



Mary Taylor, CPA  
Auditor of State



**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

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# Mary Taylor, CPA Auditor of State

Agricultural Society  
Washington County  
922 Front Street  
Marietta, Ohio 45750

To the Board of Directors:

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 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. 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

November 18, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Agricultural Society  
Washington County  
922 Front Street  
Marietta, Ohio 45750

To the Board of Directors:

We have audited the accompanying financial statement of the Agricultural Society, Washington County, Ohio (the Society), as of and for the years ended November 30, 2008 and 2007. This financial statement is the responsibility of the Society's management. Our responsibility is to express an opinion on this financial statement based on our audit.

Except as described in paragraph six, 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 Society has prepared the financial statement 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 statement of the variances between these regulatory accounting practices and GAAP, we presume they are material.

GAAP require presenting entity-wide statements. While the Society does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statement does not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require agricultural societies to reformat their statements. The Society 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 third following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statement referred to above for the years ended November 30, 2008 and 2007 does 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, 2008 and 2007, or its changes in financial position for the year then ended.

The Society did not provide adequate supporting documentation for the admission receipts to allow us to determine the completeness of these receipts in 2008 and 2007, nor were we able to satisfy ourselves as to the completeness of those receipts by other auditing procedures. These admission receipts represent 42 percent and 43 percent of receipts for the years ended November 30, 2008 and November 30, 2007, respectively.

Also, in our opinion, except for such adjustments, if any, that would have been necessary had sufficient competent evidential matter been available to assure completeness of the recorded admissions for the years ended November 30, 2008 and 2007, the financial statement referred to above presents fairly, in all material respects, the cash balance of the Agricultural Society, Washington County, Ohio, as of November 30, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 statement.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2009, 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 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

November 18, 2009



**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN CASH BALANCE  
FOR THE YEARS ENDED NOVEMBER 30, 2008 and 2007**

	<u>2008</u>	<u>2007</u>
<b>Operating Receipts:</b>		
Admissions	\$ 187,400	\$ 212,703
Privilege Fees	15,066	21,409
Rentals	83,014	91,506
Sustaining and Entry Fees	18,165	20,065
Sales	36,199	40,221
Parimutuel Wagering Commission	529	345
Other Operating Receipts	<u>32,340</u>	<u>26,166</u>
 Total Operating Receipts	 <u>372,713</u>	 <u>412,415</u>
<b>Operating Disbursements:</b>		
Wages and Benefits	17,140	18,056
Utilities	39,269	38,732
Professional Services	93,653	82,181
Equipment and Grounds Maintenance	74,110	66,511
Race Purse	41,169	47,400
Senior Fair	32,322	51,775
Junior Fair	19,195	24,302
Other Operating Disbursements	<u>73,792</u>	<u>86,355</u>
 Total Operating Disbursements	 <u>390,650</u>	 <u>415,312</u>
 Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	 <u>(17,937)</u>	 <u>(2,897)</u>
<b>Non-Operating Receipts (Disbursements):</b>		
State Support	26,148	38,108
County Support	8,300	8,300
Donations/Contributions	33,820	34,248
Debt Service	<u>(84,531)</u>	<u>(75,860)</u>
 Net Non-Operating Receipts (Disbursements)	 <u>(16,263)</u>	 <u>4,796</u>
 Excess (Deficiency) of Receipts Over (Under) Disbursements	 (34,200)	 1,899
 Cash Balance, Beginning of Year (Restated - See Note 2)	 <u>41,107</u>	 <u>39,208</u>
 <b>Cash Balance, End of Year</b>	 <b><u><u>\$ 6,907</u></u></b>	 <b><u><u>\$ 41,107</u></u></b>

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

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**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2008 AND 2007**

**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 Agricultural Society, Washington County (the Society), as a body corporate and politic. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1846 to direct the operation of an annual agricultural fair. The Society sponsors the four day Washington County Fair during over Labor Day weekend. During the fair, harness races are held. Washington County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of twenty one directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Washington 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 other community events and fundraisers. The reporting entity does not include any other activities or entities of Washington County, Ohio.

Note 7 summarizes the Junior Livestock Sale Committee's financial activity.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

**B. Accounting Basis**

This financial statement follows the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Society recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

This statement includes adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Property, Plant, and Equipment**

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not include these items as assets.

**D. Income Tax Status**

The Society is a not-for-profit organization, exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Society is not a private foundation within the meaning of Section 509(a). Contributions to the Society are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Society's tax status.

**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2008 AND 2007  
(Continued)**

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

**E. Race Purse**

Harness stake races are held during the Washington 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 The Southern Valley Colt Circuit pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statement report these fees as Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 4 for additional information.

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

Pari-mutuel wagering commission (the 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 statement as Pari-mutuel Wagering Commission. See Note 4 for additional information.

**2. RESTATEMENT OF FUND BALANCE**

For the year ended December 31, 2006, adjustments resulted in the fund balance restatement as follows:

Governmental Funds:	Fund Balance at November 30, 2006	Restatement Amount	Fund Balance at December 1, 2006
General	\$ 33,258	\$ 5,950	\$ 39,208

An adjustment was made to the November 30, 2006 fund balance to eliminate uncleared outstanding checks.

**3. DEPOSITS**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at November 30, 2008 and 2007 was as follows:

	2008	2007
Demand deposits	\$6,907	\$41,107

**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2008 AND 2007  
(Continued)**

**3. DEPOSITS (Continued)**

**Deposits:** Deposits are insured by the Federal Deposit Insurance Corporation.

**4. HORSE RACING**

State Support Portion of Purse

The financial statement reports Ohio Fairs Fund money, received to supplement purse for the years ended November 30, 2008 and 2007, in the amount of \$26,148 and \$29,045 respectively, as State Support.

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statement, rather, it records the Pari-mutuel Wagering Commission (commission) which is the Society's share of total pari-mutuel wagers after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services, and these expenses are included in Professional Service Disbursements, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2008	2007
Total Amount Bet (Handle)	\$7,761	\$7,719
Less: Payoff to Bettors	(6,227)	(6,163)
Parimutuel Wagering Commission	1,534	1,556
Tote Service Set-Up Fee	(200)	(200)
Tote Service Commission	(805)	(804)
State Tax	(184)	(207)
Society Portion	\$345	\$345

The Society misposted the \$184 of State tax for 2008; therefore, there is \$529 showing on the financial statement. This amount was insignificant to the financial statement.

**5. DEBT**

Debt outstanding at November 30, 2008 was as follows:

	Principal	Interest Rate
Mortgage - Debt Refinancing	\$ 49,761	4.25%
Mortgage - Multi-Purpose Arena	342,573	4.75%
Total	\$ 392,334	

The mortgage for the Debt Refinancing is due to Peoples Bank. It was entered into on June 16, 2005 and matures June 16, 2010. The proceeds were used to refinance the Grandstand mortgage the Society originally entered into on April 19, 1996 and to finance various outstanding projects at the Multi-Purpose Arena. The land was mortgaged as security for this note.

**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2008 AND 2007  
(Continued)**

**5. DEBT (Continued)**

The mortgage for the Multi-Purpose Arena is due to Settlers Bank. It was entered into on April 23, 2004 and matures October 23, 2024. Proceeds were used to construct a multi-purpose arena. The land was mortgaged as security for this note.

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

Year ending November 30:	Debt Refinancing	Multi-Purpose Arena	Total
2009	38,502	33,019	71,521
2010	22,460	33,019	55,479
2011		33,019	33,019
2012		33,019	33,019
2013		33,019	33,019
2014-2018		165,095	165,095
2019-2023		165,095	165,095
2024		33,019	33,019
Total	<u>\$ 60,962</u>	<u>\$ 528,304</u>	<u>\$ 589,266</u>

**6. RISK MANAGEMENT**

The Washington County Commissioners provide general insurance coverage for all the buildings on the Washington County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability and flood insurance, with limits of \$1,000,000 and \$400,000, respectively. The Society's President, Vice President, Secretary and Treasurer are bonded with total coverage of \$35,000.

**7. 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 Washington County Fair auction. The Junior Livestock Committee retains this money. The accompanying financial statement does not include the Junior Livestock Committee's activities. The Junior Livestock Committee's financial activity for the years ended November 30 follows:

	2008	2007
Beginning Cash Balance	\$11,175	\$9,613
Receipts	5,946	9,211
Disbursements	<u>(7,780)</u>	<u>(7,649)</u>
Ending Cash Balance	<u>\$9,341</u>	<u>\$11,175</u>



# 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*

Agricultural Society  
Washington County  
922 Front Street  
Marietta, Ohio 45750

To the Board of Directors:

We have audited the financial statement of the Agricultural Society, Washington County, Ohio (the Society), as of and for the years ended November 30, 2008 and 2007, and have issued our report thereon dated November 18, 2009, wherein we noted the Society prepared its financial statement using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted that sufficient competent evidential matter was not available to obtain the necessary assurances over the completeness of the Society's recorded admission receipts for the years ended November 30, 2008 and 2007. Except as discussed in the preceding sentence, 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 Society's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statement, but not to opine on the effectiveness of the Society's internal control over financial reporting. Accordingly, we have not opined 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 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 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 the Society's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider findings 2008-001 and 2008-002 described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Society'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. Of the significant deficiencies described above, we believe finding numbers 2008-001 and 2008-002 are also material weaknesses.

We also noted certain internal control matters that we reported to the Society's management in a separate letter dated November 18, 2009.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the Society's financial statement is 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 did note certain noncompliance or other matters that we reported to the Society's management in a separate letter dated November 18, 2009.

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



**Mary Taylor, CPA**  
Auditor of State

November 18, 2009



**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2008 AND 2007**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2008-001**

**Material Weakness**

The Auditor of State's Uniform System of Accounting for Agricultural Societies, November 2002 revision, outlines the procedures an agricultural society should take when accounting for fair admissions and other cash receipts.

All tickets for admittance to the fair and its events shall be consecutively pre-numbered. Separate tickets shall be used to account for each type of admission. The numbered sequence of tickets given to distribution locations shall be recorded. All unsold tickets and cash for sold tickets shall be returned and compared against the tickets issued. The cash returned should equal the expected revenue from the tickets sold. A single pre-numbered cash receipt shall be issued for each batch of tickets sold. For example, revenue from the tickets sold by the fair office shall be reconciled with pre-numbered tickets to the fair office for sale. A single, pre-numbered cash receipt shall be assigned to account for the cash associated with all reconciliations.

A multi-part pre-numbered receipt should be completed for each cash receipt. A copy of the receipt shall be given to the person or organization making the payment. The Society shall account for each receipt issued or spoiled by accounting for all receipt numbers consecutively. A cash receipt shall be prepared for all cash receipts regardless of whether other documentation evidences receipt.

The Society used two ways to account for admissions. One way was through a Hotkey system which provided the Treasurer with daily reports so they can track the daily ticket sales. The daily reports included the date, beginning ticket number, ending ticket number and total amount collected at each gate. This system was used for 81 percent of the admissions in 2008 and 81 percent of the admissions in 2007. The other way admissions were accounted for was through a Treasurer's cash count. The cash count did not provide the beginning or ending ticket numbers sold; therefore, a reconciliation between tickets sold and cash received could not be performed. The lack of ticket accountability could result in individuals or groups gaining access to the fairgrounds without paying for the tickets. This also did not provide sufficient competent evidential matter to assure completeness of the recorded admission receipts.

Lack of adequate supporting documentation could allow errors and fraud to occur and remain undetected for an extended period of time.

We recommend the Society's Treasurer, Board of Directors and employees take the necessary steps to ensure the integrity of the financial records and retain adequate support of financial transactions of the Society. We recommend the Society follow the procedures for ticket accountability that is outlined in the Auditor of State's Uniform System of Accounting for Agricultural Societies.

**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2008 AND 2007  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2008-002**

**Material Weakness**

All local public offices should maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements.

Documentation should be available to show the roll up of the profit and loss statement from the Quick Books system to the annual financial report.

There was no documentation as to how the Society rolled up the profit and loss statement from the Quick Books system to the annual financial report. The profit and loss statement is set up with the same line-items as the annual financial report, but the two did not agree by line-item. The total difference for 2008 and 2007 was \$46,948 and \$8,140, respectively.

In addition, the Society reported receipts totaling \$7,440 in 2008 that were not received until 2009. Since the financial statement is reported on a cash basis, these receipts should not be recorded until 2009. In addition, \$14,440 of sustaining and entry fees were recorded as other operating receipts in 2007, and \$9,063 of FEMA receipts were recorded as County Support instead of State Support in 2007.

This could allow errors and/or irregularities to occur and remain undetected for an extended period of time. As a result, adjustments and reclassifications with which the Society agrees have been posted to the accompanying financial statement.

We recommend the Treasurer properly record all financial activity on the Society's books and annual financial statement. We also recommend the Treasurer prepare and maintain supporting documentation for the line-item postings on the annual financial report to ensure it agrees to the Quick Books system.

**Official's Response:** We did not receive a response from Officials to the findings reported above.

**AGRICULTURAL SOCIETY  
WASHINGTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
NOVEMBER 30, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2006-001	Ohio Rev. Code Section 121.22 for not adopting resolutions, rules, or formal action of any kind in an open meeting of the public body.	Yes	
2006-002	Ohio Rev. Code Section 149.351 for not maintaining computer backups of stolen computer & computer files in November 2005.	Yes	
2006-003	Material Weakness – supporting documentation was not maintained for all admissions, rentals and donations/contributions received in 2006 and 2005.	No	Partially Corrected. This was reissued for admissions in the current Schedule of Findings as item 2008-001.
2006-004	Material Weakness – Line item revenue postings to the accounting system were not consistent.	No	Not Corrected. This was reissued in the current Schedule of Findings as item 2008-002.





**Mary Taylor, CPA**  
Auditor of State

**AGRICULTURAL SOCIETY**

**WASHINGTON 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  
DECEMBER 8, 2009**