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Certified Public Accountants, A.C.

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY  
Regular Audit  
For the Years Ended November 30, 2015 and 2014**

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# Dave Yost • Auditor of State

Board of Directors  
Vinton County Agricultural Society  
PO Box 214  
McArthur, Ohio 45651

We have reviewed the *Independent Accountant's Report* of the Vinton County Agricultural Society, Vinton County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period December 1, 2013 through November 30, 2015. 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 Vinton County Agricultural Society is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

December 9, 2016

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VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY

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## INDEPENDENT AUDITOR'S REPORT

July 15, 2016

Vinton County Agricultural Society  
Vinton County  
P.O. Box 241  
McArthur, Ohio 45651

To the Board of Directors:

### Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements and related notes of the **Vinton County Agricultural Society**, Vinton County, (the Society) as of and for the years ended November 30, 2015 and 2014.

### Management's Responsibility for the Financial Statement

Management is responsible for preparing and fairly presenting the financial statements 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 the financial statements 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 statements are 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 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 Society's internal control. Accordingly, we express no 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 opinions.

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

As described in Note 1B of the financial statement, the Society prepared the financial statements 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 statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Society does not intend these statements 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 *Additional Opinion Qualification* 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 statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Society as of November 30, 2015 and 2014, or changes in financial position thereof for the years then ended.

***Basis for Additional Opinion Qualification***

Operating disbursements are reported at \$152,831 for the year ended November 30, 2014 which is 97% of total disbursements for fiscal year 2014. We were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as operating disbursements. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

***Additional Opinion Qualification***

In our opinion, except for the possible effects of the matter described in the *Basis for Additional Opinion Qualification* paragraph, the financial statements referred to above present fairly, in all material respects, the cash balances of the Vinton County Agricultural Society, Vinton County as of November 30, 2015 and 2014, and its cash receipts and disbursements for the years 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 1B.



***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2016, 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. 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 Society's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Perry & Associates CPAs A.C." in a cursive script.

**Perry & Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY**

**STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN FUND BALANCE (CASH BASIS)  
FOR THE YEAR ENDED NOVEMBER 30, 2015**

<b>Operating Receipts:</b>	
Admissions	\$ 66,232
Privilege Fees	8,678
Rentals	28,295
Sustaining and Entry Fees	3,570
Other Operating Receipts	<u>4,475</u>
<i>Total Operating Receipts</i>	<u>111,250</u>
 <b>Operating Disbursements:</b>	
Utilities	21,883
Professional Services	63,883
Equipment and Grounds Maintenance	10,788
Senior Fair	9,425
Junior Fair	16,199
Capital Outlay	1,000
Other Operating Disbursements	<u>30,851</u>
<i>Total Operating Disbursements</i>	<u>154,029</u>
<i>(Deficiency) of Operating Receipts (Under) Operating Disbursements</i>	<u>(42,779)</u>
 <b>Non-Operating Receipts (Disbursements):</b>	
State Support	7,310
County Support	2,500
Donations/Contributions	7,550
Sponsorship/Promotions	32,493
Debt Service - Principal	(4,076)
Debt Service - Interest	<u>(878)</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>44,899</u>
<i>Excess of Receipts Over Disbursements</i>	2,120
Cash Balance, Beginning of Year	<u>642</u>
<b>Cash Balance, End of Year</b>	<b><u><u>\$ 2,762</u></u></b>

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

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY**

**STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND  
CHANGE IN FUND BALANCE (CASH BASIS)  
FOR THE YEAR ENDED NOVEMBER 30, 2014**

<b>Operating Receipts:</b>	
Admissions	\$ 60,770
Privilege Fees	8,652
Rentals	26,500
Sustaining and Entry Fees	2,465
Other Operating Receipts	<u>9,824</u>
<i>Total Operating Receipts</i>	<u>108,211</u>
 <b>Operating Disbursements:</b>	
Utilities	17,091
Professional Services	58,100
Equipment and Grounds Maintenance	18,105
Senior Fair	12,191
Junior Fair	18,499
Other Operating Disbursements	<u>28,845</u>
<i>Total Operating Disbursements</i>	<u>152,831</u>
<i>(Deficiency) of Operating Receipts (Under) Operating Disbursements</i>	<u>(44,620)</u>
 <b>Non-Operating Receipts (Disbursements):</b>	
State Support	5,416
County Support	2,500
Donations/Contributions	10,505
Sponsorship/Promotions	28,953
Debt Service - Principal	(3,882)
Debt Service - Interest	<u>(1,072)</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>42,420</u>
<i>(Deficiency) of Receipts Over Disbursements</i>	(2,200)
Cash Balance, Beginning of Year	<u>2,842</u>
<b>Cash Balance, End of Year</b>	<b><u><u>\$ 642</u></u></b>

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

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED NOVEMBER 30, 2015 AND 2014**

**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 Vinton County Agricultural Society, Vinton 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 1971 to operate an annual agricultural fair. The Society sponsors the week-long Vinton County Junior Fair during July. Vinton County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 15 directors serving staggering three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Vinton 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 other year round activities at the fairgrounds, including facility rental, community events, demolition derbies and go-kart races. The reporting entity does not include any other activities or entities of Vinton County, Ohio.

The Vinton County Junior Fair does not have a separate Junior Fair Board with separate financial activity to summarize. Note 5 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**

These financial statements follow 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.

These statements include adequate disclosure of material matters, as financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**C. 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.

**D. Property, Plant, and Equipment**

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

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED NOVEMBER 30, 2015 AND 2014  
(Continued)**

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

**E. 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.

**2. DEPOSITS**

The Society maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at November 30, 2015 and 2014 was as follows:

	<b>2015</b>	<b>2014</b>
Demand Deposits	\$ 2,762	\$ 642
Total Deposits	\$ 2,762	\$ 642

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

**3. DEBT**

Debt outstanding at November 30, 2015 was as follows:

	Principal	Interest Rate
Equipment Note	\$ 13,492	5%

The note bears an interest rate of 5.0% and is due to Vinton County National Bank. The note was entered into on May 16, 2013, and matures May 16, 2018. Proceeds of the note were used for the purchase of a mower and to pay the remaining balance on the Society's skid steer note and is collateralized by the equipment.

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

Year ending November 30:	Equipment Note
2016	\$ 4,954
2017	4,954
2018	4,954
Total	\$ 14,862

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED NOVEMBER 30, 2015 AND 2014  
(Continued)**

**4. RISK MANAGEMENT**

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

The Society insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Society belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty 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, 2015, 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, 2014 and 2015:

	<u>2014</u>	<u>2015</u>
Assets	\$35,402,177	\$38,307,677
Liabilities	(12,363,257)	(12,759,127)
Net Position	<u>\$23,038,920</u>	<u>\$25,548,550</u>

At December 31, 2014 and 2015, respectively, the liabilities above include approximately 11.1 million and \$11.5 million of estimated incurred claims payable. The assets above also include approximately \$10.8 million and \$11.0 million of unpaid claims to be billed. The Pool's membership increased from 488 members in 2014 to 499 members in 2015. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2015, the Society's share of these unpaid claims collectible in future years is approximately 4,000.

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEARS ENDED NOVEMBER 30, 2015 AND 2014  
(Continued)**

**4. RISK MANAGEMENT (CONTINUED)**

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>Contributions to PEP</u>	
<u>2014</u>	<u>2015</u>
\$6,039	\$6,039

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.

**5. 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. The Livestock Committee is made up of individuals from the Board of Directors, local businesses and individuals involved in 4-H. The Livestock Committee makes decisions concerning the livestock auction, but has no real fiscal power. The Livestock Committee checking account is controlled by the Society and checks are signed by the Society's Treasurer. Receipts from buyers and checks to sellers are accounted for in the junior livestock sale committee bank account. Monies to cover the cost of the auction are generated through an \$8 commission per animal sold.

	<b>2015</b>	<b>2014</b>
Beginning Cash Balance	\$ 4,613	\$ 5
Receipts	123,389	108,213
Disbursements	(117,732)	(103,605)
Ending Cash Balance	\$ 10,270	\$ 4,613



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

July 15, 2016

Vinton County Agricultural Society  
Vinton County  
P.O. Box 241  
McArthur, Ohio 45651

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 **Vinton County Agricultural Society**, Vinton County (the Society) as of and for the years ended November 30, 2015 and 2014, and the related notes to the financial statement and have issued our report thereon dated July 15, 2016, wherein we noted the Society followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also qualified our opinion due to the lack of sufficient appropriate audit evidence supporting the amounts recorded as operating disbursements.

### Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the 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 statements, but not to the extent necessary to opine on the effectiveness of the Township'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 Society's financial statements. 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 weakness or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of audit findings that we consider material weaknesses. We consider findings 2015-001 and 2015-002 to be material weaknesses.



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**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, 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 an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of audit findings as item 2015-001.

We also noted certain matters not requiring inclusion in this report that we reported to the Society's management in a separate letter dated July 15, 2016.

**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 Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY

SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED NOVEMBER 30, 2015 AND 2014

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

FINDING NUMBER 2015-001

**Material Weakness/Noncompliance**

**Ohio Revised Code Section 149.351(A)** states all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under sections 149.38 to 149.42 of the Revised Code. **Ohio Revised Code Section 149.43(B)** states, in part, that all public records shall be promptly prepared and made available for inspection to a person at all reasonable times during regular business hours. In order to facilitate broader access to public records, public offices shall maintain public records in a manner that they can be made available for inspection, in accordance with this division. **Ohio Administrative Code (OAC) 117-10-01(B)** requires county and independent agricultural societies to record and report all financial transactions in accordance with Appendix A of the Auditor of State manual, "Uniform System of Accounting for Agricultural Societies."

The Uniform System of Accounting for Agricultural Societies states that expenses shall be recorded, when paid, in the appropriate expense account. Sufficient documentation shall be retained to support the expense. Such documentation may include invoices, receipts, purchase orders, contracts or other documentation of what was purchased, from whom it was purchased and the purpose of the purchase if not obvious from the existing documentation.

During our testing of non-payroll transactions for the audit period, we noted 2 of 28 (1%) and 8 of 31 (26%) tested disbursements did not have supporting documentation during 2015 and 2014, respectively. In 2014 we tested \$70,005 in disbursements. Of this amount, \$32,579 (or 46.5%) did not have supporting documentation. No support was attached or found; therefore it could not be determined whether these disbursements were for a proper public purpose.

We recommend that all records be maintained for audit purposes and that no disbursements are made unless supporting documentation is available.

**Officials' Response:** Officials did not provide a response to this finding.

VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY

SCHEDULE OF AUDIT FINDINGS  
FOR THE YEARS ENDED NOVEMBER 30, 2015 AND 2014

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

FINDING NUMBER 2015-002

**Material Weakness**

**Posting Receipts and Disbursements**

Accurate financial reporting is the responsibility of the Treasurer and is essential to ensure information provided to the readers of the financial statements is correct.

During 2015 and 2014, receipts and disbursements were not always posted correctly. The following errors were noted:

- Start monies for events were recorded on the books as receipts and disbursements for 2015 and 2014;
- Livestock receipts were incorrectly recorded as Donations/Contributions instead of Other Operating Receipts;
- Debt payments were not properly split between Principal and Interest in 2015 and 2014.

Not posting receipts and disbursements accurately resulted in the financial statements requiring reclassifications. The financial statements reflect all reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend that management perform a detailed review of its draft financial statements. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements.

We also recommend the Treasurer refer to Auditor of State resources for guidance to determine the proper establishment of receipt and disbursement accounts and posting of receipts and disbursements.

**Officials' Response:** Officials did not provide a response to this finding.

**VINTON COUNTY AGRICULTURAL SOCIETY  
VINTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEARS ENDED NOVEMBER 30, 2015 AND 2014**

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>
2013-001	ORC Section 19.351(A), ORC Section 149.4(B), and OAC 117-10-01(B)	No	Reissued as Finding 2015-001
2013-002	Rental Contracts	Yes	Corrected
2013-003	ORC Section 149.43(B)(1)-(2)	Yes	Corrected
2013-004	Non-Fair Events	Yes	Corrected
2013-005	Financial Reporting	Yes	Corrected
2013-006	Posting Receipts and Disbursements	No	Reissued as Finding 2015-002



# Dave Yost • Auditor of State

VINTON COUNTY AGRICULTURAL SOCIETY

VINTON 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 22, 2016