Organization Objectives

The Ohio Fair Managers Association, a non-profit corporation located in the Great Agricultural State of Ohio, purpose shall be to-wit:

- To represent and promote the general welfare of the County, Independent and State Fairs of the State of Ohio; and

- To encourage closer cooperation among the Fairs of Ohio; and

- To promote Agriculture and its related fields and to our Fairs and their customers; and

- To provide for an annual meeting and convention of all Fairs and associated groups and businesses at least once each year; and

- To promote cooperation among all agricultural related educational and commodity organizations.

Form 990

As a non-profit corporation, the Ohio Fair Managers Association files Form 990 with the Internal Revenue Service annually. These reports are available by written request to Robert J. Dawson, Treasurer at bobdawson@roadrunner.com or go to http://foundationcenter.org/findfunders/990finder/ search Ohio Fair Managers Association or Federal ID #341721710.
OFMA Conflict of Interest Policy

Article I – Purpose
The purpose of this conflict of interest policy is to protect the Ohio Fair Managers Association's (OFMA) 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 OFMA 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 OFMA has a transaction or arrangement,
   b. A compensation arrangement with the OFMA or any entity or individual with which the OFMA has a transaction or arrangement,
   c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the OFMA 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 OFMA 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 OFMA’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 OFMA 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 OFMA 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 OFMA, 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 the OFMA is 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.

Article VII – Periodic Reviews
To ensure the OFMA operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:
   a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm’s length bargaining.
   b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the OFMA’s written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII – Use of Outside Experts
When conducting the periodic reviews as provided for in Article VII, the OFMA may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.
OFMA Whistleblower Policy

General
The Ohio Fair Managers Association 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 Association, 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 and officers to report violations or suspected violations in accordance with this Whistleblower Policy and Ohio’s Whistleblower Code.

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

Reporting Violations
The Code addresses the Association’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 Executive Director or the Treasurer is in the best position to address an area of concern. However, if someone is not comfortable speaking with the Executive Director 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 Association 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 Association’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 Audit Committee. The Compliance Officer shall have direct access to the Audit Committee of the Board of Directors and is required to report to the Audit Committee at least annually on any compliance activity.

Accounting and Auditing Matters
The Audit 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 Audit 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.
OFMA Records Retention Policy

The Ohio Fair Managers Association 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 Association 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 & 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 Association 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 Executive Director and the Treasurer will be responsible for maintaining the records of the Association 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:

<table>
<thead>
<tr>
<th>Record</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Articles of Incorporation</td>
<td>Permanent</td>
</tr>
<tr>
<td>Charter</td>
<td>Permanent</td>
</tr>
<tr>
<td>By-Laws</td>
<td>Permanent</td>
</tr>
<tr>
<td>Minutes of Directors Meetings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Minutes of Board Committee Meetings</td>
<td>Permanent</td>
</tr>
<tr>
<td>Deeds and Titles</td>
<td>Permanent</td>
</tr>
<tr>
<td>Leases</td>
<td>While active + 6 years</td>
</tr>
<tr>
<td>Patent &amp; Trademark Records</td>
<td>While active + 12 years</td>
</tr>
<tr>
<td>State Qualification of Doing Business</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

### FEDERAL TAX RECORDS

<table>
<thead>
<tr>
<th>Record</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 990 and support</td>
<td>Permanent</td>
</tr>
<tr>
<td>Form 990-T and support</td>
<td>Permanent</td>
</tr>
<tr>
<td>IRS Exemption Application &amp; Determination Letter</td>
<td>Permanent</td>
</tr>
<tr>
<td>State Tax Exemptions</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

### ACCOUNTING & FINANCIAL RECORDS

<table>
<thead>
<tr>
<th>Record</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Receivable and Subsidiary ledgers</td>
<td>10 years</td>
</tr>
<tr>
<td>Uncollected Accounts</td>
<td>10 years</td>
</tr>
<tr>
<td>Accounts Payable and Subsidiary ledgers</td>
<td>10 years</td>
</tr>
<tr>
<td>1099 and other federal forms</td>
<td>10 years</td>
</tr>
<tr>
<td>Check Registers</td>
<td>10 years</td>
</tr>
<tr>
<td>Description of Accounting System</td>
<td>Permanent</td>
</tr>
<tr>
<td>General Ledgers &amp; Operating Ledgers</td>
<td>While active + 9 years</td>
</tr>
<tr>
<td>Program Annual Financial Reports</td>
<td>While active + 9 years</td>
</tr>
<tr>
<td>Annual Financial Statements &amp; Audit Reports</td>
<td>Permanent</td>
</tr>
</tbody>
</table>

### LITIGATION RECORDS

<table>
<thead>
<tr>
<th>Record</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Claims</td>
<td>While active + 9 years</td>
</tr>
<tr>
<td>Court documents &amp; Records</td>
<td>While active + 9 years</td>
</tr>
<tr>
<td>Discovery Materials</td>
<td>While active + 9 years</td>
</tr>
<tr>
<td>Settlement Documents</td>
<td>Permanent</td>
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</tbody>
</table>

### INSURANCE RECORDS

<table>
<thead>
<tr>
<th>Record</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property &amp; Liability Policies</td>
<td>While active + 12 years</td>
</tr>
<tr>
<td>Insurance claims documentation</td>
<td>While active + 12 years</td>
</tr>
</tbody>
</table>
BANK RECORDS

Bank Statements 7 years
Wire Transfer records 7 years
Bank Reconciliation's & Support 7 years
Canceled 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.

EEO Records (AAP, EEO-1) While active + 6 years
Benefit Plans While active + 3 Years
Application of non-selected Candidates While active + 6 Years
2 Years