



Dave Yost • Auditor of State





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Preble County Park District  
Preble County  
c/o Probate Court  
101 East Main Street  
Eaton, Ohio 45320

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Preble County Park District, Preble County, (the District) for the years ended December 31, 2015 and 2014.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2015 and 2014.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

## Current Year Observations

1. 26.C.F.R. Section 1.6041-1 requires governments to report on Form 1099, "salaries, wages, commissions, fees, and other forms of compensation for services rendered aggregating \$600 or more." The District did not prepare a Form 1099-MISC for one contractor whose compensation exceeded the \$600 threshold for maintenance totaling \$1,903 in 2014 and \$1,889 in 2015. The District should review all disbursements at year end and determine if they paid any independent contractors more than \$600 and prepare Form 1099-MISCs as applicable.

A handwritten signature in cursive script that reads "Dave Yost".

**Dave Yost**  
Auditor of State

July 22, 2016

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**PREBLE COUNTY PARK DISTRICT**

**PREBLE 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 4, 2016**