

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **BUDGET POLICY**

#### Purpose:

The purpose of the Budget Policy is to provide adequate financial planning to ensure the promotion and execution of the Great Geauga County Fair, to set the compensation rates annually, and to provide for a reserve for inclement weather. This policy covers budgeted non emergency expenses only.

#### Procedures:

Annually at the December board meeting the Budget Committee will present a budget to the directors for discussion and adoption. The Treasurer will prepare a report of the previous year's budget vs. actual receipts and expenditures. Every attempt will be made to seek input from various committees. A reserve will be set by consensus. This is a planning purposes only budget.

#### Implementation:

The Budget is a working document meant to give guidance to those committees having the power to recommend the expenditure of funds to the governing board such as Grounds, and Entertainment. Any committee purchase in excess of \$200.00 must be approved by a majority of the governing board regardless of the committee's budget.

Directors are authorized by the governing board to order ribbons, trophies, hire judges and department help, and purchase miscellaneous supplies for their individual areas of responsibility. All other expenditures need to be approved by a vote of the governing board.

Individual directors do not have the authority to commit the funds of the Society or enter into contracts on behalf of the Society.

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **CELL PHONES AND CELL PHONE USE**

The Geauga County Agricultural Society has authorized the use of Society cell phones for the business of the Society and to conduct The Great Geauga County Fair. The Secretary and Treasurer are charged with monitoring the use and the parameters of the cell phone contract. Any personal use beyond the contracted minutes must be reimbursed to the Society by the party using the cell phone.

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **CREDIT CARDS AND CREDIT CARD USE**

The Geauga County Agricultural Society has authorized the use of a credit card through the Middlefield Banking Company (VISA), Home Depot and Staples for the business of the Society and to conduct The Great Geauga County Fair. Receipts are attached to monthly statements. All purchases are reviewed by the Secretary and forwarded to the Treasurer for payment. Other employees, Directors and Auxiliary needing to make credit card purchases must obtain authorization from the Secretary or the Treasurer.

**GEAUGA COUNTY AGRICULTURAL SOCIETY**  
**BOARD OF DIRECTORS COMPENSATION**

It is understood The Geauga County Agricultural Society Board of Directors compensation will be set annually based on the provisions of the Laws and Rules of County and Independent Agricultural Societies of the Ohio Department of Agriculture, known as “The Redbook”.

**GEAUGA COUNTY AGRICULTURAL SOCIETY**  
**EQUAL EMPLOYMENT OPPORTUNITY POLICY**

Purpose:

The purpose of the EEO Policy is to ensure compliance with all Federal Employment Laws applicable to the GCAS.

Procedures:

The GCAS will post the current Federal Wage and Standards Laws in a public area. When posting, interviewing and hiring the regulations of the EEOC are observed.

Implementation:

The GCAS will provide training and information to Directors who hire or contract services regarding the requirements of the Equal Employment Opportunity Law. No prohibited employment policies or practices will be permitted. (See *Prohibited Practices* pages 1-4.)

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **EXECUTIVE COMMITTEE POLICY**

It is understood that the Executive Committee of The Geauga County Agricultural Society shall consist of the President, Vice President, Secretary, Treasurer and Immediate Past President.

In the event that the Immediate Past President is no longer on the Board of Directors, the Second Immediate Past President will be appointed to fill the position. To fill the position in the event neither of the two are members of the Board of Directors, the current Board shall nominate a Board Member from the floor and approve with a simple majority vote.

In the event that a vacancy occurs in the position of President, Vice President, Secretary or Treasurer the current Board of Directors shall nominate a Board Member from the floor and approve by a simple majority vote. Until the officer position is replaced on the Board of Directors.

The Executive Committee will hear all protests filed in accordance with the rules and regulations of the Board. They will also assume the responsibilities of the Audit, Budget and Records Retention Committee.

The Executive Committee may request information or attendance from any outside source, as it pertains to a specific topic of discussion.

The Executive Committee will convene at the request of any one of its members who will submit the request to the Secretary who will then arrange the meeting.

It is understood that the members of the Executive Committee are aware of the Boards' Conflict of Interest Policy, and have signed the annual Conflict of Interest Statement as an officer of the Board.

## **FIXED ASSETS POLICY**

### **GEAUGA COUNTY AGRICULTURAL SOCIETY**

The Geauga County Agricultural Society (GCAS) is charged with the fiduciary responsibility caring for the buildings and grounds of The Great Geauga County Fair. All land and buildings are the property of Geauga County and as such are recorded and insured by the Geauga County Commissioners.

The GCAS is charged with the exclusive duty of conducting an annual agricultural fair. Liability insurance is obtained by GCAS in compliance with the lease between the Geauga County Commissioners and the GCAS. Inland Marine equipment is scheduled on that liability policy and held in the name of the GCAS.

The schedule of inland marine equipment as listed is the Fixed Assets Inventory of the GCAS.

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **MAIL, RECEIPTS AND CASH POLICY**

It is the practice of the Geauga County Agricultural Society to make every effort to maintain the maximum security of all resources with a limited number of staff members. To that end, the incoming mail will be gathered, opened, inspected and dispersed by the Secretary's office. Another office staff person in the Secretary's office will deposit incoming fund related to that operation such as membership fees and entry fees. The funds pertinent to the Treasurer's accounts will be deposited by the Treasurer or her designee.

Incoming invoices will be reviewed and approved by the Fair Secretary before forwarding to the Treasurer for payment.

**GEAUGA COUNTY AGRICULTURAL SOCIETY**  
**MILEAGE & OUT-OF-POCKET EXPENSE POLICY**

The Geauga County Agricultural Society will reimburse approved business related mileage at a rate of \$0.40 per mile and approved business related expenses, exclusive of sales tax.

Mileage and business related expenses must be submitted in writing to the Board Secretary for review and approval before forwarding to the Treasurer for payment.

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **OPEN MEETINGS**

The regular meetings of the Geauga County Agricultural Society are held on the third Thursday of each month at 8:00 p.m. in the School Building. The Annual Organizational meeting is held the second Thursday of October as per the Constitution. Any additional meetings of the Geauga County Agricultural Society or its committees will be posted in the 'Calendar' section of the website [www.geaugafair.com](http://www.geaugafair.com), and on the door of the Secretary's office.

The meetings are open to the public. Persons requesting notification of the meeting schedule may do so by writing: Paul Harris, Secretary, GCAS, PO Box 402, Burton OH 44021 and by providing sufficient self-addressed, stamped envelopes.

# **GEAUGA COUNTY AGRICULTURE SOCIETY (GCAS) PUBLIC RECORDS POLICY**

## **MISSION STATEMENT**

Openness leads to a better informed citizenry, which leads to better government and better public policy. Consistent with the premise that government at all levels exists first and foremost to serve the interests of the people, it is the mission and intent of GCAS to at all times fully comply with and abide by both the spirit and the letter of Ohio's Public Records Act.

## **DEFINING PUBLIC RECORDS**

All records kept by **GCAS** are public unless they are exempt from disclosure under Ohio law. All public records must be organized and maintained in such a way that they can be made available for inspection and copying.

A record is defined to include the following: A document in any format – paper, electronic (including, but not limited to, business e-mail) – that is created, received by, or comes under the jurisdiction of **GCAS** that documents the organization, functions, policies, decisions, procedures, operations, or other activities of the office.

## **RESPONSE TIMEFRAME**

Public records are to be available for inspection during regular business hours, with the exception of published holidays. Public records must be made available for inspection promptly. Copies of public records must be made available within a reasonable period of time. "Prompt" and "reasonable" take into account the volume of records requested; the proximity of the location where the records are stored; and the necessity for any legal review and redaction of the records requested.

It is the goal of **GCAS** that all requests for public records should be acknowledged in writing or, if possible, satisfied within **10** business days following the office's receipt of the request.

## **HANDLING REQUESTS**

No specific language is required to make a request for public records. However, the requester must at least identify the records requested with sufficient clarity to allow the office to identify, retrieve, and review the records. If it is not clear what records are being sought, the office must contact the requester for clarification, and should assist the requester in revising the request by informing the requester of the manner in which the office keeps its public records.

The requester does not have to put a records request in writing, and does not have to provide his or her identity or the intended use of the requested public record. It is this

office's general policy that this information is not to be requested. However, the law does permit the office to ask for a written request, the requestor's identity, and/or the intended use of the information requested, but only (1) if a written request or disclosure of identity or intended use would benefit the requestor by enhancing the office's ability to identify, locate, or deliver the public records that have been requested; and (2) after telling the requestor that a written request is not required and that the requester may decline to reveal the requestor's identity or intended use.

In processing the request, the office does not have an obligation to create new records or perform new analysis of existing information. An electronic record is deemed to exist so long as a computer is already programmed to produce the record through simple sorting, filtering, or querying. Although not required by law, the office may accommodate the requestor by generating new records when it makes sense and is practical under the circumstances.

In processing a request for inspection of a public record, an office employee must accompany the requester during inspection to make certain original records are not taken or altered.

A copy of the most recent edition of the Ohio Sunshine Laws manual is available via the Attorney General's internet website ([www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov)) for the purpose of keeping employees of the office and the public educated as to the office's obligations under the Ohio Public Records Act, Open Meetings Act, records retention laws and Personal Information Systems Act.

## **ELECTRONIC RECORDS**

Records in the form of e-mail, text messaging, and instant messaging, including those sent and received via a hand-held communications device (such as a Blackberry) are to be treated in the same fashion as records in other formats, such as paper or audiotape.

Public record content transmitted to or from private accounts or personal devices is subject to disclosure. All employees or representatives of this office are required to retain their e-mail records and other electronic records in accordance with applicable records retention schedules.

## **DENIAL OR REDACTION OF RECORDS**

If the requester makes an ambiguous or overly broad request or has difficulty in making a request for public records, the request may be denied, but the denial must provide the requester an opportunity to revise the request by informing the requester of the manner in which records are maintained and accessed by the office.

Any denial of public records requested must include an explanation, including legal authority. If the initial request was made in writing, the explanation must also be in writing. If portions of a record are public and portions are exempt, the exempt portions may be redacted and the rest released. When making public records available for public inspection or copying, the office shall notify the requestor of any redaction or make the redaction

plainly visible. If there are redactions, each redaction must be accompanied by a supporting explanation, including legal authority.

### **COPYING AND MAILING COSTS**

Those seeking public records may be charged only the actual cost of making copies, not labor. The charge for paper copies is **10** cents per page. The charge for electronic files downloaded to a compact disc is **\$10** per disc.

A requester may be required to pay in advance for costs involved in providing the copy. The requester may choose whether to have the record duplicated upon paper, upon the same medium in which the public record is kept, or upon any other medium on which the office determines that the record can reasonably be duplicated as an integral part of the office's normal operations.

If a requester asks that documents be mailed, he or she may be charged the actual cost of the postage and mailing supplies. There is no charge for documents e-mailed.

### **MANAGING RECORDS**

**GCAS** records are subject to records retention schedules. The office's current schedules are available at The Secretaries office **14373 N. Cheshire St. Burton ,OH 44021**, a location readily available to the public as required by §149.43(B)(2), Ohio Revised Code.

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **RECORDS RETENTION POLICY**

The Geauga County Agricultural Society recognizes that as a tax-exempt organization, proper record keeping, record retention and record disposal are very important. In order to retain Federal Tax exemption, the Society will comply with all federal and state laws relating to record keeping, record retention and record disposal.

All institutional and legal records, federal tax records, accounting and financial records, litigation records, insurance records and personnel files will be recorded and retained to the minimum standards set by federal and state mandate and as listed in Attachment "A" of this policy. Attachment "A" will be updated from time-to-time as requirements change. The term 'records' include hard paper copy, computer disks, microfilm, visual media and such other electronic communications.

In addition, the Society may identify other non-mandated, but valuable intangible property of importance that it will strive to protect and preserve. The property could include, but is not limited to certificates, licenses, publications royalty records and other background material which will be treated and retained as permanent records where possible.

The Secretary and Treasurer will be responsible for maintaining the records of the Society and they are authorized to dispose of records but only when the records have exceeded the retention periods mandated by law or otherwise stated. The disposal of documents that include or might include confidential information such as personal identification numbers including Social Security numbers, will be disposed of by shredding or other means that will insure to protect confidential information.

**ATTACHMENT A**  
**RECORDS RETENTION POLICY**

**INSTITUTIONAL AND LEGAL RECORDS:**

Articles of Incorporation	Permanent
Charter	Permanent
By-Laws	Permanent
Minutes of Directors Meetings	Permanent
Minutes of Board Committee Meetings	Permanent
Deeds and Titles	Permanent
Leases	While active + 6 years
Patent & Trademark Records	While active + 12 years
State Qualification of Doing Business	Permanent

**FEDERAL TAX RECORDS**

Form 990 and support	Permanent
Form 990-T and support	Permanent
IRS Exemption Application & Determination Letter	Permanent
State Tax Exemptions	Permanent

**ACCOUNTING & FINANCIAL RECORDS**

Accounts Receivable and Subsidiary ledgers	10 years
Uncollected Accounts	10 years
Accounts Payable and Subsidiary ledgers	10 years
1099 and other federal forms	10 years
Check Registers	10 years
Description of Accounting System	Permanent
General Ledgers & Operating Ledgers	While active + 9 years
Program Annual Financial Reports	While active + 9 years
Annual Financial Statement & Audit Reports	Permanent

**LITIGATION RECORDS**

Claims	While active + 9 years
Court documents & Records	While active + 9 years
Discovery Materials	While active + 9 years
Settlement Documents	Permanent

## INSURANCE RECORDS

Property & Liability Policies	While active + 12 years
Insurance claims documentation	While active + 12 years

## BANK RECORDS

Bank Statements	7 years
Wire Transfer records	7 years
Bank Reconciliation's & Support	7 years
Cancelled Checks	7 years

## PERSONNEL FILES

Personnel Files Including: I-9 records, applications & resumes, Performance evaluations, Personnel Action forms, Cobra Notice, inventions and proprietary agreement, etc.	While active + 6 years
EEO Records (AAP, EEO-1)	While active + 3 years
Benefit Plans	While active + 6 years
Application of non-selected Candidates	2 years

## **SEXUAL HARRASSMENT POLICY**

### **Geauga County Agricultural Society**

It is the Policy of the Geauga County Agricultural Society to adhere to the laws pertaining to Sexual Harassment as follows:

It is unlawful to harass a person (an applicant or employee) because of that person's sex. Harassment can include "sexual harassment" or unwelcome sexual advances, requests for sexual favors, and other verbal or physical harassment of a sexual nature.

Harassment does not have to be of a sexual nature, however, and can include offensive remarks about a person's sex. For example, it is illegal to harass a woman by making offensive comments about women in general.

Both victim and the harasser can be either a woman or a man, and the victim and harasser can be the same sex.

Although the law doesn't prohibit simple teasing, offhanded comments, or isolated incidents that are not very serious, harassment is illegal when it is so frequent or severe that it creates a hostile or offensive work environment or when it results in an adverse employment decision (such as the victim being fired or demoted).

The harasser can be the victim's supervisor, a supervisor in another area, a co-worker, or someone who is not an employee of the employer, such as a client or customer.

## Naming Policy Committee

Meeting called to order @ 7:30 PM by Chairman Robert Phillips. Members present: Mary canfield, Paul Harris, John Rowland, Sam Plants and Terry Zion. Absent: George White. Guest: Tony Rastall.

After a lengthy discussion of all the items of the July 23, 2009 meeting, the following items were agreed to be recommended for approval to the Board, as a set of guidelines for future donations and memorial requests.

Any structure to be named must be in the Development Goals adopted by the Board. Naming rights are based on the following schedule.

Structure Cost	Length
25%	5 years
50%	10 years
75%	15 years
100%	20 years

## **GEAUGA COUNTY AGRICULTURAL SOCIETY**

### **WHISTLEBLOWER POLICY**

#### General:

The Geauga County Agricultural Society expects its directors and officers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Society, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

#### Reporting Responsibility:

It is the responsibility of all directors, officers and employees to report violations or suspected violations in accordance with this Whistleblower Policy and Ohio's Whistleblower Code.

#### No Retaliation:

No director, officer or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation or adverse consequence. A director, officer or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of their duties. The Whistleblower Policy is intended to encourage and enable any related or interested party to raise serious concerns within the Society prior to seeking resolution outside the Society.

#### Reporting Violations:

The Code addresses the Society's open door policy and suggests that all parties share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Secretary or the Treasurer is in the best position to address an area of concern. However, if someone is not comfortable speaking with the Secretary or the Treasurer or they are not satisfied with the response from either or both parties, they are encouraged to speak with the President of the Society who has the specific responsibility to investigate all reported violations. For suspected fraud, or when someone is not satisfied or is uncomfortable with the President's response the Immediate Past President should be contacted. In these cases the Immediate Past President shall have the responsibility to investigate any suspected violations.

#### Compliance Officer:

The Board President shall serve as the Society's Compliance Officer and is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Board of Directors and/or the Executive Committee. The Compliance Officer shall have direct access to the Executive Committee of the Board of Directors and is required to report to the Executive Committee at least annually on any compliance activity.

#### Accounting and Audition Matters:

The Executive Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Office shall immediately notify the Executive Committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith:

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious offense.

Confidentiality:

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations:

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.