

ROSS COUNTY AGRICULTURAL SOCIETY
POLICIES AND PROCEDURES HANDBOOK

Approved by Board of Directors on
October 1, 2012

Amended 6/30/14

Amended 7/18/16

Amended 10/3/16

Amended 10/2/17

Amended 12/10/18

Amended 1/7/19

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ROSS 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 Ross 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 November 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. (Revised Motion 12-13-18)

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 \$100.00 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.

BOARD OF DIRECTORS COMPENSATION

It is understood The Ross 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".

CHECK CASHING POLICY

The RCAS adopted policy on September 17, 2012 regarding cashing checks.

Motion: 9-5-12

No cashing checks for cash. Checks will be accepted for amount of purchase only.

CREDIT CARDS AND CREDIT CARD USE

Revision approved on January 7, 2019. Motion: 1-7-19

1. This policy applies to all (i) payment cards, checks or other payment instruments associated with a credit account issued by a financial institution or a retailer, and (ii) payment cards related to the receipt of grant funds. All such cards and instruments are referred to herein as “credit cards”.
2. This policy does not apply to procurement cards (P-cards), or to gas cards or other payment cards that are capable of use only for the purchase of certain limited types of goods.
3. The Ross County Agricultural Society will not obtain or maintain any debit cards.
4. The Treasurer will work with the appropriate financial institutions that issue credit cards to determine the best type of credit card accounts for the Society, and also to determine which store credit card accounts the Society will utilize.
 - a. The Treasurer is responsible for working with the issuing financial institution to determine the dates when credit cards expire and the re-issuance of replacement cards.
 - b. The Treasurer is responsible for determining, when necessary, the need to cancel a credit card account and any adjustment to credit limits on the credit cards.
 - c. The Treasurer is responsible for notifying the issuing financial institution of a lost or stolen card.
5. Credit cards will be established in the name of the Ross County Agricultural Society and the specific name of an individual with a maximum credit limit for each set by Society.
6. Credit cards and store credit accounts with limits and authorized users are as follows:

VISA - \$10,000, Menard’s - \$20,000, Lowe’s - \$23,500, Sam’s Club - \$4,000 and TSC - \$5,000. Other credit cards and store credit accounts may be added as deemed necessary by the Society by board resolution.

 - a. Treasurer
 - b. Secretary
 - c. Fairgrounds Manager
 - d. Directors as authorized by the President
7. Prior to initial receipt of a credit card, each individual must agree to and sign the Credit Card Responsibility and Use Procedures.
8. The Board authorizes the use of credit cards for use in connection with Society – approved or Society-related activities and for only those types of expenses that are for the benefit of the Society that serve a valid and proper public purpose shall be paid for by credit card. Credit cards will be used primarily for travel expenses to conferences, purchase of supplies and materials, postage and pre-payment of materials when required by a vendor. In any event, credit cards may be used only for expenditures that are within the applicable budget and departmental guidelines.
9. For each purchase made using a credit card, an itemized receipt indicating the amount paid, the vendor, and the goods/services purchased must be submitted to the Treasurer promptly following the purchase.
10. Use of a credit card for personal expenditures, for expenditures in excess of the applicable credit limit, or otherwise in violation of this policy constitutes a misuse of the credit card. Any Society personnel engaging in misuse of a credit card will be responsible to reimburse the Society for any unauthorized expenditures and may be subject to disciplinary action up to and including termination of employment.
11. The Board of Director’s will appoint a Compliance Officer to review all credit card accounts every six months, including: the number of accounts and issued/active cards, account expiration dates and credit limits. The Treasurer may not also serve as the Compliance Officer.

12. The Compliance Officer may use a credit card only with the prior authorization of the Treasurer, except that the President serving in the role as Compliance Officer may use a credit card as otherwise authorized in this policy.
13. The Compliance Officer may not authorize Society personnel to use a credit card, except that the President serving in the role as Compliance Officer may authorize such use in accordance with this policy.
14. If a credit card is lost or stolen, or if Society personnel became aware of unauthorized or fraudulent use of any of the Society's credit card accounts, the same must be reported immediately to the Treasurer and Compliance Officer.
15. All monthly credit card statements and other correspondence associated with the credit card accounts will be sent to the Ross County Agricultural Society. Payment of the monthly statements must be made in a timely fashion so that finance charges and late payment fees are not incurred.
16. If the Compliance Officer is authorized to use a credit card, on a monthly basis, the Treasurer (or the Treasurer's designee, who may not be the Compliance Officer) will review the credit card statements and will sign an attestation to such review.
17. On an annual basis, the Treasurer (or the Treasurer's designee) will submit a report to the Board of Directors regarding all credit card rewards received by the Society, if any.

ROSS 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 RCAS.

Procedures:

The RCAS 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 RCAS 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.

EXECUTIVE COMMITTEE POLICY

It is understood that the Executive Committee of the Ross County Agricultural Society shall consist of the President, Vice President, Secretary, Treasurer and Immediate Past President and additional board members appointed as deemed necessary.

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 Board's Conflict of Interest Policy, and have signed the annual Conflict of Interest Statement as an officer of the Board.

ROSS COUNTY AGRICULTURAL SOCIETY

FIXED ASSETS POLICY

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

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

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

GOLF CART PERMIT FEE

The RCAS adopted policy on July 18, 2016 regarding past fair board members & spouses with 15 years service.

Motion: S7-6-16

The \$50.00 golf cart permit fee for past fair board members & spouses with 15 years service will be waived. They will need to provide proof of insurance.

INSUFFICIENT FUND CHECKS

The RCAS adopted policy on June 1, 2009 regarding insufficient funds checks.

Motion: 6-3-09

The second time a person gives us a bad check for camping, they will lose their camping spot.

RCAS updated the policy on Insufficient Fund Checks on July 2, 2018.

Motion: 7-6-18

The party has ten days from date of notification of insufficient funds to pay for their campsite with cash or money order plus a \$30.00 service fee or they will lose their campsite.

ROSS COUNTY AGRICULTURAL SOCIETY

MAIL, RECEIPTS AND CASH POLICY

It is the practice of the Ross 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. The Secretary, Treasurer and Directors will sell membership tickets. The receipts and money will be given to the Treasurer for deposit. The funds pertinent to the Treasurer's accounts will be deposited by the Treasurer or designee.

The Treasurer will review incoming invoices, match with purchase orders and write checks for payments.

MILEAGE AND OUT-OF-POCKET POLICY

The Ross County Agricultural Society will reimburse approved business related mileage at a rate per IRS regulation and approved business related expenses, exclusive of sales tax.

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

OPEN MEETINGS

The regular meetings of the Ross County Agricultural Society are held on the first Monday of each month at 7:00 p.m. in the Fair Office in the Multipurpose Building. The special meeting in August is held 10 days after the fair. The Annual Meeting is held the second Monday of December as per the Constitution. Any additional meetings of the Ross County Agricultural Society or its committees will be posted in the Calendar section of the website www.rosscountyfair.com. The local newspaper will also be notified of all regular and special meetings.

The meetings are open to the public. Persons requesting notification of the meeting schedule may do so by writing to: Secretary, RCAS, P. O. Box 614, Chillicothe, OH 45601 and by providing sufficient self-addressed, stamped envelope.

POLITICAL SIGNS

The RCAS adopted policy on May 3, 2010 regarding political signs on the grounds.

Motion: 5-5-10

No free standing or fixed political signs are allowed in campgrounds.

ROSS COUNTY AGRICULTURAL SOCIETY

PUBLIC RECORDS POLICY

Access to information concerning the conduct of the people's business is a right of every person in this state. Records of the Ross County Agricultural Society (RCAS), which are not exempt from disclosure under the law, are available for inspection and copying in accordance with the Ohio Public Records Act. Requests for records may be made to: Ross County Agricultural Society at P. O. Box 614, Chillicothe, Ohio 45601, 740-775-5083, Attn: Secretary.

You may view the records you have requested at all reasonable times during the regular business hours of this office. If you wish to view public records of our office, we will mutually agree on a time to make them available to you. If you wish to receive copies of records, we will provide an estimated time frame when they should be expected, taking into account the volume of records requested, the proximity of the location where the records are stored and the necessity for legal review of the records requested.

Upon receipt of your request, we will acknowledge your request and provide you with an estimate of when you should expect our response, an estimated cost if copies have been requested and the items (if any) that we expect may be exempt from disclosure. If at any time prior to completing our response, we believe our response will take longer than initially estimated (because of volume of records requested, the proximity of location where records are stored); or the complexity of the legal review; we will notify you of this change.

It is within your rights NOT to:

- Disclose your identity to the RCAS when you request records. You will be given a public records request number, which we will use to track our communications with you, and our response(s) to your request.
- Provide our office with any written request and,
- Provide any reason why you have requested these records.

If any portion of your request for records must be denied because the records are exempt from disclosure under the law, we will inform you which records you have requested are not public by clearly marking the portion "redacted" or we will explain which portions of the record(s) have been redacted. In addition, we will provide you with the legal authority upon which we have relied.

Please make note that if we have denied your request because it is overbroad, ambiguous, or doesn't reasonably identify our records, we will provide you with information about how our records are maintained and if you wish, you may revise your request of the records.

*A fee for copies of public records will be charged for the cost of duplication incurred by the RCAS; currently this fee is \$.10 per page. The charge for downloaded computer files to a CD is \$1.00 per disc. There is no charge for documents emailed. In addition, actual cost of postage or other delivery may be charged. We will require payment of these fees prior to processing your request.

RCAS Public Records Policy adopted 9/13/10.

*Amended 4/2/12.

ROSS COUNTY AGRICULTURAL SOCIETY

RECORDS RETENTION POLICY

The Ross 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 Board of Directors Meetings	Permanent
Minutes of Board Committee Meetings	Permanent
Deeds and Titles	Permanent
Leases	While active + 7 years if audited
Contracts	While active + 7 years if audited
Rental Contracts	While active + 7 years if audited
Storage Contracts	While active + 7 years if audited
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
IRS Records	7 years after audit

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 and 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 Reconciliations & Support	7 years
Cancelled Checks	7 years

PERSONNEL FILES

Personnel Files Including: 1-9 records, applications & resumes, performance evaluations, personnel action forms, cobra notice, inventions and proprietary agreement, etc.	While active + 6 years
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EEO Records (AAP, EEO-1)	While active + 3 years
Benefit Plans	While active + 6 years
Application of non-selected Candidates	2 years

ANNUAL FAIR PROGRAMS	Permanent
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JUDGES BOOKS	2 Years after audit
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PHOTOGRAPHS/SCRAPBOOKS	Permanent
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Approved Daily Rental Rates for Ross County Fairgrounds 10/2/17

Please note: per Board motion these are the **only** currently authorized rates to use in **any** daily grounds rental. If a special rate is requested then board action will be required on a case by case basis before requested rate is authorized.

The following rates were approved per motion 4-21-06 dated April 10, 2006 except where noted.

Multi-purpose Building:

- Monday thru Thursday - \$300.00 (*per motion 2-10-13 dated February 11, 2013*)
- Friday, Saturday, Sunday - \$500.00 (*per motion 2-9-13 dated February 11, 2013*)
- Friday, Saturday, Sunday - \$250.00 for ½ day before the rental date (*per motion 2-9-13 dated February 11, 2013*)
- Fair Directors rate - \$50.00 for one rental per year (*motion 6-6-96 dated June 3, 1996*)

Commercial Building - \$500.00 or \$600.00 with outside booths

Home & Fine Arts Building - \$350.00

4-H Building - \$250.00

Flower and Fruit Building - \$250.00

JVS Building - \$200.00

Sheep Barns & Goat Barn - \$350.00 (*motion S8-4-15 dated August 24, 2015*)

(Removed Hog Barn from rental list per motion 2-11-13 dated February 11, 2013)

Show Arena - \$750

Bandstand & Bandstand Area - \$350.00

Shelter house - \$50.00 with \$50.00 cleaning deposit (*motion 10-6-16 dated October 3, 2016*)

Grandstand - \$750.00

The following rates were approved per motion 5-6-06 dated May 1, 2006:

4-H Horse Barn and Arena:

- \$250.00 - daytime into evening show
- \$200.00 - daytime show
- \$10.00 - stall rental

Fairgrounds Camping - \$25.00 per night (*per motion 2-5-13 dated February 11, 2013*)

(per motion 2-5-16 dated February 1, 2016) The same rate applies for extra night of camping during the fair.

The following rate was approved per motion 12-6-09 dated December 14, 2009:

Beef Barn - \$400.00

The following rates were approved per motion 1-9-13 dated January 7, 2013.

Multipurpose Building Booth Rentals

\$410.00 for week of the fair

Commercial Building Booth Rentals

\$21.00 per foot for the week of the fair

Vendors/Concessionaires

\$4.50 per square foot for the week of the fair

The following rate was approved per motion 10-7-17 dated October 2, 2017:

Winter Storage Rates – begins in October and ends March 15

\$200.00 minimum up to 20' in length, and an additional \$10.00 per foot over 20'.

The measurement includes tongue of trailer. Ohio Sales Tax is added to total price.

ROSS COUNTY AGRICULTURAL SOCIETY

SEXUAL HARASSMENT POLICY

It is the Policy of the Ross 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 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.

USE OF BUCKET TRUCK

The RCAS adopted policy on March 5, 2012 regarding the use of the bucket truck.

Motion: 3-11-12

Only fairboard members and paid employees will use the bucket truck.

WINTER STORAGE POLICY

The RCAS adopted policy on April 6, 2015 approving the winter storage at the fairgrounds.

Motion: 4-10-15

Winter storage season runs October 15 thru March 15. Fair board directors may store one camper trailer, boat or vehicle at no cost. Township and County equipment will be stored at no cost. All others who wish to store camper, boats or vehicles must pay the fee.

ROSS COUNTY AGRICULTURAL SOCIETY

WHISTLEBLOWER POLICY

General:

The Ross 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, office or employee who retaliates against someone who has reported a violation in good fair 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 Officer shall immediately notify the Executive Committee of any such complaint or 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.

**PASS ALLOTMENT
Per Board Action 3-25-10**

COMMERCIAL AND MULTIPURPOSE BUILDING

2 Season Passes or 14 Daily Passes per Booth

CONCESSION OWNER

2 Season Passes or 14 Daily Passes per Concession

GAME OWNER

2 Season Passes or 14 Daily Passes per Game

FARM EQUIPMENT

2 Season Passes or 14 Daily Passes per Space

PERMANENT BOOTHS

2 Season Passes or 14 Daily Passes per booth

and

2 Daily tickets for each \$50.00 paid the previous year

FAIRBOARD MEMBERS

20 Season Passes or 120 Daily passes for the fair

10 Grandstand passes for each night during the fair

2 VIP Grandstand seats

ROSS COUNTY AGRICULTURAL SOCIETY
CONFLICT OF INTEREST POLICY

Article I — Purpose

The purpose of this conflict of interest policy is to protect the Ross County Agricultural Society (RCAS) interest as a tax-exempt organization when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Ross County Agricultural Society or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II — Definitions

1. Interested Person

Any director, officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Ross County Agricultural Society has a transaction or arrangement,
- b. A compensation arrangement with the Ross County Agricultural Society or any entity or individual with which the RCAS has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Ross County Agricultural Society is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III — Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts and after any discussion with the interested person he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The Chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Ross County Agricultural Society can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Ross County Agricultural Society's best interest, for its own benefit and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.
4. Violations of the Conflicts of Interest Policy
 - a. If the governing body or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
 - b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate and corrective action.

Article IV — Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V — Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Ross County Agricultural Society for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of a committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Ross County Agricultural Society for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Ross County Agricultural Society, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI — Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands that it's charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

