



Mary Taylor, CPA
Auditor of State

**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

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Mary Taylor, CPA
Auditor of State

Greene County Agricultural Society
Greene County
120 Fairground 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 an 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 adverse 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

August 6, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Directors:

We have audited the accompanying financial statements of Greene County Agricultural Society, Greene County, (the Society) as of and for the years ended November 30, 2008 and 2007. 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.

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 GAAP presentation requirements. The Auditor of State permits, but does not require societies to reformat their statements. The Society has elected not to follow GAAP statement formatting requirements. 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 years ended November 30, 2008 and 2007 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, 2008 and 2007, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of Greene County Agricultural Society, Greene County, as of November 30, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 August 6, 2009, 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.

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

Mary Taylor, CPA
Auditor of State

August 6, 2009

**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE YEARS ENDED NOVEMBER 30, 2008 AND 2007**

	2008	2007
Operating Receipts:		
Admissions	\$154,215	\$145,868
Privilege Fees	62,860	61,909
Rentals	319,936	312,795
Sustaining and Entry Fees	21,210	22,710
Parimutuel Wagering Commission	7,050	6,116
Other Operating Receipts	31,453	30,639
Total Operating Receipts	596,724	580,037
Operating Disbursements:		
Wages and Benefits	69,591	71,932
Utilities	128,577	124,035
Professional Services	28,464	36,067
Equipment and Grounds Maintenance	221,395	200,466
Race Purse	51,177	55,253
Senior Fair	19,252	20,232
Junior Fair	18,773	18,524
Capital Outlay	653	
Other Operating Disbursements	146,863	109,041
Total Operating Disbursements	684,745	635,550
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(88,021)	(55,513)
Non-Operating Receipts (Disbursements):		
State Support	26,148	29,044
County Support	36,288	56,886
Debt Proceeds	47,198	
Donations/Contributions	30,330	41,168
Investment Income		2
Debt Service	(38,275)	(45,994)
Net Non-Operating Receipts (Disbursements)	101,689	81,106
Excess (Deficiency) of Receipts Over (Under) Disbursements	13,668	25,593
Cash Balance, Beginning of Year	40,669	15,076
Cash Balance, End of Year	\$54,337	\$40,669

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

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**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2008 AND 2007**

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, Greene 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 1839 to operate an annual agricultural fair. The Society sponsors the week-long Greene County Fair during August. During the fair, harness races are held, culminating in the running of the Greene County Harness Racing. Greene County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of sixteen 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.

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. The reporting entity does not include any other activities or entities of Greene County, Ohio.

Notes 7 and 8, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity.

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

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 the Auditor of State prescribes or permits.

C. Deposits and Investments

The Society maintains a checking account and has no investments.

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.

E. 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. The Board reviews the budget throughout the year and compares it with actual results.

**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2008 AND 2007
(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

The Greene County Fair 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 reports these fees as Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 4 for additional information.

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. CASH

The carrying amount of cash at November 30, 2008 and 2007 was as follows:

	<u>2008</u>	<u>2007</u>
Demand deposits	<u>\$54,337</u>	<u>\$40,669</u>

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

**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2008 AND 2007
(Continued)**

3. BUDGETARY ACTIVITY

For the year ended November 30, 2008, the Society had budgeted receipts of \$652,750 and actual receipts of \$736,688, resulting in a variance of \$83,938. Additionally, the Society had budgeted disbursements of \$652,300 and actual disbursements of \$723,020, resulting in a variance of (\$70,720). For the year ended November 30, 2007, the Society had budgeted receipts of \$675,100 and actual receipts of \$707,137, resulting in a variance of \$32,037. Additionally, the Society had budgeted disbursements of \$675,100 and actual disbursements of \$681,544, resulting in a variance of (\$6,444).

4. HORSE RACING

State Support Portion of Purse

The financial statements report Ohio Fairs Fund money, received to supplement purse for the year ended November 30, 2008 was \$13,848, and November 30, 2007 was \$13,696, 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 Professional Service Disbursements, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2008	2007
Total Amount Bet (Handle)	\$34,785	\$30,637
Less: Payoff to Bettors	(27,735)	(24,521)
Parimutuel Wagering Commission	7,050	6,116
Tote Service Set Up Fee	(100)	(100)
Tote Service Commission	(3,414)	(2,988)
State Tax	(961)	(775)
Society Portion	\$ 2,575	\$ 2,253

5. DEBT

Debt outstanding at November 30, 2008 was as follows:

	Principal	Interest Rate
Mortgage Note	\$420,217	6.42%

The Society entered into a note for \$429,424 with US Bank on January 14, 2008 at 6.42% interest rate. This was to replace three previous notes and included an amount of \$47,197.71 payable to the Attorney General of Ohio for an audit finding from a previous audit. The monthly payment is \$3,202.66 for 240 months which began Feb 10, 2008.

**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2008 AND 2007
(Continued)**

5. DEBT (Continued)

Amortization of the above debt is scheduled as follows:

Year ending November 30:	Mortgage	Interest	Total
2009	\$ 11,712	\$ 26,720	\$ 38,432
2010	12,542	25,890	38,432
2011	13,354	25,078	38,432
2012	14,220	24,212	38,432
2013	15,144	23,288	38,432
2014-2018	91,855	100,305	192,160
2019-2023	126,035	66,125	192,160
2024-2028	135,355	19,808	155,163
Total	<u>\$420,217</u>	<u>\$311,426</u>	<u>\$731,643</u>

6. RISK MANAGEMENT

The Society provides health coverage for full-time, supervisory employees through an insurance company.

The Greene County Commissioners provide general insurance coverage for all the buildings on Greene County Fairgrounds pursuant to Ohio Revised Code §1711.24. A private company provides general liability, with limits of \$3,000,000 aggregate. This policy includes crime coverage for employee dishonesty with limits of liability of \$80,000 during fair week and \$50,000 the balance of the year. The Society's Treasurer is insured for \$115,000.

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund. Coverage is currently in effect through August 2009.

7. JUNIOR FAIR BOARD

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Greene County Fair. The Society disbursed \$18,773 in 2008 and \$18,524 in 2007 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 in 2008 and 2007 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, 2008 and 2007 follows:

	2008	2007
Beginning Cash Balance	\$9,310	\$7,800
Receipts	14,671	14,095
Disbursements	<u>(12,790)</u>	<u>(12,585)</u>
Ending Cash Balance	<u>\$11,191</u>	<u>\$9,310</u>

**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2008 AND 2007
(Continued)**

8. JUNIOR LIVESTOCK SALE COMMITTEE

The Junior Livestock Sale 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 Junior Livestock Sale auction. A commission of 5 percent on auction sales covers auction costs. The Junior Livestock Sale Committee retains this money. The accompanying financial statement does not include the Junior Livestock Sale Committee's activities. The Junior Livestock Sale Committee's financial activity for the years ended November 30, 2008 and 2007 follows:

	<u>2008</u>	<u>2007</u>
Beginning Cash Balance	\$22,018	\$25,780
Receipts	5,558	12,260
Disbursements	(11,131)	(16,022)
Ending Cash Balance	<u>\$16,445</u>	<u>\$22,018</u>

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Mary Taylor, CPA

Auditor of State

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

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

To the Board of Directors:

We have audited the financial statements of the Greene County Agricultural Society, Greene County, (the Society) as of and for the years ended November 30, 2008 and 2007, and have issued our report thereon dated August 6, 2009, wherein we noted the Society followed accounting practices the Auditor of State prescribes or permits 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 as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Society's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Society's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Society's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Society's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-004 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Society's internal control will not prevent or detect a material financial statement misstatement.

**Internal Control over Financial Reporting
(Continued)**

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe the significant deficiency described above is not a material weakness.

We also noted a certain internal control matters that we reported to the Society's management in a separate letter dated August 6, 2009.

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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2008-001 through 2008-003.

We also noted a certain noncompliance or other matter not requiring inclusion in this report that we reported to the Society's management in a separate letter dated August 6, 2009.

The Society's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Society's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management and the Board of Directors. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 6, 2009

**GREENE COUNTY AGRICULTURAL SOCIETY
GREENE COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2008 AND 2007**

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

FINDING NUMBER 2008-001

FINDING FOR RECOVERY – Repaid Under Audit

Gerald Bradds was employed part-time by the Greene County Agricultural Society. For pay period July 23 – 25, 2007, Mr. Bradds' time card documents that he worked 25.5 hours, however, the Treasurer paid him for 49 hours for the pay period resulting in 23.5 hours overpayment at \$10.00 per hour, in the amount of \$235.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Gerald Bradds in the total amount of \$235, and in favor of Greene County Agricultural Society's General Fund.

Officials' Response:

Gerald Bradds repaid \$235 on July 20, 2009 as evidenced by receipt number 420020.

FINDING NUMBER 2008-002

FINDING FOR RECOVERY – Repaid Under Audit

On December 17, 2007, the Greene County Agricultural Society Board of Directors approved Amy Test receiving a fee for obtaining sponsors for the Greene County Fair in 2008. The Board agreed to pay Ms. Test 10% for renewals and the following percentages for new sponsorships: \$0-\$10,000 = 12%; \$10,000 - \$20,000 = 15% and over \$20,000 = 25%.

In 2008, Ms. Test sold the following sponsorships:

Type of Sponsorship	Amount Collected	Percentage	Calculated Fee	Amount Paid	Variance
Renewal	\$6,250	10%	\$625	\$ 625	
New	2,500	12%	300	400	\$100
Total			\$925	\$1,025	\$100

The Treasurer paid Amy Test \$965 on check #20028 dated 10/20/08 and \$60 on check #20097 dated 3/9/09 for a total amount of \$1,025 resulting in an overpayment of \$100.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Amy Test in the total amount of \$100, and in favor of Greene County Agricultural Society's General Fund.

Officials' Response:

Amy Test repaid \$100 on July 27, 2009 as evidenced by receipt number 4746.

FINDING NUMBER 2008-003

Material Noncompliance

Ohio Revised 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. 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 first business day following the date of receipt.

The Rental Agent did not consistently deposit the security deposit/rent checks for the dining hall or assembly building. She held most customers' checks and returned them after the event. All money collected should be deposited in a timely manner and the Treasurer should issue a check for security deposit refunds.

Officials' Response:

A resolution was made at the August 17, 2009 Directors meeting that any monies over \$1,000.00 will be deposited with the treasurer within 36 hours. Monies less than \$1,000.00 will be safeguarded until deposited. All rental security deposit will be deposited in the bank. A check, less any damages, will be issued upon completion of the event.

FINDING NUMBER 2008-004

Significant Deficiency

Rental Contracts

When testing the 2007 and 2008 rental income the following weaknesses were noted:

- Not all checks were deposited; some were held and returned to the customer.
- Copies of the receipt and/or contract were not provided to the Treasurer; therefore the names on the receipts/contracts did not agree to the ledgers.
- Security deposits were not verified to the revenue account before being refunded which could result in a customer to be given a refund he is not entitled to receive.
- Security deposit refunds were posted as expenditures instead of a reduction of revenue causing both revenue and expenditures to be overstated.

Not depositing all money collected and posting refunds as expenditures can lead to material misstatements of both revenue and expenditures. In addition, the rental agent received a bonus based on a percentage of rental contracts less security deposits. These misstatements could have led to overpayment to the Rental Agent.

**FINDING NUMBER 2008-004
(Continued)**

The following procedures should be established and implemented to improve the accountability of this activity:

- All money collected should be deposited and a refund check be written by the Treasurer;
- A copy of the rental receipt should be given to the Treasurer and include the name on the contract, contract number, check number and whether security deposit or rent;
- Treasurer should establish a subaccount for rental income and security deposits; refunds should be debited to the security deposit subaccount;
- The Rental Agent's bonus should be calculated from the rental income subaccount after reconciling the receipts;
- The Treasurer should verify that both security deposit and rent were paid and deposited prior to issuing a refund check for the security deposit.

Officials' Response:

Checks will be deposited as stated above in Finding 2008-003.

Copies of the receipt will be attached to the contract and given to the treasurer. Security deposits will be verified before being refunded.

Security deposit refund will be an offset to the income account.

Security deposits have not, nor will be, figured into the rental agent's commission.



Mary Taylor, CPA
Auditor of State

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
SEPTEMBER 3, 2009**