



Dave Yost • Auditor of State

**PICKAWAY COUNTY AGRICULTURAL SOCIETY
PICKAWAY COUNTY
NOVEMBER 30, 2017**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Pickaway County Agricultural Society
Pickaway County
415 Lancaster Pike
Circleville, Ohio 43113

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 Pickaway County Agricultural Society, Pickaway County, Ohio (the Society) as of and for the year ended November 30, 2017.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these 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 these 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 statements 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 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 audit opinion.

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

As described in Note 2 of the financial statements, the Society prepared these 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 *Opinion on Regulatory Basis of Accounting* 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, 2017, and the respective changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of the Pickaway County Agricultural Society, Pickaway County as of November 30, 2017, for the 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 Matters

Prior Period Financial Statements Audited by a Predecessor Auditor

The financial statements of the Pickaway County Agricultural Society, Pickaway County, Ohio (the Society), as of and for the year ended November 30, 2016, were audited by predecessor auditor whose report dated May 20, 2017 expressed an unmodified opinion on those regulatory cash basis statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2018, 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.



Dave Yost
Auditor of State
Columbus, Ohio

June 12, 2018

Pickaway County Agricultural Society
Pickaway County
Statement of Receipts, Disbursements
and Changes in Fund Balance (Regulatory Cash Basis)
For the Years Ended November 30, 2017 and 2016

	2017	2016
Operating Cash Receipts		
Admissions	\$81,646	\$99,211
Privilege Fees	41,591	43,357
Rentals	152,516	145,350
Sustaining and Entry Fees	33,659	29,754
Pari-mutuel Wagering Commission	516	894
Other Operating Receipts	31,086	12,457
<i>Total Operating Cash Receipts</i>	<u>341,014</u>	<u>331,023</u>
Operating Cash Disbursements		
Wages and Benefits	42,647	59,601
Utilities	63,569	63,561
Professional Services	33,436	23,356
Equipment and Grounds Maintenance	27,613	32,649
Race Purse	99,674	96,707
Senior Fair	10,818	16,716
Junior Fair	6,069	6,405
Advertising	1,596	1,898
Rent/Lease	4,244	5,195
Capital Outlay	102,143	14,232
Other Operating Disbursements	82,182	95,630
<i>Total Operating Cash Disbursements</i>	<u>473,991</u>	<u>415,950</u>
<i>Operating Loss</i>	<u>(132,977)</u>	<u>(84,927)</u>
Non-Operating Receipts		
State Support	63,666	76,779
County Support	28,471	2,400
Other Restricted, Donations, Sponsorships & Promotions	62,630	58,738
Interest Income	170	131
Sale of Personal Property	-	300
<i>Total Non-Operating Receipts</i>	<u>154,937</u>	<u>138,348</u>
<i>Net Change in Fund Cash Balances</i>	21,960	53,421
<i>Fund Cash Balances, Beginning of Year</i>	<u>154,928</u>	<u>101,507</u>
<i>Fund Cash Balance, End of Year</i>	<u><u>\$176,888</u></u>	<u><u>\$154,928</u></u>

See accompanying notes to the financial statements

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Pickaway County Agricultural Society
Pickaway County
Notes to the Financial Statements
For the Years Ended November 30, 2017 and 2016

Note 1 – Reporting Entity

The Agricultural Society of Pickaway County (the Society), Pickaway 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 County agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1945 to operate an annual agricultural fair. The society sponsors the week – long Pickaway County Fair during June. During the fair, harness races are held, culminating in the running of the Pickaway County Harness Racing Program. Pickaway County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of twenty-one directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Pickaway 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 and pari-mutuel wagering relating to harness racing. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events including flea markets. The reporting entity does not include any other activities or entities of Pickaway County, Ohio.

Notes 8 and 9, respectively; summarize 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 not reported in the Society’s financial statements.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Society’s financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Basis of Accounting

These financial statements follow 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include 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.

Pickaway County Agricultural Society
Pickaway County
Notes to the Financial Statements
For the Years Ended November 30, 2017 and 2016

Note 2 – Summary of Significant Accounting Policies – (Continued)

Deposits

The Society only has depository accounts.

Capital Assets

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

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

Pickaway County Harness stake races are held during the Pickaway County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

Sustaining and Entry Fees: Horse owners and the Ohio Colt Racing Association pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statements 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.

Comparative Information

Comparative data for the prior year has been presented in the basic financial statements in order to provide an understanding of the changes in the Society's financial position and operations.

Pickaway County Agricultural Society
Pickaway County
Notes to the Financial Statements
For the Years Ended November 30, 2017 and 2016

Accordingly, such information should be read in conjunction with the Society's basic financial statements for the year ended December 31, 2016, from which the comparative data was derived.

Note 3 – Deposits

The Society maintains a deposit pool. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at November 30, 2017 and 2016 was as follows:

	2017	2016
Demand deposits	\$ 176,888	\$ 154,928
Total deposits	\$ 176,888	\$ 154,928

Deposits

Deposits are insured by the Federal Depository Insurance Corporation.

Note 4 – Horse Racing

State Support Portion of Purse

The financial statements report Ohio Fairs Fund money, received to supplement purse for the years ended November 30, 2017 and 2016 were \$8,963 and \$10,463, respectively, as State Support.

VLT Purse Support Allocation

The financial statements report VLT Purse that supplements the racing purse, received from the Ohio Harness Horsemen Association. The Society received \$64,100 and \$62,500 for fiscal years ended November 30, 2017 and 2016, respectively. During 2017, \$11,000 was reported as Other Operating Receipts and \$53,100 was reported as Other Restricted, Donations, Sponsorships, & Promotions. During 2016, \$9,000 was reported as Other Operating Receipts and \$53,500 was reported as State Support.

Pari-mutuel Wagering

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

Pickaway County Agricultural Society
Pickaway County
Notes to the Financial Statements
For the Years Ended November 30, 2017 and 2016

Note 4 – Horse Racing –(Continued)

Pari-mutuel Wagering – (continued)

	2017	2016
Total Amount Bet (Handle)	\$ 12,466	\$ 15,609
Less: Payoff to Bettors	(9,906)	(12,436)
Parimutuel Wagering Commission	2,560	3,173
Tote Service Set Up Fee	(900)	(500)
Tote Service Commission	(774)	(1,340)
State Tax	(370)	(439)
Society Portion	<u>\$ 516</u>	<u>\$ 894</u>

Note 5 – Risk Management

The Society does not provide any benefits to its employees, other than workers compensation through the State of Ohio Workers Compensation Program.

The Pickaway County Commissioners provide general insurance coverage for all the buildings on the Pickaway County Fairgrounds pursuant to Ohio Revised Code § 1711.24.

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, 2016, 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, 2016 and 2015 (latest information available):

Pickaway County Agricultural Society
Pickaway County
Notes to the Financial Statements
For the Years Ended November 30, 2017 and 2016

Note 5 – Risk Management (Continued)

	<u>2016</u>	<u>2015</u>
Assets	\$ 42,182,281	\$ 38,307,677
Liabilities	<u>(13,396,700)</u>	<u>(12,759,127)</u>
Net Position	<u>\$ 28,785,581</u>	<u>\$ 25,548,550</u>

At December 31, 2016 and 2015, respectively, the liabilities above include approximately 12.0 million and 11.5 million of estimated incurred claims payable. The assets above also include approximately \$11.5 million and \$11 million of unpaid claims to be billed. The Pool’s membership increased to 520 members in 2016 from 499 in 2015. These amounts will be included in future contributions from members when the related claims are due for payment.

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>2017</u>	<u>2016</u>
Contributions to PEP	\$ 16,208	\$ 15,393

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.

Note 6 – Social Security

Society employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. 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 through November 30, 2017 and 2016.

Pickaway County Agricultural Society
Pickaway County
Notes to the Financial Statements
For the Years Ended November 30, 2017 and 2016

Note 7 – Construction and Contractual Commitments

The Society had no outstanding construction or other contractual commitments during the years ending November 30, 2017 or 2016.

Note 8 – Junior Fair Board

The Junior Fair Board, which is comprised of 4-H and FFA, is responsible for the Junior Fair Division activities of the Pickaway County Fair. The Society disbursed \$6,069 in 2017 and \$6,405 in 2016 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. The Society received \$100 from Pickaway County and \$3,663 from the Ohio Department of Agriculture for support of Junior Fair activities for the year ended November 30, 2017 and \$100 from Pickaway County and \$2,649 from Ohio Department of Agriculture for the year ended November 30, 2016.

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, 2017 and 2016 follows:

	2017	2016
Beginning Cash Balance	\$ 1,693	\$ 1,834
Receipts	1,908	1,689
Disbursements	(1,940)	(1,830)
Ending Cash Balance	<u>\$ 1,661</u>	<u>\$ 1,693</u>

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 Pickaway County’s auction. A commission is charged to cover auction costs. The Junior Livestock Committee retains this money. The accompanying financial statements do not include the Junior Livestock Committee’s activities. The Junior Livestock Committee’s financial activity for the years ended November 30, 2017 and 2016 follows:

	2017	2016
Beginning Cash Balance	\$ 64,128	\$ 57,774
Receipts	308,266	323,127
Disbursements	(317,157)	(316,773)
Ending Cash Balance	<u>\$ 55,237</u>	<u>\$ 64,128</u>



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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*

Pickaway County Agricultural Society
Pickaway County
415 Lancaster Pike
Circleville, OH 43113

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 statements of the cash balances, receipts, and disbursements of the Pickaway County Agricultural Society, Pickaway County, (the Society) as of and for the year ended November 30, 2017, and the related notes to the financial statements, and have issued our report thereon date June 12, 2018 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 noted the financial statements as of November 30, 2016 were audited by a predecessor auditor whose report dated May 20, 2017 expressed an unmodified opinion on those regulatory cash basis statements.

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 Society'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 weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2017-001 to be a significant deficiency.

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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Society's Response to Finding

The Society's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not subject the Society's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 report is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 12, 2018

**PICKAWAY COUNTY AGRICULTURAL SOCIETY
PICKAWAY COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2017**

Finding 2017-001

Admissions Revenue Controls- Significant Deficiency

The Accounting Manual for Agricultural Societies prescribes a process for admissions tickets, as follows:

- All tickets for admittance to the fair and its events shall be consecutively pre-numbered;
- Separate tickets shall be used to account for each type of admission;
- The numbered sequence of tickets given to distribution locations shall be recorded;
- All unsold tickets and cash for sold tickets shall be returned and compared against the tickets issued;
- The cash returned should equal the expected revenue from the tickets sold;
- A single pre-numbered cash receipt shall be issued for each batch of tickets sold;
- Separate reconciliations shall be performed for groups of tickets assigned to each local merchant for sale; and
- A single, pre-numbered cash receipt shall be assigned to account for the cash associated with all reconciliations.

The Society received admission receipts from the sales of pre-numbered tickets and recorded those amounts on a separate Check Out Sheet for three gates for each day. The Society used a different color ticket for each day at the fair and an alternate color for special rate tickets. Over six days of ticket sales and three gates, the Society sold four different types of tickets at each gate: Daily Gate Tickets, Pit Pass Tickets, Senior Day Tickets and Exhibitor Tickets. The Society also sold tickets in their office for Exhibitor Tickets and Membership Tickets prior to the start of the fair.

Check Out sheets reported the first and last tickets sold to help identify the number of admissions per gate. While the Society did not maintain evidence of the first and last tickets to support the ticket numbers recorded on the check-out sheets, new ticket rolls were used for a majority of the days and the Society maintained the majority of the remaining rolls which were used to verify the last number issued.

Despite these controls procedures we noted this was not the case for all types of tickets sold. We identified the following deficiencies in admissions record keeping:

- One day at Gate B, total number of tickets recorded as sold did not recalculate to the total deposit.
- Two days at Gate A, a new roll of tickets was not used and the first ticket available for sale was not saved to support the first ticket recorded on the Check Out sheet.
- Five days at Gate C, a new roll of tickets was not used for the sale of pit passes, and the first ticket available for sale was not saved to support the first ticket recorded on the Check Out sheet.
- Gates did not record the individual numbers of each pre-numbered exhibitor pass sold.

By not maintaining all the supporting documentation to evidence the number of tickets and passes sold, the Society is at an increased risk of theft occurring during the collections of admissions.

**PICKAWAY COUNTY AGRICULTURAL SOCIETY
PICKAWAY COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2017
(Continued)**

Finding 2017-001 (Continued)

Admissions Revenue Controls- Significant Deficiency (Continued)

We recommend the Board establish a policy requiring gate administrators to maintain the beginning and ending tickets for the day and provide a list of the pre-numbered exhibitor passes sold on the Check Out sheet. We also recommend the Treasurer evidence his review of the Check Out sheets by affixing his signature or initials to the sheet.

Official's Response:

During the June 2018 fair, we have placed an implemented the practice in keeping the first and last tickets sold. These tickets have been attached to the checkout sheet for each day during the fair.



Dave Yost • Auditor of State

PICKAWAY COUNTY AGRICULTURAL SOCIETY

PICKAWAY 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
AUGUST, 14 2018