	5,916
Contracts - Services	115,365	68,851
Rentals	-	2,667
Advertising and Printing	7,940	5,331
Public Employees Retirement	26,039	30,803
Workers' Compensation	4,892	3,604
Capital Outlay	3,050	6,109
Debt:		
Payment of Principal	16,751	15,844
Payment of Interest	5,189	6,098
Other	23,739	17,290
	<u>526,624</u>	<u>517,909</u>
<b>Total Cash Disbursements</b>	<u>526,624</u>	<u>517,909</u>
Total Receipts Over/(Under) Disbursements	(11,486)	39,142
Cash Balance, January 1	<u>125,096</u>	<u>85,954</u>
<b>Cash Balance, December 31</b>	<u><b>113,610</b></u>	<u><b>125,096</b></u>
Reserves for Encumbrances, December 31	<u>\$ 27,530</u>	<u>\$ 24,493</u>

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

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**LICKING PARK DISTRICT  
LICKING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Licking Park District, Licking County, Ohio (the District) as a body corporate and politic. The probate judge of Licking County appoints a three-member Board of Commissioners to govern the District. The Commissioners are authorized to acquire, develop, protect, maintain, and improve park lands and facilities. The Commissioners may convert acquired land into forest reserves. The Commissioners are also responsible for activities related to conserving natural resources, including streams, lakes, submerged lands, and swamp lands. The Board may also create parks, parkways, and other reservations and may afforest, develop, improve and protect and promote the use of these assets conducive to the general welfare.

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

**B. Accounting Basis**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Cash and Investments**

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

**D. Fund Accounting**

The District maintains one operating fund.

**General Fund**

The General Fund accounts for all financial resources of the District.

**E. Budgetary Process**

The Ohio Revised Code requires each fund be budgeted annually.

**LICKING PARK DISTRICT  
LICKING COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2006 and 2005 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

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

**G. Accumulated Leave**

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

**2. BUDGETARY ACTIVITY**

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

2006 Budgeted vs. Actual Receipts			
Type	Budgeted Receipts	Actual Receipts	Variance
General	\$579,861	\$515,138	(\$64,723)

**LICKING PARK DISTRICT  
LICKING COUNTY**

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

**2. BUDGETARY ACTIVITY (Continued)**

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$604,354	\$554,154	\$50,200

2005 Budgeted vs. Actual Receipts			
Type	Budgeted Receipts	Actual Receipts	Variance
General	\$564,650	\$557,051	(\$7,599)

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$561,149	\$542,402	\$18,747

**3. DEBT**

Debt outstanding at December 31, 2006:

	Principal	Interest Rate
Acquisition Revenue Bonds	\$61,204	6.00%
Tractor Lease	11,703	4.75%
Total	\$72,907	

The District issued revenue bonds on February 23, 2000 in the amount of \$130,000 at 6.00% for a term of ten years to pay part of the cost of acquiring real estate. Interest and principal payments are due annually to the General Fund of Licking County.

On September 22, 2004, the District entered into an equipment lease for a tractor and loader.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Acquisition Revenue Bonds	Tractor Lease
2007	\$17,663	\$4,277
2008	17,663	4,277
2009	17,663	4,277
2010	17,663	0
Total	\$70,652	\$12,831

**LICKING PARK DISTRICT  
LICKING COUNTY**

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

**4. RETIREMENT SYSTEM**

The District's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes retirement benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS members contributed 9 percent and 8.5 percent of their gross salaries, respectively. The District contributed an amount equal to 13.70 percent and 13.55 percent of participants' gross salaries, respectively. The District has paid all contributions required through December 31, 2006.

**5. RISK MANAGEMENT**

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

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

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

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

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

Property Coverage

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

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

**LICKING PARK DISTRICT  
LICKING COUNTY**

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

**5. RISK MANAGEMENT (Continued)**

losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2006 was \$1,901,127.

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

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

Financial Position

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

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

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

At December 31, 2006 and 2005, respectively, casualty coverage liabilities noted above include approximately \$14.4 million and \$14.3 million of estimated incurred claims payable. The Casualty Coverage assets and retained earnings above also include approximately \$14.4 million and \$14.3 million of unpaid claims to be billed to approximately 447 member governments in the future, as of December 31, 2006 and 2005, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The District's share of these unpaid claims collectible in future years is approximately \$27,642. This payable includes the subsequent year's contribution due if the District terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

LICKING PARK DISTRICT  
LICKING COUNTY

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

5. RISK MANAGEMENT (Continued)

<u>Contributions to PEP</u>	
2004	\$ 13,730
2005	\$13,707
2006	\$13,821

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they give written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.





# 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*

Licking Park District  
Licking County  
4309 Lancaster Road  
P.O. Box 590  
Granville, Ohio 43023

To the Board of Commissioners:

We have audited the financial statements of the Licking Park District, Licking County, Ohio, (the District) as of and for the years ended December 31, 2006 and December 31, 2005, and have issued our report thereon dated August 10, 2007, wherein we noted the District followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### **Internal Control over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the District's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the District's internal control over financial reporting.

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 certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

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.

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2006-001 through 2006-004.

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, of the significant deficiencies described above, we believe finding number 2006-001 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*.

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



**Mary Taylor, CPA**  
Auditor of State

August 10, 2007

**LICKING PARK DISTRICT  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2006-001**

**Financial Statement Presentation – Significant Deficiency/Material Weakness**

A monitoring system should be in place to prevent or detect material misstatements for the accurate presentation of the District's financial statements.

The Secretary/Director did not always accurately post receipts and disbursements to the District's accounting system. The following posting errors were noted:

- Intergovernmental Receipts were posted as Other Income (\$470,000).
- Program Fee Receipts were posted as Other Income (\$4,654).
- Principal and Interest payments were posted as Other Expenditures (\$4,277).
- Principal payments were posted as Interest payments (\$1,370).

Not posting receipts and disbursements accurately to the ledgers resulted in the financial statements requiring audit reclassification entries, as well as inaccurate accounting records making it difficult for the Board of Commissioners to effectively manage and budget for the District's activities.

We recommend the District's Secretary/Director take steps to ensure the accurate posting of all transactions to the ledgers. By exercising accuracy in recording financial activity, the District can reduce posting errors and increase the reliability of financial data throughout the year.

The District's financial statements have been adjusted to accurately reflect the proper receipt and disbursement line item classifications.

**FINDING NUMBER 2006-002**

**Reconciliations – Significant Deficiency**

Accurate, detailed monthly reconciliations should be performed for reliable financial information.

Monthly internal control spreadsheets maintained by the District did not always agree to totals in the fiscal agent's (Licking County Auditor) reports and discrepancies were not always investigated and/or resolved.

Not performing accurate reconciliations on a monthly basis could result in errors accumulating and the financial reports the Board of Commissioners use to make financial decisions be less reliable.

**LICKING PARK DISTRICT  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2006-002 (Continued)**

**Reconciliations – Significant Deficiency (Continued)**

A formal reconciliation between the District's monthly financial reports and the County's monthly financial reports should be performed by the District. Balances that do not reconcile should be investigated and resolutions to the differences documented. Reconciliations should then be reviewed and signed by the Director/Secretary signifying completion and accuracy of the reconciliation.

**FINDING NUMBER 2006-003**

**Program Accountability – Significant Deficiency**

Records of attendance and ticket accountability should be maintained by the District to ensure accountability over entrance to programs operated by the District, such as outdoor plays, haunted park, etc.

The District does not maintain attendance or ticket accountability records for fee-based events that are sponsored by the District that could result in errors and irregularities occurring and not being detected by management in a timely manner.

Preparing attendance and ticket accountability reports would aid in ensuring that all fees are accounted for.

To improve accountability and completeness over the District's program fees receipting process, the District should establish procedures encompassing the following:

- The District should issue tickets to patrons of events or develop a system to aid in ensuring completeness of collections.
- The tickets being distributed to patrons should be accounted for at each gate and a Sales Summary sheet be completed. The District representative at the event should sign the Ticket Sales Summary as evidence of their review and approval of the amounts included in the report.
- The reports should be reconciled to daily deposits.

**LICKING PARK DISTRICT  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2006-004**

**Monitoring Operations – Significant Deficiency**

Monitoring of detailed financial information on a timely basis relates to sound internal accounting controls.

The Board of Park Commissioners currently monitors and approves District expenditures based solely on the monthly reports which reflect only expenditure line item totals, rather than a report which would reflect detail such as vendor and amount. Also, the Board does not approve pay rates for employees in the Board minutes.

Active monitoring of the District's expenditure transactions by the Board is especially important due to a lack of segregation of duties within the accounting department. Lack of monitoring by the Board could result in an increased risk of error or irregularities that may not be detected in a timely manner.

The Board should approve a list of monthly bills paid to compensate for the lack of segregation of duties. Review of both payroll and non-payroll expenditures by the Board will help reduce the risk of errors or irregularities. In addition, the Board should review and approve pay rates and salary increases in the minutes, or at a minimum, approve a salary schedule to assist in determination of salaries by the Director/Secretary.

We did not receive a response from Officials to the findings reported above.





**Mary Taylor, CPA**  
Auditor of State

**LICKING PARK DISTRICT**

**LICKING 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 13, 2007**