



**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED NOVEMBER 30, 2004 AND 2003**



**Auditor of State  
Betty Montgomery**



**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

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**Auditor of State  
Betty Montgomery**

Greene County Agricultural Society  
Greene County  
120 Fairgrounds Road  
Xenia, Ohio 45385

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 a February 2, 2005 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 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 "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

November 21, 2005

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Greene County Agricultural Society  
120 Fairground Road  
Xenia, OH 45385

To the Board of Directors:

We have audited the accompanying financial statements of the Greene County Agricultural Society (the Society) as of and for the fiscal years ended November 30, 2004 and 2003. 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 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 year ended November 30, 2004. 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 year ended November 30, 2004 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, 2004, or its changes in financial position or cash flows for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balance of the Society, as of November 30, 2004 and 2003, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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The aforementioned revision to generally accepted accounting principles also requires the Society to include Management's Discussion and Analysis for the year ended November 30, 2004. 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 November 21, 2005, on our consideration of the Society's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements 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.



**Betty Montgomery**  
Auditor of State

November 21, 2005



**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN CASH BALANCE  
FOR THE YEAR ENDED NOVEMBER 30, 2004**

**Operating Receipts:**

Taxes	\$350
Admissions	181,332
Privilege Fees	66,562
Rentals	334,851
Sustaining and Entry Fees	20,925
Parimutuel Wagering Commission	742
Other Operating Receipts	<u>17,097</u>
 Total Operating Receipts	 <u>621,859</u>

**Operating Disbursements:**

Wages and Benefits	52,269
Utilities	133,808
Professional Services	44,923
Equipment and Grounds Maintenance	220,689
Race Purse	50,875
Senior Fair	26,817
Junior Fair	11,006
Capital Outlay	10,070
Other Operating Disbursements	<u>107,891</u>
 Total Operating Disbursements	 <u>658,348</u>

(Deficiency) of Operating Receipts	
(Under) Operating Disbursements	<u>(36,489)</u>

**Non-Operating Receipts (Disbursements):**

State Support	33,982
County Support	56,186
Debt Proceeds	25,000
Donations/Contributions	14,956
Investment Income	11
Debt Service	<u>(71,895)</u>
 Net Non-Operating Receipts (Disbursements)	 <u>58,240</u>

Excess of Receipts Over Disbursements 21,751

Cash Balance, Beginning of Year 38,961

**Cash Balance, End of Year** **\$60,712**

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

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

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

**Operating Receipts:**

Taxes	\$443
Admissions	157,028
Privilege Fees	65,181
Rentals	321,593
Sustaining and Entry Fees	23,580
Parimutuel Wagering Commission	3,149
Other Operating Receipts	15,149
	15,149
Total Operating Receipts	586,123

**Operating Disbursements:**

Wages and Benefits	58,990
Utilities	123,795
Professional Services	22,175
Equipment and Grounds Maintenance	183,435
Race Purse	56,190
Senior Fair	15,589
Junior Fair	16,505
Capital Outlay	698
Other Operating Disbursements	132,141
	132,141
Total Operating Disbursements	609,518

(Deficiency) of Operating Receipts	
(Under) Operating Disbursements	(23,395)

**Non-Operating Receipts (Disbursements):**

State Support	36,925
County Support	54,769
Donations/Contributions	4,445
Sale of Assets	358
Investment Income	295
Debt Service	(74,340)
	(74,340)
Net Non-Operating Receipts (Disbursements)	22,452

(Deficiency) of Receipts (Under) Disbursements	(943)
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Cash Balance, Beginning of Year	39,904
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<b>Cash Balance, End of Year</b>	<b>\$38,961</b>
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*The notes to the financial statements are an integral part of this statement.*

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2004 AND 2003**

**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 Greene County Agricultural Society (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 1839 to operate an annual agricultural fair. The Society sponsors the week-long Greene County Fair during July. Greene County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 15 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Greene County and pay an annual membership fee to the Society.

**B. 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 Old Timers' weekend and Vince Comb's bluegrass. The reporting entity does not include any other activities or entities of Greene County, Ohio.

Notes 9 and 10 respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity.

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

**C. Basis of Accounting**

These financial statements follow the accounting basis the Auditor of State prescribes or permits, which is similar to the cash receipts and disbursements basis of accounting. This basis recognizes receipts when received in cash rather than when earned, and disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters as the Auditor of State prescribe or permits.

**D. Budgetary Process**

The Board of Directors annually prepares an operating budget, including estimated receipts and disbursements. The Board approves the budget in its final form during the first six months of each fiscal year.

**E. Property, Plant, and Equipment**

The Society's accounting basis records acquisitions of property, plant, and equipment as capital outlay disbursements when paid. The accompanying financial statements do not include these items as assets.

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2004 AND 2003  
(Continued)**

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

**F. 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.

**G. Race Purse**

OCRA Two and Three Year Old Filly and Colt stake races are held during the Greene 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 Ohio Colt Racing 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 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.

**H. 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. BUDGETARY ACTIVITY**

For the year ended November 30, 2004, the Society had budgeted receipts of \$664,300 and actual receipts of \$751,994, resulting in a variance of \$87,694. Additionally, the Society had budgeted disbursements of \$642,350 and actual disbursements of \$730,243, resulting in an unfavorable variance of \$87,893.

For the year ended November 30, 2003, the Society had budgeted receipts of \$649,300 and actual receipts of \$682,915, resulting in a variance of \$33,615. Additionally, the Society had budgeted disbursements of \$649,050 and actual disbursements of \$683,858, resulting in an unfavorable variance of \$34,808.

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2004 AND 2003  
(Continued)**

**3. CASH AND INVESTMENTS**

The carrying amount of cash and investments at November 30 follows:

	<b>2004</b>	<b>2003</b>
Demand deposits	\$60,712	\$38,961

**Deposits:** The Federal Depository Insurance Corporation insures up to \$100,000 of the Society's bank balance, of which both years were covered under.

**4. HORSE RACING**

**State Support Portion of Purse**

Ohio Fairs Fund money received to supplement race purses for the years ended November 30, 2004 and 2003 were \$21,848 and \$24,384, respectively, and are included in State Support on the accompanying financial statements.

**Parimutuel Wagering**

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statements, 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 Services 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.

	<b>2004</b>
Total Amount Bet (Handle)	\$10,166
Less: Payoff to Bettors	(8,122)
Parimutuel Wagering Commission	2,044
Tote Service Set Up Fee	(50)
Tote Service Commission	(984)
State Tax	(268)
Society Portion	\$742
	<b>2003</b>
Total Amount Bet (Handle)	\$30,001
Less: Payoff to Bettors	(23,969)
Parimutuel Wagering Commission	6,032
Tote Service Commission	(2,092)
State Tax	(791)
Society Portion	\$3,149

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2004 AND 2003  
(Continued)**

**5. DEBT**

Debt outstanding at November 30, 2004 was as follows:

	<b>Principal</b>	<b>Interest Rate</b>
Mortgage Promissory Note- 2000	\$254,102	Variable- Initial 8.67%
Mortgage Installment Note- 2002	150,262	7.92%
Total	<b>\$404,364</b>	

The Society entered into a mortgage loan agreement on May 5, 2000 in the amount of \$270,000. These funds were utilized for construction of a new Administration Building.

On March 29, 2002 the Society entered into a mortgage loan agreement in the amount of \$300,000. These funds were utilized for costs associated with reconstruction of the fairgrounds following the September 20, 2000 tornado.

Amortization of the above debt is scheduled as follows:

<b>2002 Mortgage Loan</b>	<b>2000 Mortgage Loan</b>	<b>Interest</b>	<b>Total</b>
\$4,214	\$7,765	\$33,494	\$45,473
4,561	8,466	32,448	45,475
4,935	9,230	31,310	45,475
5,340	10,062	30,072	45,474
5,779	10,151	28,725	44,655
36,846	71,611	118,917	227,374
54,677	111,117	62,399	228,193
33,910	25,700	4,694	64,304
\$150,262	\$254,102	\$342,059	\$746,423

The Society maintains a \$25,000 line of credit at a variable interest rate with Security National Bank for operating purposes. During 2004 the Society borrowed \$25,000 against this line of credit, paying it off in 2004. The Society did not borrow against this line of credit during 2003.

**6. RISK MANAGEMENT**

The Society provides health coverage for full-time, supervisory employees through United Healthcare.

The Greene County Commissioners provide general insurance coverage for all the buildings on the Greene County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability and vehicle insurance, with limits of \$10,654,299. This policy includes crime coverage for employee dishonesty with limits of liability of \$50,000. The Society's Treasurer is bonded with coverage of \$140,000.

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund. Coverage is currently in effect through August 2005.

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
NOVEMBER 30, 2004 AND 2003  
(Continued)**

**7. SUBSEQUENT EVENTS**

During August, 2005, the Society received a letter from the Ohio Department of Public Safety requesting documentation of the question costs from the 2002 financial audit totaling \$44,551.

**8. RELATED PARTY TRANSACTIONS**

The Society awarded a contract for manure removal to KTK Enterprises, which is owned by board member John Saunders. The contracts awarded each year and resulted in \$18,660 each year, representing a total of \$37,320.

**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 Greene County Fair. The Society disbursed \$150 directly to the Junior Fair Board and \$11,006 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Greene County paid the Society \$500 to support Junior Club work. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. The Junior Fair Board's financial activity for the years ended November 30 follows:

	<b>2004</b>	<b>2003</b>
Beginning Cash Balance	\$6,190	\$6,660
Receipts	9,459	9,476
Disbursements	10,514	9,946
Ending Cash Balance	\$5,135	\$6,190

**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 Greene County's auction. A commission of 3 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 year ended November 30 follows:

	<b>2004</b>	<b>2003</b>
Beginning Cash Balance	\$16,024	\$9,795
Receipts	8,786	15,736
Disbursements	(4,059)	(9,507)
Ending Cash Balance	\$20,751	\$16,024

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## **Auditor of State Betty Montgomery**

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

Greene County Agricultural Society  
120 Fairground Road  
Xenia, Ohio 45385

To the Board of Directors:

We have audited the financial statements of the Greene County Agricultural Society (the Society) as of and for the years ended November 30, 2004 and 2003, and have issued our report thereon dated November 21, 2005, wherein we noted the Society follows 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 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 to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in which the internal control over financial reporting that might be a material weakness. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider a material weakness. In a separate letter to the Society's management dated November 21, 2005, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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

As part of reasonably assuring whether the Society's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2004-001. In a separate letter to the Society's management dated November 21, 2005, we reported a matter of noncompliance that we did not deem to be material.

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

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

**Betty Montgomery**  
Auditor of State

November 21, 2005

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**SCHEDULE OF FINDINGS  
NOVEMBER 30, 2004 AND 2003**

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

**FINDING NUMBER 2004-001**

**FINDING FOR RECOVERY**

A rental contract between Fairground Furniture (the lessee) and the Greene County Agricultural Society for a building on the Greene County Fairgrounds stipulated that the lessee agreed to vacate the building at the lessee's expense at least seven days before the start of the fair. As an employee of Fairgrounds Furniture, it was Mack Snyder's responsibility to vacate the building for Fairgrounds Furniture which took seven work days, and as stated above was the lessee's responsibility.

On January 2, 2004 the Board voted to pay paid each Board member \$25 a day for each meeting attended, each day worked during Fair week, and each work day. As a Board member, Mack Snyder submitted a Labor Sheet which included 14 days present during the Fair and was paid for such, even though there were only seven days during the Greene County Fair, resulting in an overpayment to Mack Snyder in the amount of \$175.

In accordance with the foregoing facts, and according to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies being illegally expended or misappropriated is hereby issued against Mack Snyder in the total amount of \$175 in favor of the Greene County Agricultural Society.

**GREENE COUNTY AGRICULTURAL SOCIETY  
GREENE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
NOVEMBER 30, 2004 AND 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2002-001	ORC Sec. 117.28 - Public monies illegally expended or misappropriated	Corrected	Resolved via independent prosecutor
2002-002	ORC Sec. 102.04 (C) - Payment for non-trustee services	Not Corrected	Information turned over to Grantor, no further correspondence.
2002-003	ORC Sec. 149.35 - Destruction of public records	Corrected	
2002-004	Lack of supporting documentation for expenditures	Corrected	
2002-005	Failure to record certain transactions on the financial statements	Corrected	
2002-006	Improper accounting of federal expenditures	Not Corrected	Information turned over to Grantor
2002-007	26 CFR 85.32 (HDU) & 44 CFR 13.32 (FEMA) - Equipment records of assets acquired with federal funds	Not Corrected	Information turned over to Grantor
2002-008	OMB A-133, Subpart B, Section 200 - Failure to secure a timely single audit	Not Corrected	Information turned over to Grantor
2002-009	OMB A-87, Section C (1) (j) - Failure to submit supporting documentation to grantor	Not Corrected	Information turned over to Grantor
2002-010	Section IV, Part B (HUD) - Failure to follow grant financial reporting and monitoring	Not Corrected	Information turned over to Grantor
2002-011	Article VI (HUD) - Failure to file project close out and reporting requirements	Not Corrected	Information turned over to Grantor
2002-012	Section II, Part C (HUD) - Failure to provide efforts to encourage minority and woman's business enterprise.	Not Corrected	Information turned over to Grantor
2002-013	Item 6 (FEMA) - Failure to utilize the proper accounting system	Not Corrected	Information turned over to Grantor
2002-014	Retention of grant documents	Not Corrected	Information turned over to Grantor
2002-015	Failure to appropriate the allocation of grant expenditures	Not Corrected	Information turned over to Grantor
2002-016	Questioned costs of HUD (\$138,546 in 2002 & \$252,862 in 2001)	Not Corrected	Information turned over to Grantor
2002-017	Questioned costs of FEMA (\$10,335 in 2002 & \$34,216 in 2001)	Not Corrected	Additional information requested from Grantor in letter dated August 2005.



**Auditor of State  
Betty Montgomery**

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**AGRICULTURAL SOCIETY**

**GREENE 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 27, 2005**