

Ohio Administrative Code

Rule 117-10-01 Financial reporting and accounting: county agricultural societies and independent agricultural societies.

Effective: January 23, 2006

Each county agricultural society and independent agricultural society shall, for financial reporting and accounting purposes:

- (A) Record and report all financial transactions on a fiscal year basis beginning on December 1 and ending November 30 for each fiscal year.
- (B) Record and report all financial transactions in accordance with appendix A of the auditor of state manual, "Uniform System of Accounting for Agricultural Societies."