



**Auditor of State  
Betty Montgomery**



**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Noble County Agricultural Society  
Noble County  
42440 Rich Valley Drive  
Caldwell, Ohio 43724

To the Board of Directors:

We have audited the accompanying financial statements of the Noble County Agricultural Society, Noble County, Ohio (the Society), as of and for the years ended November 30, 2003 and 2002. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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 that our audit provides a reasonable basis for our opinion.

The Society did not provide supporting documentation for a significant number of disbursements to allow us to determine the occurrence, allocation, and rights and obligations of disbursements during the audit period, nor were we able to satisfy ourselves as to those disbursements by other auditing procedures.

As discussed in Note 1, the Society prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except that we express no opinion on the 2003 and 2002 disbursements as discussed in the third paragraph, the financial statements referred to above present fairly, in all material respects, the fund cash balance of the Noble County Agricultural Society, Noble County, Ohio, as of November 30, 2003 and 2002, and its cash receipts for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2005, on our consideration of the Society's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

This report is intended solely for the information and use of management, the Board of Directors and other officials authorized to receive this report under Section 117.26, Ohio Revised Code, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 25, 2005

**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN CASH BALANCE  
FOR THE YEAR ENDED NOVEMBER 30, 2003**

	<b>2003</b>
<b>Operating Receipts:</b>	
Admissions	\$74,063
Privilege Fees	15,389
Rentals	33,653
Sustaining and Entry Fees	45,782
Other Operating Receipts	1,523
Total Operating Receipts	170,410
<b>Operating Disbursements:</b>	
Wages and Benefits	10,550
Utilities	13,301
Professional Services	49,661
Equipment and Grounds Maintenance	11,886
Race Purse	59,291
Senior Fair	5,858
Junior Fair	13,436
Contests	6,557
Supplies	11,652
Administrative	1,497
Capital Outlay	693
Other Operating Disbursements	20,426
Total Operating Disbursements	204,808
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(34,398)
<b>Non-Operating Receipts (Disbursements):</b>	
State Support	36,982
County Support	2,800
Donations/Contributions	8,973
Investment Income	540
Debt Service	(14,960)
Net Non-Operating Receipts (Disbursements)	34,335
Excess (Deficiency) of Receipts Over/(Under) Disbursements	(63)
Cash Balance, Beginning of Year	14,920
<b>Cash Balance, End of Year</b>	<b>\$14,857</b>

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

**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN CASH BALANCE  
FOR THE YEAR ENDED NOVEMBER 30, 2002**

	<b>2002</b>
<b>Operating Receipts:</b>	
Admissions	\$102,221
Privilege Fees	15,286
Rentals	27,497
Sustaining and Entry Fees	35,154
Other Operating Receipts	3,523
 Total Operating Receipts	 183,681
<b>Operating Disbursements:</b>	
Wages and Benefits	9,669
Utilities	15,579
Professional Services	55,010
Equipment and Grounds Maintenance	18,332
Race Purse	60,963
Senior Fair	4,093
Junior Fair	13,505
Contests	11,819
Supplies	8,999
Administrative	3,585
Capital Outlay	5,111
Other Operating Disbursements	37,493
 Total Operating Disbursements	 244,158
Excess (Deficiency) of Operating Receipts Over/(Under) Operating Disbursements	(60,477)
<b>Non-Operating Receipts (Disbursements):</b>	
State Support	38,627
County Support	2,800
Donations/Contributions	19,137
Investment Income	1,128
Debt Service	(14,960)
 Net Non-Operating Receipts (Disbursements)	 46,732
Excess (Deficiency) of Receipts Ove/(Under) Disbursements	(13,745)
Cash Balance, Beginning of Year	28,665
<b>Cash Balance, End of Year</b>	<b>\$14,920</b>

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



**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2003 AND 2002**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Noble County Agricultural Society, Noble County (the Society), 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 Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1952 to direct the operation of an annual agricultural fair. The Society sponsors the week-long Noble County Fair during August. During the fair, harness races are held. Noble County is not financially accountable for the Society. The responsibility for management of the affairs of the Society is vested in the Board of Directors. The Board is made up of fifteen directors serving staggered three-year terms, elected from the membership of the Society. Members of the Society must be residents of Noble County and pay an annual membership fee to the Society.

**Reporting Entity**

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, harness racing during fair week. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events. The reporting entity does not include any other activities or entities of Noble County, Ohio.

The financial activity of the Junior Fair Board and the Junior Livestock Sale Committee is summarized in Note 7 and Note 8, respectively.

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Investments are included in cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts.

**D. Property, Plant and Equipment**

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

**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2003 AND 2002  
(Continued)**

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

**E. Income Tax Status**

The Society is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Society has also been classified as an entity that is not a private foundation within the meaning of Section 509 (a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(v1). Management is not aware of any actions or events that would jeopardize the Society's tax status.

**F. Race Purse**

The Harness Program stake races are conducted during the Noble County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

*Sustaining and Entry Fees*

Horse owners and US Trotting Association pay fees to the Society to qualify horses for entry into stake races. These payments must be made before a horse can participate in a stake race. These fees are reflected on the accompanying financial statement as Sustaining and Entry Fees.

*Ohio Fairs Fund*

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to help supplement race purse. See Note 3 for additional information.

**G. Parimutuel Wagering**

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the "handle"), less commission, is paid to bettors in accordance with the payoffs, as determined by the parimutuel wagering system. The Society contracts with a totalizer service to collect bets and provide the parimutuel wagering system.

Parimutuel wagering commission (commission) is the Society's share of total parimutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected in the accompanying financial statement as Parimutuel Wagering Commission. See Note 3 for additional information.

**2. CASH**

The carrying amount of cash at November 30, 2003 and 2002 follows:

	<u>2003</u>	<u>2002</u>
Demand deposits	\$9,727	\$9,867
Certificates of deposit	5,130	5,053
Total deposits	<u>\$14,857</u>	<u>\$14,920</u>

**Deposits:** The bank balance was covered by Federal Deposit Insurance Corporation (FDIC).

**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2003 AND 2002  
(Continued)**

**3. HORSE RACING**

*State Support Portion of Purse*

Ohio Fairs Fund money received to supplement purse for the years ended November 30, 2003 and 2002 was \$24,384 and \$25,488, respectively, and is included within State Support on the accompanying financial statement.

*Parimutuel Wagering*

The Society conducted pari-mutuel wagering during the 2003 and 2002 Noble County Fairs, however, the Society's commission from these activities was insignificant.

**4. DEBT**

Debt outstanding at November 30, 2003 was as follows:

	Principal	Interest Rate
Notes Payable - McDonald House	\$35,401	7.50%
Notes Payable - Shaffer Hall	84,307	6.125%
Total	\$119,708	

The Shaffer Hall Note is due to Caldwell Savings and Loan. The note was entered into on February 1, 1994 and matures February 1, 2014. Proceeds of the note were used to purchase a property adjacent to the fairgrounds and the property is pledged as collateral.

The McDonald House Note is due to Farmers and Merchants Bank. The note was entered into on October 27, 1999 and matures October 26, 2019. Proceeds of the note were used for the construction of a new fair office, Shaffer Hall. The building is pledged as collateral:

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

Year ending November 30:	Shaffer Hall	McDonald House	Total
2004	\$11,084	\$3,864	\$14,948
2005	11,084	3,864	14,948
2006	11,084	3,864	14,948
2007 - 2011	55,422	19,320	74,742
2012 - 2016	24,938	19,320	44,258
2017 - 2019		11,592	11,592
Total	\$113,612	\$61,824	\$175,436

**5. RETIREMENT SYSTEM**

All employees contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. For 2003 and 2002, employees contributed 6.2% of their gross salaries. The Society contributed an amount equal to 6.2% of participant's gross salaries through November 30, 2003.

**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2003 AND 2002  
(Continued)**

**6. RISK MANAGEMENT**

The Noble County Commissioners provide general insurance coverage for all the buildings on the Noble County Fairgrounds pursuant to Ohio Revised Code § 1711. 24. General liability and vehicle coverage is provided by United States Liability Insurance Company with limits of \$1,000,000 each claim and \$1,000,000 aggregate. This policy includes crime coverage for employee dishonesty with limits of liability of \$1,000,000.

**7. JUNIOR FAIR BOARD**

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Noble County Fair. The Society disbursed \$13,436 for 2003 and \$13,505 for 2002 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. The Society was reimbursed \$500 each year for both 2003 and 2002 by Noble County for its support of Junior Club work. All Junior Fair Board activity is accounted for in a separate account by the Junior Fair Board. The accompanying financial statement does not include the activities of the Junior Fair Board. The Junior Fair Board's financial activity for the year ended November 30, 2003 and 2002 follows:

	<b>2003</b>	<b>2002</b>
Beginning Cash Balance	\$ 1,864	\$ 1,884
Receipts	12,018	8,678
Disbursements	10,956	8,698
Ending Cash Balance	\$ 2,926	\$ 1,864

**8. JUNIOR LIVESTOCK SALE COMMITTEE**

The Junior Livestock Committee is a separate committee charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Noble County's auction. Monies to cover the cost of the auction are generated through a 3% commission per head and are retained by the Junior Livestock Committee. The accompanying financial statement does not include the activities of the Junior Livestock Committee. The Junior Livestock Committee's financial activity for the year ended November 30, 2003 and 2002 follows:

	<b>2003</b>	<b>2002</b>
Beginning Cash Balance	\$ 5,520	\$6,166
Receipts	6,623	8,340
Disbursements	5,858	8,986
Ending Cash Balance	\$ 6,285	\$5,520



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Noble County Agricultural Society  
Noble County  
42440 Rich Valley Drive  
Caldwell, Ohio 43724

To the Board of Directors:

We have audited the accompanying financial statements of the Noble County Agricultural Society, Noble County, Ohio (the Society), as of and for the years ended November 30, 2003 and 2002, and have issued our report thereon dated February 25, 2005, wherein we expressed no opinion on the 2003 and 2002 disbursements due to the Society not providing supporting documentation. Except for the Society not providing source documentation for a significant number of disbursements, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Society's internal control over financial reporting in order to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Society's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as items 2003-001 through 2003-002.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe finding 2003-001 to be a material weakness. In a separate letter to the Society's management dated February 16, 2005, we reported other matters involving internal control over financial reporting.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Society'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 have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We intend this report solely for the information and use of management and the Board of Directors. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

February 25, 2005

**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2003 AND 2002**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2003-001**

**Material Weakness – Vouchered Disbursements**

In order to function properly, an entity needs to have an effective filing and records retention system to provide employees with the information necessary to complete their required work. For the disbursement cycle, management should maintain a voucher package which should include a purchase order, which would authorize the expenditure of money, and an invoice, which would document the disbursement is for a valid obligation and document that the disbursement is recorded at the proper amount to the appropriate accounting period.

During our review of the Noble County Agricultural Society's disbursements, we noted the following conditions:

- 1) For 12% of transactions tested in 2003 and 11% of the transactions tested in 2002, voucher packages were not presented for audit.
- 2) Supporting documentation did not exist for all expenditures. Specifically, for fair related prize winners, such as those for the Demolition Derby, Animal Shows, and Floral Hall, no documentation, such as a roster which listed the names or places of the winners, was presented for audit, nor was there any documentation provided to support the amount of the prize given.
- 3) For 30% of transactions tested in 2003 and 10% of transactions tested in 2002, invoices were not presented for audit as part of the voucher package or provided separately.
- 4) During 2003 in the amount of \$272.97 and in the amount of \$398.84 in 2002, expenditures were made at the Food Center Emporium for various food items, however, there was no documentation on the invoice as to why these food purchases were made, such as for a meeting or resale.
- 5) Various reimbursements to members of the Board of Directors and employees were noted that were not supported by a detailed listing on the invoice, if one was presented. For example, two invoices, a reimbursement for meals was paid to Secretary, Jodi Parrish Polen, for \$157.70 from Damon's Downtown Columbus and \$161.00 from Max & Erma's Crowne Plaza, were paid without any detailed documentation to support the reimbursement. The only evidence presented was a credit card total. In another instance, a \$3,627.57 reimbursement was paid to Gladys Saling for a afghan, with the only support provided was a copy of her Discover credit card invoice minus the detailed transaction listing.
- 6) The Agricultural Society paid sales taxes on several items, such as extermination services, computer software purchases, and plumbing services.
- 7) We noted 37 voided checks in 2003 and 36 voided checks in 2002 that were not presented for audit.
- 8) We noted in 2003 nine checks totaling \$10,700 and in 2002 five checks totaling \$7,500 written to "cash". Some of these checks were for change for various fair events. There appeared to long periods in between taking the cash out of the bank and repaying it to the bank in some instances. The payback period ranged from two days to fifteen days.
- 9) We noted two instances in which the cash journal and the cancelled check were not in agreement as to the vendor's name. In 2003, we noted a check written to "Farmers Merchant Bank" in the amount of \$10,000, however, in the cash journal the payee was 3D Entertainment. In 2002, the cash journal indicated a check written to Kelly Miller Circus in the amount of \$2,574.80, however, the cancelled check showed it was written to "Farmers Merchant Bank" and the check contained no endorsement.

**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2003 AND 2002  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2003-001 (Continued)**

**Material Weakness – Vouchered Disbursements (Continued)**

These conditions weaken the internal control system over disbursements. Due to the many discrepancies and documents not provided to support disbursements, we were unable to assess the occurrence, allocation and rights/obligations assertions for all expenditures.

We recommend the following:

- 1) Voucher packages should be prepared for all non-payroll type expenditures.
- 2) In no instance should a voucher be paid without a valid invoice to support the disbursement.
- 3) In instances where no invoice can be reasonably expected, such as winners of fair contests or demolition derby, the judges' final score sheets or a listing of winners that was published in the local paper should be attached to support checks written for prizes.
- 4) For expenditures where the purpose is not clear, such as food expenditures, it should be noted on the invoice the reason for the food purchase whether for resale or a meeting.
- 5) As indicated in Auditor of State Audit Bulletin 2003-005, purchases of alcohol are considered arbitrary and incorrect, and are not considered to be a proper public purpose in any circumstances. Therefore, no alcohol related purchases or reimbursement for alcohol should be made by the Agricultural Society when public money is involved.
- 6) For all reimbursements made to employees or Board of Director members, a detailed billing of items purchased should be provided. Auditor of State Audit Bulletin 2003-005 also requires that expenditures of public funds for coffee, meals, refreshments, or other amenities have prior authorization by the appropriate legislative authority. This includes receipts made for travel reimbursement. The Agricultural Society should adopt a formal policy governing travel reimbursement established by the Board of Directors that outlines, at a minimum, the type of travel authorized; guidelines for allowable and unallowable expenses; limitations on the amount of reimbursement; types of supporting documentation required for reimbursement requests; reporting; monitoring of use by appropriate levels of management; and any other guidelines deemed appropriate. The Treasurer should review invoices for sales tax charges and deduct amounts if they appear on invoices.
- 7) Voided checks should be maintained on file with the Treasurer and the check should be altered to not allow its use.

**FINDING NUMBER 2003-002**

**Reportable Condition – Ticket Accountability**

The Noble County Agricultural Society sells Season and Membership tickets on a yearly basis that serve as week long passes to the Noble County Fair. These tickets are pre-numbered, two-part tickets and are issued in sets of twenty-five. The tickets are sold by volunteers before the opening of the fair, who write the names and addresses of the ticket buyer on one part of the ticket, which is kept for the Agricultural Society's records.



**NOBLE COUNTY AGRICULTURAL SOCIETY  
NOBLE COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2003 AND 2002  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2003-002 (Continued)**

**Reportable Condition – Ticket Accountability (Continued)**

Our review of Season and Membership ticket sales revealed the following weaknesses:

- 1) Not all Season and Membership tickets could be accounted for. In some instances, batches of twenty-five tickets were completely missing, and in other instances, the batches were not a complete set of twenty-five.
- 2) No documentation was maintained as to which volunteer tickets were issued to, how many tickets batches each volunteer had, or how many ticket batches were returned unsold.
- 3) No reconciliation was performed between the number of tickets sold and the amount of revenue brought in.

These conditions weaken the internal control system and the completeness of ticket sales. These conditions could also result in tickets being used for entrance to the fair without being purchased, money from purchased ticket not being turned in to the Agricultural Society, and errors or irregularities occurring and remaining undetected.

We recommend that all batches of Season and Membership tickets be accounted for using a log, which states the person the tickets were issued to, the date issued, the date returned, and the amount of money collected. Returned ticket books should be scanned to ensure all ticket numbers are present, and the money collected should be reconciled with the number of tickets sold. All tickets should be accounted for before the opening of the fair. Any tickets given away for promotional purposes should be thoroughly documented.





**Auditor of State  
Betty Montgomery**

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**NOBLE COUNTY AGRICULTURAL SOCIETY**

**NOBLE 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  
MAY 5, 2005**