

***FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO***

AUDIT REPORT

FOR THE YEARS ENDED NOVEMBER 30, 2007 AND 2006

Charles E. Harris and Associates, Inc.
Certified Public Accountants and Government Consultants



Mary Taylor, CPA

Auditor of State

Board of Directors
Franklin County Agricultural Society
P. O. Box 6
Hilliard, Ohio 43026

We have reviewed the *Report of Independent Accountants* of the Franklin County Agricultural Society, Franklin County, prepared by Charles E. Harris & Associates, Inc., for the audit period December 1, 2005 through November 30, 2007. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Accountants* on your financial statements. While the Auditor of State does not legally require your government 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Accountants* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Franklin County Agricultural Society is responsible for compliance with these laws and regulations.

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

Mary Taylor, CPA
Auditor of State

August 6, 2008

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FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
Audit Report
For the Years Ended November 30, 2007 and 2006

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Rockefeller Building
614 West Superior Avenue #1242
Cleveland, OH 44113-1306
Office Phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT OF INDEPENDENT ACCOUNTANTS

Franklin County Agricultural Society
Franklin County
P. O. Box 6
Hilliard, Ohio 43026

To the Board of Directors:

We have audited the accompanying financial statements of the Franklin County Agricultural Society, Franklin County (the Society), as of and for the years ended November 30, 2007 and 2006. 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.

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 that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Society 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 Society to reformat its financial statement presentation and make other changes effective for the years ended November 30, 2007 and 2006. While the Society does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Society has elected not to reformat its statements. Since the Society does not use GAAP to measure financial statement amounts, 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.

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 November 30, 2007 and 2006, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2007 and 2006, 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 combined fund cash balances of the Society, as of November 30, 2007 and 2006, and its cash receipts and disbursements and changes in fund cash balances for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Society to include Management's Discussion and Analysis for the years ended November 30, 2007 and 2006. The Society 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 June 20, 2008, 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 and other matters. While we do not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal controls 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.

Charles E. Harris & Associates, Inc.

June 20, 2008

**FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
For the Year Ended November 30, 2007**

	2007
Operating Receipts:	
Admissions	\$ 330,615
Privilege Fees	63,024
Rentals	140,138
Sustaining and Entry Fees	39,521
Parimutuel Wagering Commission	1,310
Other Operating Receipts	28,135
Total Operating Receipts	602,743
Operating Disbursements:	
Wages and Benefits	133,247
Utilities	51,792
Professional Services	186,188
Equipment and Grounds Maintenance	138,827
Race Purse	63,841
Senior Fare	11,492
Junior Fare	23,517
Other Operating Disbursements	68,972
Total Operating Disbursements	677,876
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(75,133)
Non-Operating Receipts (Disbursements):	
State Support	29,044
County Support	3,300
Donations/Contributions	35,609
Sale of Assets	476,038
Interest	2,588
Capital Outlay	(155,263)
Debt Service	(22,578)
Net Non-Operating Receipts (Disbursements)	368,738
Excess (Deficiency) of Receipts Over (Under) Disbursements	293,605
Cash Balance December 1, 2006	6,270
Cash Balance November 30, 2007	\$ 299,875

See accompanying Notes to the Financial Statements.

**FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
For the Year Ended November 30, 2006**

	<u>2006</u>
Operating Receipts:	
Admissions	\$ 232,447
Privilege Fees	66,057
Rentals	157,401
Sustaining and Entry Fees	38,265
Parimutuel Wagering Commission	1,408
Other Operating Receipts	<u>25,079</u>
Total Operating Receipts	520,657
Operating Disbursements:	
Wages and Benefits	114,564
Utilities	53,468
Professional Services	152,844
Equipment and Grounds Maintenance	139,325
Race Purse	61,779
Senior Fare	19,570
Junior Fare	17,535
Other Operating Disbursements	<u>39,879</u>
Total Operating Disbursements	<u>598,964</u>
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(78,307)
Non-Operating Receipts (Disbursements):	
State Support	29,155
County Support	3,300
Donations/Contributions	23,218
Sale of Assets	25,000
Capital Outlay	(7,216)
Debt Service	<u>(8,580)</u>
Net Non-Operating Receipts (Disbursements)	<u>64,877</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	(13,430)
Cash Balance December 1, 2005	<u>19,700</u>
Cash Balance November 30, 2006	<u>\$ 6,270</u>

See accompanying Notes to the Financial Statements.

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended November 30, 2007 and 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Franklin County Agricultural Society, Franklin County, Ohio, (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 to direct the operation of an annual agricultural fair. The Society sponsors the week-long Franklin County Fair during July. During the fair, harness races are held. Franklin 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). The Board is made up of 21 directors serving staggered three-year terms, elected from the membership of the Society. Members of the Society must be residents of Franklin 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 and harness racing during fair week. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events including animal shows. The reporting entity does not include any other activities or entities of Franklin County, Ohio.

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

The Society maintains interest bearing checking and savings accounts.

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended November 30, 2007 and 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

Stake races are conducted during the Franklin 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 purses to winning horses.

Sustaining and Entry Fees

Horse owners and the U.S. 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.

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. Pari-mutuel Wagering

A pari-mutual wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses at 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 pari-mutuel wagering system.

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended November 30, 2007 and 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Society contracts with a totalizer service to collect bets and provide the pari-mutuel wagering system.

Pari-mutuel wagering commission (commission) is the Society's share of total pari-mutuel 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 statements as Pari-mutuel Wagering Commission. See Note 3 for additional information.

2. CASH

The carrying amount of cash and investments at November 30, 2007 and November 30, 2006 are as follows:

	<u>2007</u>	<u>2006</u>
Demand Deposits	<u>\$ 299,875</u>	<u>\$ 6,270</u>

Deposits: Deposits are either (1) insured by the Federal Deposit Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Society, or (3) collateralized by the financial institution's public entity deposit pool.

3. HORSE RACING

State Support Portion of Purse

Ohio Fairs Fund money received to supplement the race purse for the years ended November 30, 2007 and 2006 was \$17,696 and \$21,704, respectively. These amounts are included within State Support on the accompanying financial statements.

Pari-mutuel Wagering

The Society does not record the total Amount Bet or the Payoff to Bettors in the accompanying financial statements, rather, it records the pari-mutuel wagering commission and taxes which include the Society's share after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services. State taxes are also paid from Pari-mutuel wagering commissions and the amount remaining is the Society's net portion.

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended November 30, 2007 and 2006

3. HORSE RACING (Continued)

Pari-mutuel Wagering

	2007	2006
Total Amount Bet (Handle)	\$ 27,853	\$ 18,843
Less:		
Payoff to Bettors	(19,269)	(12,846)
Parimutuel Wagering Commission	(6,477)	(3,959)
State Tax	(797)	(630)
Society Portion	\$ 1,310	\$ 1,408

4. DEBT

The Society maintains a \$30,000 line of credit with a local credit union which bears interest at 9.90%. The line had a zero balance as of November 30, 2007. Business assets were used as collateral for the line of credit.

5. SOCIAL SECURITY

All employees contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. For 2007 and 2006, employees contributed 7.65% of their gross salaries. The Society contributed an amount equal to 7.65% of participant's gross salaries through November 30, 2007.

6. RISK MANAGEMENT

The Franklin County Commissioners provide general insurance coverage for all the buildings on the Franklin County Fairgrounds pursuant to Ohio Revised Code § 1711. 24.

Risk Pool Membership

The Society belongs to the Public Entities Pool of Ohio ("PEP"), a risk sharing pool available to Ohio local governments. PEP provides property and casualty insurance for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP.

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended November 30, 2007 and 2006

6. RISK MANAGEMENT (Continued)

PEP pays judgments, settlements and other expenses resulting from covered claims that exceed members' deductibles.

Casualty Coverage

PEP retains casualty risks up to \$250,000 per occurrence, including loss 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 aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$12,000,000, from General Reinsurance Corporation.

If losses exhaust PEP's retained earnings, APEEP covers PEP losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

On January 1, 2005, APEEP began administering a risk-sharing property program. Under the new program, St. Paul Travelers will reinsure specific losses in excess of \$250,000 up to \$600,000,000 per occurrence. APEEP will reinsure members for specific losses in excess of \$100,000 up to \$250,000 per occurrence, subject to annual aggregate loss payment. St. Paul Travelers provides aggregate stop-loss coverage based upon the combined Members' Total Insurable Value (TIV). If the stop-loss is reached by payment of losses between \$100,000 and \$250,000, St. Paul Travelers will then reinsure specific losses in excess of \$100,000 up to their \$600,000,000 per occurrence limit.

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.

Financial Position

PEP's financial statements (audited by other accountants) conform to generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31 (latest information available).

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

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
Notes to the Financial Statements
For the Years Ended November 30, 2007 and 2006

6. RISK MANAGEMENT (Continued)

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

Workers' compensation benefits are provided through the State Bureau of Worker's Compensation. The premium is calculated based upon accident history and administrative costs.

There has been no significant reduction in insurance coverage from the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three calendar years.

7. LEASE/PURCHASE AGREEMENT

The Society entered into a lease/purchase agreement with the Franklin County Commissioners in 1986 for the land and facilities upon which the Franklin County Fair is held. The agreement extends to October 2, 2009 unless earlier terminated or extended. Annual payments are \$50,000. The outstanding annual rental balance to the term of the agreement is \$299,469, which consists of the remaining annual installments and, by mutual consent of the lessor and lessee, deferred annual installments of \$150,000.

8. CONTINGENT LIABILITES/SUBSEQUENT EVENTS

Management believes there are no pending claims or lawsuits.

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland, OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Franklin County Agricultural Society
Franklin County
P. O. Box 6
Hilliard, Ohio 43026

To the Board of Directors:

We have audited the financial statements of the Franklin County Agricultural Society, Franklin County, Ohio (the Society), as of and for the years ended November 30, 2007 and 2006, and have issued our report thereon dated June 20, 2008, wherein we noted the Society followed accounting practices the Auditor of State prescribes 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Controls Over Financial Reporting

In planning and performing our audit, we considered the Society's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Society'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 to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of 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 Society'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 a misstatement of the Society's financial statements that is more than inconsequential will not be prevented or detected by the Society's internal control. We consider the deficiency described in the accompanying schedule of findings as item 2007-FCAS-01 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Society's internal control.

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 considered to be material weaknesses. However, we believe the significant deficiency described above to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Society's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, 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 or other matters that are required to be reported under *Government Auditing Standards*.

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

We noted other matters that we have reported to management of the Society in a separate letter dated June 20, 2008.

This report is intended solely for the information and use of management and the Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris and Associates, Inc.

June 20, 2008

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY, OHIO
SCHEDULE OF FINDINGS
November 30, 2007 and 2006

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding 2007-FCAS-01: Material Weakness

An Agricultural Society is not required to follow the budgetary statutes within ORC Chapter 5705. However, the Uniform Agricultural Society Accounting System User Manual states:

- Each agricultural society shall prepare an annual budget of its revenues and expenses. The budget shall cover the period December 1st through November 30th.
- The budget shall be considered and approved by the Board of Directors prior to the first day of the ensuing fiscal year. The budget shall be prepared at the level of the accounts from the chart of accounts, which are used by the society.
- Budgeted revenues and expenses should be distributed to the month they are likely to be received and expended. The distributed monthly budget should be integrated into the society's accounting system.
- Actual revenues and expenses shall be compared to budgeted amounts each month, and reported to and reviewed by the Board of Directors. The Board of Directors shall determine the reasons why actual expenses exceed or are less than budgeted expenditures by making inquiries to fair management about the reasons.

The budget is not legally binding unless the Board adopts a resolution making the budget legally binding. If no such resolution is adopted, the failure to monitor budgeted revenues and expenses is an internal control weakness, but not a noncompliance violation.

For the years ending November 30 2007 and 2006, the Society did not prepare, at the proper level of accounts, a budget. Therefore, the Board or Directors could not approve or monitor the budget to ensure actual revenues and expenditures are appropriate and any significant variances are investigated and explained by the Society's management.

We recommend the Society establish a budget. The budget should cover the period of December 1st through November 30th, the Society's fiscal year. The budget should also be approved by the Board of Directors prior to the 1st day of the fiscal year. The budget shall be prepared at the level of accounts used by the Society and compared, on a monthly basis, to actual revenues and expenditures. Any significant variances in budget versus actual amounts need to be explained by the Society management to the Board of Directors.

Management agrees and is considering implementing a budget in the 08/09 fiscal year.

FRANKLIN COUNTY AGRICULTURAL SOCIETY
FRANKLIN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2007 AND 2006

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid:
2005-001	Material Weakness-Budget not prepared	No	Not Corrected, repeated as Item 2007-FCAS-01
2005-002	OAC 117-records not properly maintained	Yes	



Mary Taylor, CPA
Auditor of State

AGRICULTURAL SOCIETY

FRANKLIN 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 19, 2008**