

**MERCER COUNTY FAIRGROUNDS, INC.
MERCER 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
Mercer County Agricultural Society
1001 West Market Street
Celina, Ohio 45822

We have reviewed the *Independent Auditor's Report* of the Mercer County Agricultural Society, prepared by Julian & Grube, Inc., for the audit period December 1, 2016 through November 30, 2017. 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 Mercer 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

September 20, 2019

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MERCER COUNTY FAIRGROUNDS, INC.
MERCER COUNTY

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Julian & Grube, Inc.

Serving Ohio Local Governments

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Independent Auditor's Report

Mercer County Fairgrounds, Inc.
Mercer County
1001 W. Market Street
Celina, Ohio 45822

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 Mercer County Fairgrounds, Inc., Mercer 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 that are 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 Mercer County Fairgrounds, Inc.'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 Mercer County Fairgrounds, Inc.'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 adverse and qualified audit opinions.

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

As described in Note 2 of the financial statement, the Mercer County Fairgrounds, Inc. 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 Mercer County Fairgrounds, Inc. 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 *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 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 Mercer County Fairgrounds, Inc. as of November 30, 2018, and the respective changes in financial position thereof for the fiscal year then ended.

Basis for Additional Opinion Qualification

Admissions receipts included \$60,942 and other operating receipts included \$35,822, which totals \$96,764 or approximately 11% of operating receipts. We were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as received. 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 statement referred to above presents fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of the Mercer County Fairgrounds, Inc., Mercer County 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 June 7, 2019, on our consideration of the Mercer County Fairgrounds, Inc.'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 Mercer County Fairgrounds, Inc.'s internal control over financial reporting and compliance.



Julian & Grube, Inc.
June 7, 2019

Mercer County Fairgrounds, Inc.
Mercer County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Fiscal Year Ended November 30, 2018

Operating Receipts	
Admissions	\$ 355,895
Privilege Fees	37,231
Rentals	157,474
Sustaining and Entry Fees	18,301
Pari-Mutuel Wagering Commission	3,848
Other Operating Receipts	<u>266,302</u>
<i>Total Operating Receipts</i>	<u>839,051</u>
Operating Disbursements	
Wages and Benefits	108,880
Utilities	67,740
Professional Services	296,340
Equipment and Grounds Maintenance	74,195
Race Purse	121,562
Senior Fair	105,973
Junior Fair	23,862
Other Operating Disbursements	<u>217,941</u>
<i>Total Operating Disbursements</i>	<u>1,016,493</u>
<i>Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements</i>	<u>(177,442)</u>
Non-Operating Receipts (Disbursements)	
State Support	100,911
County Support	30,000
Donations/Contributions	175,442
Investment Income	110
Proceeds of debt	45,806
Debt Service	<u>(86,087)</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>266,182</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	88,740
Cash Balance, Beginning of Year	<u>50,682</u>
<i>Cash Balance, End of Year</i>	<u><u>\$ 139,422</u></u>

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

Mercer County Fairgrounds, Inc.
Mercer County

Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 1 – Reporting Entity

The Mercer County Fairgrounds, Inc. (the “Society”), Mercer 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 independent agricultural society (effective December 1, 2017) corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1852 to operate an annual agricultural fair. The Society sponsors the week – long Mercer County Fair during August. During the fair, harness races are held, culminating in the running of the Mercer County Fair Harness Races. Mercer County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 12 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Mercer 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, Craft Beer & Wine Tasting, Canvas & Cork events, Board Brush & Beverage events and the Halloween Camp Out. Other year-round activities at the fairgrounds including facility rental, track and stall rental, and community garage sales. The reporting entity does not include any other activities or entities of Mercer County, Ohio.

Notes 8 and 9, respectively, summarizes the Junior Fair Board’s and Junior Livestock Sale Committee’s financial activity. The Junior Fair Board and Junior Livestock Sale Committee’s financial activity are reported in the Society’s financial statement.

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 consists 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.

Mercer County Fairgrounds, Inc.
Mercer County

Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

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.

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

Mercer County Fair stake races are held during the Mercer 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 Mercer County Harness Horsemen's 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.

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.

Mercer County Fairgrounds, Inc.
Mercer County

Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 3 – 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 was as follows:

	<u>2018</u>
Demand deposits (checking account)	\$58,233
Savings account	<u>81,189</u>
Total deposits	<u><u>\$139,422</u></u>

Deposits

The Federal Deposit Insurance Corporation insures our deposits. At November 30, 2018, all of the Society's deposits were covered by the FDIC.

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 \$7,432, as State Support.

Pari-mutuel Wagering

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

	<u>2018</u>
Total Amount Bet (Handle)	\$ 19,155
Less: Payoff to Bettors	<u>(15,305)</u>
Parimutuel Wagering Commission	3,850
Tote Service Set Up Fee	(900)
Tote Service Commission	(1,467)
State Tax	<u>(503)</u>
Society Portion	<u><u>\$ 980</u></u>

Mercer County Fairgrounds, Inc.
Mercer County

Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 5 – Risk Management

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

A private company provides general liability insurance, with limits of \$1,000,000 and \$500,000 aggregate. The Society has a director and officers crime coverage for \$150,000. The Mercer County Commissioners provide general insurance coverage for all the buildings on the Mercer County Fairgrounds pursuant to Ohio Revised Code Section 1711.24.

Note 6 – Social Security

Society employees contributed to Social Security. Employees contributed 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants' gross salaries. The Society has paid all contributions required through November 30, 2018.

Note 7 – Debt

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

	<u>Principal</u>	<u>Interest Rate</u>
Junior Fair Bldg/FFA Bldg Loan	<u>\$ 11,447</u>	7.5%

The Junior Fair Bldg/FFA Bldg Loan bears an interest rate of 7.5%. There is no amortization schedule. The loan was paid off on December 7, 2018.

The Society has a \$75,000 line of credit bearing interest of 7.75%. There was no outstanding amounts at November 30, 2018.

Note 8 – 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 Mercer County Fair. 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. This accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the fiscal year ended November 30, 2018, follows:

	<u>2018</u>
Beginning Cash Balance	\$ 5,333
Receipts	18,825
Disbursements	<u>(19,041)</u>
Ending Cash Balance	<u>\$ 5,117</u>

Mercer County Fairgrounds, Inc.
Mercer County

Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 9 – 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 Mercer County Fair Livestock auction. The Junior Livestock Sale 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:

	<u>2018</u>
Beginning Cash Balance	\$ 50,892
Receipts	303,193
Disbursements	<u>(311,907)</u>
Ending Cash Balance	<u>\$ 42,178</u>

Note 10 – Other Operating Receipts

Other operating receipts consists primarily of reimbursements from various entities for projects, non-fair fundraising and track beer sales.

Note 11 – Other Operating Disbursements

Other operating disbursements consists primarily of advertising and reimbursements.

Note 12 – Noncompliance

The Society did not maintain sufficient documentation to support certain types of receipts, in noncompliance with Ohio Administrative Code (OAC) Section 117-2-02(D).



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***

Mercer County Fairgrounds, Inc.
Mercer County
1001 W. Market Street
Celina, Ohio 45822

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 Mercer County Fairgrounds, Inc., Mercer 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 June 7, 2019, wherein we noted the Mercer County Fairgrounds, Inc. 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 a lack of sufficient audit evidence supporting the amounts for admission receipts and other operating receipts in noncompliance with Ohio Administrative Code (OAC) Section 117-2-02(D).

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Mercer County Fairgrounds, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statement, but not to the extent necessary to opine on the effectiveness of the Mercer County Fairgrounds, Inc.'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 Mercer County Fairgrounds, Inc.'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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider material weaknesses. We consider findings 2018-001 and 2018-002 to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Mercer County Fairgrounds, Inc.'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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings and responses as item 2018-001.

Mercer County Fairgrounds, Inc.'s Responses to Findings

The Mercer County Fairgrounds, Inc.'s responses to the finding identified in our audit are described in the accompanying schedule of findings and responses. We did not subject the Mercer County Fairgrounds, Inc.'s responses to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on them.

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

Julian & Grube, Inc.

Julian & Grube, Inc.
June 7, 2019

MERCER COUNTY FAIRGROUNDS, INC.
MERCER COUNTY

SCHEDULE OF FINDINGS AND RESPONSES
NOVEMBER 30, 2018

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

Material Weakness/Noncompliance - Accounting Records

Ohio Administrative Code (OAC) § 117-2-02(D) in part states that the local office should maintain adequate documentation to support the amounts recorded on its accounting ledger. It is management's responsibility to implement internal accounting control policies and procedures to reasonably ensure the Society's receipts are safeguarded and recorded. Specifically, these control procedures include the maintenance of adequate documentation to support the accuracy and completeness of the receipt records.

The Society did not maintain adequate support for certain types of receipts, specifically daily admissions to the fair at the gates and beer sales. Detailed support was not maintained for deposits of admissions totaling \$60,942 and other operating receipts sales of \$35,822.

Lack of proper support for transactions for certain types of receipts enhances the Society's risk of not depositing all funds collected.

We recommend the Society Treasurer and Board of Directors take the necessary steps to ensure the integrity of the financial records and retain adequate support of financial transactions of the Society, regarding certain gate receipts (included as Admissions) and beer sales (included as other operating receipts). We further recommend the Secretary and/or Treasurer implement procedures to adequately track and reconcile these types of gate receipts to help prevent loss of funds and improve financial reporting. Those procedures could include a ticket system that is tracked, including the amount sold, voided, and complimentary tickets/sales. Reconciliation of ticket sales and cash collected and deposited should be done. A proper ticket inventory should also be maintained that documents the inventory of tickets purchased and tickets on-hand. The Society should also obtain contracts with vendors to ensure amounts are being paid correctly for the services performed or products received.

Client Response: The Society is brainstorming on effective and efficient methods to support these deposits for the 2019 fair.

Finding Number	2018-002
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Material Weakness - Financial Reporting

Management is responsible for preparing complete and accurate financial statements 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 reported in the correct line items.

Certain adjustments were made to the Hinkle filed financial statement and notes to the financial statement.

The present control and monitoring system does not include a second review of the financial statement to ensure the information accurately portrays the activity of the Society.

MERCER COUNTY FAIRGROUNDS, INC.
MERCER COUNTY

SCHEDULE OF FINDINGS AND RESPONSES
NOVEMBER 30, 2018

**FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - (Continued)**

Finding Number	2018-002 - (Continued)
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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, which if uncorrected, could lead to a misrepresentation of the Society's activity.

We recommend the Society design and implement additional procedures to facilitate more accurate and detailed financial reporting. The Society should consider having an outside third-party, or board member with financial experience, perform a second review of the financial report prior to filing in the Hinkle System. Further, the Society should reach out to its auditor throughout the year if questions arise on how to properly account for receipts or disbursements.

Client Response: The Society will closely monitor all transactions to ensure accurate financial reporting in the future.

MERCER COUNTY FAIRGROUNDS, INC.
MERCER COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NOVEMBER 30, 2018

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2017-001	2016	<u>Material Weakness/Noncompliance - Accounting Records</u> - The Society did not comply with Ohio Administrative Code § 117-2-02(D), which outlines the procedures for public offices to maintain proper support for certain cash receipts.	Not Corrected	Repeated as finding 2018-001 as the Society did not maintain proper support for certain receipts.
2017-002	2017	<u>Material Weakness - Financial Reporting</u> - Accurate financial reporting is required in order to provide management with objective and timely information to enable well-informed decisions. Certain adjustments were made to the financial statements and notes to the financial statement for the fiscal year ended November 30, 2017.	Not Corrected	Finding repeated as 2018-002 as adjustments were posted to the current year report.

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OHIO AUDITOR OF STATE KEITH FABER



MERCER COUNTY AGRICULTURAL SOCIETY

MERCER 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
OCTOBER 3, 2019**