



**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY
REGULAR AUDIT
FOR THE YEAR ENDING NOVEMBER 30, 2001**



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Preble County Agricultural Society
Preble County
722 South Franklin Street
Eaton, Ohio 45320

To the Board of Directors:

We have audited the accompanying financial statement of the Preble County Agricultural Society, Preble County, Ohio (the Society), as of and for the year ended November 30, 2001. 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.

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 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 that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Society prepares its financial statement 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, the financial statement referred to above presents fairly, in all material respects, the cash balance of the Society as of November 30, 2001, and its cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2002, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering 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 § 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, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

May 21, 2002

**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEAR ENDED NOVEMBER 30, 2001**

Operating Receipts:	
Admissions	\$292,501
Privilege Fees	78,266
Rentals	126,255
Sustaining and Entry Fees	16,544
Parimutuel Wagering Commission	7,146
Other Operating Receipts	<u>83,169</u>
Total Operating Receipts	<u>603,881</u>
 Operating Disbursements:	
Wages and Benefits	134,992
Utilities	51,932
Professional Services	151,629
Equipment and Grounds Maintenance	131,425
Race Purse	54,503
Senior Fair	45,672
Junior Fair	14,113
Other Operating Disbursements	<u>89,000</u>
Total Operating Disbursements	<u>673,266</u>
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(69,385)
 Non-Operating Receipts (Disbursements):	
State Support	40,483
County Support	3,000
Donations/Contributions	40,709
Investment Income	466
Debt Service	<u>(15,580)</u>
Net Non-Operating Receipts (Disbursements)	<u>69,078</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	(307)
Cash Balance, Beginning of Year	<u>15,107</u>
Cash Balance, End of Year	<u><u>\$14,800</u></u>

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

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**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Preble County Agricultural Society, Preble 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 in April 1850 to direct the operation of an annual agricultural fair. The Society sponsors the week-long Famous Preble County Fair during July and August. During the fair, harness races are held, culminating in the running of the Speed Program. Preble 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 13 directors serving staggered three-year terms, elected from the membership of 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 and storage rental, track and stall rental, and community events including a monthly flea market and cattle and sheep shows. This reporting entity does not include any other activities or entities of Preble County, Ohio.

The financial activity of the Junior Fair Board and the Junior Livestock Sale Committee is summarized in Note 9 and Note 10, respectively.

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

B. Basis of Accounting

The financial statement follows 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.

The statement includes adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Deposits

Interest earned is recognized and recorded when received.

D. Budgetary Process

An operating budget for 2001 was prepared by the Board of Directors, including estimated revenues and expenses. The Board approved the budget near the end of the preceding fiscal period. The budget was not reviewed or monitored throughout the year and compared with actual results by the Board of Directors.

**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. 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 statement.

F. Restricted Support

Restricted support includes amounts that are required by the donor to be set aside for specific uses.

G. 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.

H. Race Purse

Speed Program stake races are conducted during the Preble 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 Ohio Colt Racing 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 accompany 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 4 for additional information.

I. 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 4 for additional information.

**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

2. BUDGETARY ACTIVITY

For the year ended November 30, 2001, the Society had budgeted receipts of \$743,359, actual receipts of \$715,804, resulting in a variance of \$(27,555). Additionally, the Society had budgeted disbursements of \$717,084, actual disbursements of \$716,111, resulting in a variance of \$973.

3. CASH

The Society maintains a cash pool used by all funds. The carrying amount of cash at November 30 follows:

Demand deposits	\$14,800
-----------------	----------

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

4. HORSE RACING

State Support Portion of Purse

Ohio Fairs Fund money received to supplement purse for the year ended November 30, 2001, was \$26,800 and is included within State Support on the accompany financial statement.

Parimutuel Wagering

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

	2001
Total Amount Bet (Handle)	\$34,412
Payoff to Bettors	27,266
Parimutuel Wagering Commission	7,146
Tote Service Set Up Fee	200
Tote Service Commission	3,571
State Tax	819
Society Portion	\$2,556

**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

5. DEBT

Debt outstanding at November 30, 2001 was as follows:

	Principal	Interest Rate
Fairgrounds General Obligation Bonds	\$175,000	6.00%

\$200,000 of general obligation bonds were issued on July 1, 1996. Bond interest is payable semi-annually and the Bonds have a maximum maturity of twenty years. The bonds were issued to refinance the debt, which was incurred by the Preble County Commissioners to provide funds to the Preble County Agricultural Society to acquire and construct improvements at the County Fairgrounds.

Amortization of the above debt, is scheduled as follows:

Year ending November 30:	GO Bonds	Interest	Total
2002	\$10,000	\$10,448	\$20,448
2003	10,000	9,908	19,908
2004	10,000	9,358	19,358
2005	10,000	8,798	18,798
2006	10,000	8,228	18,228
2007 – 2011	50,000	32,233	82,233
2012 – 2016	75,000	13,838	88,838
Total	\$175,000	\$92,811	\$267,811

6. OTHER OUTSTANDING OBLIGATIONS

At November 30, 2001, the Society had other outstanding obligations as follows: \$26,010 to Tobias Electric for services rendered in August 2001, and \$9,415 to the Preble County Landfill for services rendered during the audit period.

7. RETIREMENT SYSTEM

Effective July 1, 1991, all employees not otherwise covered by the Public Employees Retirement System have an option to choose Social Security or the Public Employees Retirement System. As of November 30, 2001, all employees of the Society have elected Social Security. Employees contribute 6.2 percent of their gross wages. The Society's liability is also 6.2 percent of wages paid.

8. RISK MANAGEMENT

The Preble County Commissioners provide general insurance coverage for all of the buildings on the Preble County Fairgrounds pursuant to Ohio Revised Code Section 1711. 24. General liability coverage is provided by Public Entities Pool of Ohio with limits of \$1,000,000 and no annual aggregate. This policy includes crime coverage for employee dishonesty with limits of liability of \$30,000. The Society's general manager is bonded with coverage of \$10,000.

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund. Coverage is currently in effect through December 31, 2001.

**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
NOVEMBER 30, 2001
(Continued)**

9. 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 Preble County Fair. The Society disbursed \$14,113 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 by Preble 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, 2001, follows:

Beginning Cash Balance	\$12,034
Receipts	9,876
Disbursements	<u>(10,603)</u>
Ending Cash Balance	<u><u>\$11,307</u></u>

10. 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 Preble County's auction. Monies to cover the cost of the auction are generated through a **per head or per group of animals (pen)** commission 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, 2001 follows:

Beginning Cash Balance	\$10,313
Receipts	3,683
Disbursements	<u>(3,104)</u>
Ending Cash Balance	<u><u>\$10,892</u></u>

11. SUBSEQUENT EVENTS

The Preble County Commissioners made two payments to Dayton, Power & Light on behalf of the Society in the amounts of \$34,163.60 and \$18,137.44 in December 2001 and January 2002 respectively. These payments are considered loans to the Society. There are no set terms or schedule for repayment.

12. MATERIAL NONCOMPLIANCE

Contrary to Ohio law, the Society did not deposit public monies, within legally specified time frame.

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Preble County Agricultural Society
Preble County
722 South Franklin Street
Eaton, Ohio 45320

To the Board of Directors:

We have audited the financial statement of Preble County Agricultural Society, Preble County, Ohio (the Society), as of and for the year ended November 30, 2001, and have issued our report thereon dated May 21, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether the Society's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2001-60368-001.

We also noted an immaterial instance of noncompliance that we have reported to management of the Society in a separate letter dated May 21, 2002.

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 for the purpose of expressing our opinion on the financial statement and not to provide assurance 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 statement. Reportable conditions are described in the accompanying schedule of findings as items 2001-60368-001, 2001-60368-002, and 2001-60368-003.

A material weakness is a 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 in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of 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. However, we believe none of the reportable conditions described above is a material weakness.

Preble County Agricultural Society
Preble County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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We also noted other matters involving the internal control structure over financial reporting that do not require inclusion in this report that we have reported to the management of the Society in a separate letter dated May 21, 2002.

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.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

May 21, 2002

**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2001**

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

FINDING NUMBER 2001-60368-001

Noncompliance and Reportable Condition (Deposit of Funds)

Ohio Rev. Code, Section 9.38, requires that public money must be deposited with the treasurer of the public office *or* to a designated depository on the business day following the day of receipt. If the amount of daily receipts does not exceed \$1,000 and the receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than 3 business days after receiving it. If the public office is governed by a legislative authority (counties, municipalities, townships, and school districts), only the legislative authority may adopt the policy. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount cannot be safeguarded, the public official must then deposit the money on the next business day.

Of total receipts tested, thirty-three percent were not deposited in compliance with Ohio Rev. Code, Section 9.38. Failure to deposit funds in accordance with Ohio Rev. Code, Section 9.38, could result in possible misappropriation of funds. We recommend the Society implement procedures and/or a policy to ensure that all public moneys are deposited with a properly designated depository on the business day following the day of receipt.

FINDING NUMBER 2001-60368-002

Reportable Condition (Budgeting)

Although the Society adopted a budget for 2001, the budget was not formally approved by resolution or ordinance, nor was there any formal monitoring of the budget during the audit period. Management does not generate budgetary reports for review, nor do they enter estimated receipts and expenditures into the Society's books. There are no controls in place to determine if purchases are made within budget, and the Society did not certify the availability of funds for purchase commitments for ninety-three percent of expenditures tested.

Failure to monitor the budget and certify the availability of funds can result in overspending funds and negative cash fund balances.

We recommend that the Society familiarize themselves with budgetary procedures. The Society should adopt an annual budget by resolution/ordinance and implement procedures to properly monitor the budget. The Society should record budgeted amounts in the ledgers and periodically compare them to actual receipts and expenditures. Proper monitoring over estimated receipts and expenditures will aid the Society in properly accounting for their budgetary transactions.

The Society should compare potential expenditures to remaining uncommitted budgetary resources prior to committing to the expenditure. The Society should use purchase orders to accomplish this, and the Fair Manager should determine that remaining uncommitted budgeted funds are available to make the purchase and indicate so on the face of the purchase order. All original invoices should be dated and maintained.

FINDING NUMBER 2001-60368-003

Reportable Condition (Supporting Documentation for Receipts)

Proper supporting documentation should be maintained for all receipts. Failure to maintain appropriate accounting records may adversely affect the decisions of management and could result in inaccurate financial reporting. Efforts should be made by the Society to maintain all accounting records. We recommend the following:

1. Contracts should be completed for all rental activities of the Society (buildings, fair booths, concessions, camping, etc.). These contracts should be executed by both the renter/vendor and an appropriate member of the Society's management. All contracts should be dated and all required information on the contracts should be completed. For example, the following information was missing from a majority of the camping contracts reviewed: camper's signature, the type of camping space required, the total fee, and amount paid information (amount, check number, date). All contracts should be marked "Paid in Full" once complete payment has been received.
2. All rates charged for rental of tents, ground space, buildings, etc., should agree to an authorized rate schedule. This rate schedule should be approved by the Board of Directors.
3. Sponsorships/Donations - The Society should maintain supporting documentation of all sponsorships/donations received. We recommend the Society have the donator initial the receipt slip for all cash sponsorships/donations and that the Society make a copy of all checks received for sponsorships/donations.
4. Lunchroom Sales - The Ag Society should maintain a complete and accurate tally sheet list for all lunchroom sales. Cash registers should be used for all lunchroom sales and the cash register tapes should be maintained. The register tapes should be verified for accuracy and compared to the deposit made with the bank. An inventory of lunchroom items should be maintained.
5. General Admission - We recommend all ticket takers use due care when completing the Record of Attendance and Receipts report. The number of free and/or discount tickets should be documented. The Record of Attendance and Receipts should be recalculated for accuracy when admission money is deposited at the office. All variances should be immediately investigated and documented.
6. Ticketed Events - We recommend pre-numbered tickets be used for all events. A ticket tally sheet should be maintained for all grandstand events. The beginning ticket number and ending ticket numbers sold should be documented for each event in the same manner as general admission tickets are documented. Each colored ticket stub should be maintained separately. A complete ticket inventory recap before the fair, and verification at the end of each fair would provide better accountability.
7. Concessions - Per the concession contracts the Society is to receive 15% of gross concession sales. Some vendors provide no supporting documentation of gross sales. Others provide only a short recap of daily or weekly gross revenues. The Society should obtain and verify a detailed record of gross concession revenues collected by the vendors or charge a set fee for Concessions.
8. Rides - Per the contract with Burton Brothers, the Society is to receive 30% of gross sales after taxes. Burton Brothers submits a tally sheet at the conclusion of fair week with the weekly gross revenue total. However, there is no further supporting documentation of the revenues received during the week. We recommend the Society obtain and verify a detailed record of gross revenues collected by Burton Brothers.

FINDING NUMBER 2001-60368-003
(Continued)

9. Flea Market Rentals - A complete list of renters and rental fees collected should be maintained. The list of renters should contain the number of spaces and tables that were rented.
10. Rental for Stalls, Pens & Barns - A complete list of renters and rental fees collected should be maintained. Rental fees charged should agree to an authorized rate schedule. Rental contracts should be executed and maintained.

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**PREBLE COUNTY AGRICULTURAL SOCIETY
PREBLE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
NOVEMBER 30, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
003	Gate tickets and special events tickets should include a complete ticket reconciliation summary.	No	Not Corrected - Repeated as finding 2001-60368-003
007	Preapproval of expenses for fair and non-fair purchases should be revised.	No	Not Corrected - Repeated as finding 2001-60368-002
008	The Society did not have contracts for all non-fair activities.	No	Not Corrected - Repeated as finding 2001-60368-003



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PREBLE COUNTY AGRICULTURAL SOCIETY

PREBLE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 18, 2002**