

**MONROE COUNTY AGRICULTURAL SOCIETY
MONROE COUNTY**

**FINANCIAL STATEMENT
(AUDITED)**

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Directors
Monroe County Agricultural Society
48610 State Route 800
Woodsfield, OH 43793

We have reviewed the *Independent Auditor's Report* of the Monroe County Agricultural Society, Monroe County, prepared by Julian & Grube, Inc., for the audit period December 1, 2017 through November 30, 2018. 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.

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 Monroe County Agricultural Society is responsible for compliance with these laws and regulations

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 13, 2019

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**MONROE COUNTY AGRICULTURAL SOCIETY
MONROE COUNTY**

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Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

Monroe County Agricultural Society
Monroe County
48610 State Route 800
Woodsfield, Ohio 43793

To the Board of Directors:

Report on the Financial Statement

We have audited the accompanying financial statement of the cash balances, receipts and disbursements, and related notes of the Monroe County Agricultural Society, Monroe County, Ohio as of and for the fiscal year ended November 30, 2018.

Management's Responsibility for the Financial Statement

Management is responsible for preparing and fairly presenting this financial statement in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on this financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statement is free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Monroe County Agricultural Society's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Monroe County Agricultural Society's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statement, the Monroe County Agricultural Society prepared this financial statement using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statement of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Monroe County Agricultural Society does not intend this statement to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Monroe County Agricultural Society as of November 30, 2018, and the respective changes in financial position thereof for the fiscal year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of the Monroe County Agricultural Society, Monroe County, Ohio as of November 30, 2018, for the fiscal year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2019, on our consideration of the Monroe County Agricultural 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Monroe County Agricultural Society's internal control over financial reporting and compliance.



Julian & Grube, Inc.
May 15, 2019

Monroe County Agricultural Society
Monroe County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Fiscal Year Ended November 30, 2018

Operating Receipts	
Admissions	\$ 126,110
Privilege Fees	17,697
Rentals	39,488
Sustaining and Entry Fees	6,189
Other Operating Receipts	25,020
<i>Total Operating Receipts</i>	<u>214,504</u>
Operating Disbursements	
Wages and Benefits	702
Utilities	23,364
Professional Services	71,621
Race Purse	78,394
Senior Fair	5,202
Junior Fair	14,603
Property Services	26,195
Insurance	31,322
Contest Fees	45,232
Administrative	7,972
Supplies and Materials	19,757
Capital Outlay	9,299
Other Operating Disbursements	36,607
<i>Total Operating Disbursements</i>	<u>370,270</u>
<i>Excess (Deficiency) of Operating Receipts</i> <i>Over (Under) Operating Disbursements</i>	<u>(155,766)</u>
Non-Operating Receipts (Disbursements)	
State Support	84,596
Local Government Support	15,000
Loan Proceeds	8,035
Restricted Support	4,230
Unrestricted Support	96,133
Debt Service	(1,576)
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>206,418</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	50,652
Cash Balance, Beginning of Year	<u>138,704</u>
<i>Cash Balance, End of Year</i>	<u><u>\$ 189,356</u></u>

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

Monroe County Agricultural Society
Monroe County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 1 – Reporting Entity

The Monroe County Agricultural Society (the Society), Monroe County, is a body politic and corporate 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 1850 to operate an annual agricultural fair. The Society sponsors the week – long Monroe Fair during August. During the fair, harness races are held, culminating in the running of the Speed Racing. Monroe County is not financially accountable for the Society. The Board of Directors manage the Society. The Board is made up of 18 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Monroe County and pay an annual membership fee to the Society.

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, harness racing during fair week and simulcast relating to harness racing and 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 Monroe County, Ohio.

Notes 7 and 8, respectively; summarize the Junior Fair Board’s and 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.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Society’s financial statement consist of a statement of receipts, disbursements and change in fund balance (regulatory cash basis).

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Deposits and Investments

The Society’s accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Monroe County Agricultural Society
Monroe County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Capital Assets

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

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.

Race Purse

Harness stake races are held during the Monroe 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 Association 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 reports 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.

Note 3 – Deposits

The Society maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at November 30 was as follows:

	2018
Demand deposits	\$ 179,000
Certificates of deposit	10,356
Total deposits	<u>\$ 189,356</u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

Note 4 – Horse Racing

State Support Portion of Purse

The financial statement reports Ohio Fairs Fund money, received to supplement purse for the fiscal year ended November 30, 2018, was \$63,200, as State Support.

Monroe County Agricultural Society
Monroe County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 5 – Risk Management

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

The Government insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

The Government 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. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. 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 and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2017 (the latest information available), PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does 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 auditor’s) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2017 (the latest information available).

	<u>2017</u>
Assets	\$44,452,326
Liabilities	<u>(13,004,011)</u>
Net Position	<u>\$31,448,315</u>

At December 31, 2017 the liabilities above include approximately \$11.8 million of estimated incurred claims payable. The assets include \$11.2 million of unpaid claims to be billed. The Pool’s membership increased to 527 members in 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2018, the Society’s share of these unpaid claims collectible in future years is approximately \$19,000.

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.

<u>2018 Contributions to PEP</u>
\$30,777

Monroe County Agricultural Society
Monroe County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. 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.

The Monroe County Commissioners provide general insurance coverage for all the buildings on the Monroe County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability insurance, with limits of \$8,000,000 and no annual aggregate. This policy includes crime coverage for employee dishonesty with limits of liability of \$25,000. The Society's Treasurer is bonded with coverage of \$50,000.

Note 6 – Debt

Debt outstanding at November 30, 2018, was as follows:

	Principal	Interest Rate
Note Payable for Mower	\$6,473	0.00%
Baker & Sons Equipment Co.		
Total	\$6,473	

The \$8,035 Tractor Note bears an interest rate of 0 percent. The note was entered into on May 2018 for a term of 36 months. The balance due as of the fiscal year ended November 30, 2018 is \$6,473 and is paid in monthly installments of \$223.19 to Baker and Sons Equipment Co.

Note 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 Monroe County Fair. The Society disbursed \$13,751 directly to the Junior Fair Board and \$852 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 Junior Fair Board accounts for its activities separately. The accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the fiscal year ended November 30, 2018, follows:

	2018
Beginning Cash Balance	\$ 255
Receipts	1,136
Disbursements	(1,104)
Ending Cash Balance	\$ 287

Monroe County Agricultural Society
Monroe County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 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 Monroe County’s auction. A commission of 5 percent on auction sales covers auction costs. 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 fiscal year ended November 30, 2018, follows:

	2018
Beginning Cash Balance	\$ 61,401
Receipts	394,360
Disbursements	<u>(385,918)</u>
Ending Cash Balance	<u>\$ 69,843</u>

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the Society are subject to audit and adjustment by the grantor.



Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards***

Monroe County Agricultural Society
Monroe County
48610 State Route 800
Woodsfield, Ohio 43793

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of the cash balances, receipts, and disbursements of the Monroe County Agricultural Society, Monroe County, Ohio, as of and for the fiscal year ended November 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated May 15, 2019, wherein we noted the Monroe County Agricultural Society followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Monroe County Agricultural Society's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statement, but not to the extent necessary to opine on the effectiveness of the Monroe County Agricultural Society's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Monroe County Agricultural Society's financial statement. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider a significant deficiency. We consider finding 2018-001 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the Monroe County Agricultural 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, opining 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*.

Monroe County Agricultural Society's Response to Finding

The Monroe County Agricultural Society's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not subject the Monroe County Agricultural Society's response to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Monroe County Agricultural Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Monroe County Agricultural Society's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
May 15, 2019

**MONROE COUNTY AGRICULTURAL SOCIETY
MONROE COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES
NOVEMBER 30, 2018**

FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2018-001

Significant Deficiency - Financial Statement Presentation:

Management is responsible for preparing a complete and accurate financial statement in accordance with the applicable financial reporting framework. Control and monitoring activities typically associated with the period-end financial reporting process include reviewing and approving manual journal entries, consolidating entries, and any entries that are recorded directly to the financial statement. For the Society, this could also include reviewing the fiscal year-end QuickBooks detailed reports to ensure activity is recorded in the proper accounts and accurately summarized on the financial statement.

Certain adjustments were made to the financial statement to properly classify receipts and disbursements.

- The Society properly recorded these receipts on its general ledger but classified them as “other operating receipts” on its financial statement. An audit adjustment was recorded to decrease “admissions” receipts by \$135, increase “privilege fees” by \$17,697, decrease “rentals” by \$130, decrease “sustaining and entry fees” by \$9,138, increase “state support” by \$84,596, increase “local government support” by \$15,000, increase “restricted support” by \$4,230, increase “unrestricted support” by \$96,133, and decrease “other operating receipts” by \$208,253.
- The Society properly recorded these disbursements on its general ledger but classified them as “other operating disbursements” on its financial statement. An audit adjustment was recorded to increase “wages and benefits” disbursements by \$121, increase “professional services” by \$71,346, increase “Race Purse” by \$4,772, increase “property services” by \$26,195, increase “insurance” by \$31,322, increase “contest fees” by \$45,232, increase “administrative” by \$7,972, increase “supplies and materials” by \$19,757, increase “capital outlay” by \$1,264, decrease “equipment and ground maintenance” by \$15,159, increase “debt service” by \$1,576, and decrease “other operating disbursements” by \$194,398.
- The Society entered into a loan agreement for the purchase of a new tractor. An audit adjustment was recorded to increase “capital outlay” by \$8,035 and increase “loan proceeds” by \$8,035.

The present control and monitoring system does not include a second review of the financial statement to ensure the information accurately portrays the activities of the Society. Also, the Society tried to match its system to the financial statement template provided by the Auditor of State. This template is meant as a guide and should be modified to match the Society’s activity.

A lack of proper policies and procedures for control and monitoring activities associated with the period-end financial reporting process could lead to financial statement and note disclosure adjustments, causing a material weakness, or significant deficiency.

**MONROE COUNTY AGRICULTURAL SOCIETY
MONROE COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES
NOVEMBER 30, 2018**

FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - (Continued)	
Finding Number	2018-001 - (Continued)

We recommend the Society design and implement additional procedures to facilitate accurate financial reporting. The Society should consider having an outside third-party, or another Board member with financial experience, review the financial report prior to presenting to audit. We also recommend the Society avoid using the “other operating disbursements” and “other operating receipts” line items to account for most of its disbursement and receipt activity. Breaking these transactions out on the face of the financial statement more transparently documents the Society’s activity for the fiscal year. The Society should also continue to use the “statement of receipts, disbursements and change in fund balance (regulatory cash basis)” template provided on the Auditor of State’s website as a guide to assist in accurate financial reporting. However, we recommend the Society tailor this template to accurately reflect its activity for the fiscal year. Further, the Society should reach out to its auditor throughout the fiscal year if questions arise on how to properly account for receipts or disbursements.

Client Response: I understand the report needed certain items reclassified, but overall the information was in the General Ledger, so the numbers recorded throughout the year were correct. We will use the AOS template in the future, but will modify the template to agree to our activity.

**MONROE COUNTY AGRICULTURAL SOCIETY
MONROE COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NOVEMBER 30, 2018**

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2017-001	2017	<p><u>Significant Deficiency - Financial Statement Presentation:</u> Management is responsible for preparing a complete and accurate financial statement in accordance with the applicable financial reporting framework. Control and monitoring activities typically associated with the period-end financial reporting process include reviewing and approving manual journal entries, consolidating entries, and any entries that are recorded directly to the financial statement. For the Society, this could also include reviewing the fiscal year-end QuickBooks detailed reports to ensure activity is recorded in the correct accounts and accurately summarized on the financial statement. Certain adjustments were made to the financial statement to properly classify receipts and disbursements.</p>	Not Corrected	<p>Repeated as finding 2018-001 as adjustments to receipts and disbursements were made to the financial statements.</p>

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OHIO AUDITOR OF STATE KEITH FABER



MONROE COUNTY AGRICULTURAL SOCIETY

MONROE 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
JUNE 27, 2019**