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CLARK COUNTY AGRICULTURAL SOCIETY
CLARK COUNTY

REGULAR AUDIT

For the Years Ended November 30, 2024 and 2023



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Columbus, Ohio 43215
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800-282-0370

Board of Directors
Clark County Agricultural Society
4401 S. Charleston Pike
Springfield, OH 45502

We have reviewed the *Independent Auditors' Report* of the Clark County Agricultural Society, Clark County, prepared by HHH CPA Group, LLC, for the audit period December 1, 2022 through November 30, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Clark County Agricultural Society is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 03, 2025

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Nick DiBartolomeo, CPA

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To the Board of Directors
Clark County Agricultural Society
Clark County

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Clark County Agricultural Society, Clark County, Ohio (the Society), which comprises the cash balances, receipts and disbursements as of and for the years ended November 30, 2024 and 2023, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements as of and for the years ended November 30, 2024 and 2023, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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 section of our report, the accompanying financial statements 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, 2024 and 2023, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Society, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Society on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these

requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 25, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Society's 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.

HHH CPA Group, LLC

HHH CPA Group, LLC

November 25, 2025

Clark County Agricultural Society
Clark County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2024

Operating Receipts

Taxes	\$0
Admissions	429,667
Privilege Fees	225,962
Rentals	739,533
Sustaining and Entry Fees	0
Pari-mutuel \Vagering Commission	0
Other Operating Receipts	<u>128,182</u>

Total Operating Receipts 1,523,344

Operating Disbursements

Wages and Benefits	512,444
Utilities	176,992
Professional Services	325,547
Equipment and Grounds Maintenance	152,774
Property and Rent Services	197,228
Race Purse	0
Senior Fair	38,212
Junior Fair	42,107
Capital Outlay	406,957
Other Operating Disbursements	<u>85,815</u>

Total Operating Disbursements 1,938,076

Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements (414,732)

Non-Operating Receipts (Disbursements)

State Support	161,407
Local Support	3,200
Debt Proceeds	0
Donations/Contributions	297,871
Investment Income	30,021
Mortgage Income	0
Sale of Assets	10,005
Debt Service	<u>(9,674)</u>

Net Non-Operating Receipts (Disbursements) 492,830

Excess (Deficiency) of Receipts Over (Under) Disbursements 78,098

Cash Balance, Beginning of Year 920,553

Cash Balance, End of Year \$998,651

The notes to the financial statements are an integral part of this statement.

Agricultural Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

Note 1 - Reporting Entity

The Agricultural Society of Clark County (the Society), Clark 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 1947 to operate an annual agricultural fair. The Society sponsors the week - long Clark County Fair during July. Clark County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 15 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Clark 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. Other year-round activities at the fairgrounds including facility rental, track and stall rental, and community events including trade shows, swap meets and car shows. The reporting entity does not include any other activities or entities of Clark County, Ohio.

Notes 7 and 8, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity. The Junior Fair Board's and Junior Livestock Sale Committee's financial activity are reported in the Society's financial statement.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-0J(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).

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-0J(D) permit.

Deposits and Investments

The Society's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Agricultural Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

Capital Assets

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does 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)(v I). Management is unaware of any actions or events that would jeopardize the Society's tax status.

Note 3 - Deposits and Investments

The Society maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at November 30, 2024 was as follows:

	<u>2024</u>
Demand deposits	\$ 596,360
Certificates of deposits	354,770
Endowment Fund	<u>46,881</u>
Total deposits	<u>998,011</u>
Deposits in Transit	528
Cash on Hand	112
 Total deposits and Investments	 <u><u>\$ 998,651</u></u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

Note 4 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Society pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The Clark County Commissioners provide general insurance coverage for all the buildings on the Clark County Fairgrounds pursuant to Ohio Revised Code Section 1711.24. A private company provides general liability and vehicle insurance with aggregate limits of \$6,000,000 and \$6,000,000, respectively. This policy includes crime coverage for employee dishonesty with limits of liability of \$500,000.

The Society paid \$0 for losses that exceeded insurance coverage.

Agricultural Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

Note 5 - 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 required through November 30, 2024.

Note 6- Construction and Contractual Commitments

Many improvements have been made in the course of 2024 including but not limited to: Renovation of the Arts & Crafts building consisting of removing the old drop ceiling and removing the stage, removing all old lighting and replacing with new LED lights, having electric upgrades and a new HVAC system installed. Also, an update of the Ole Cattle Showbarn bathrooms was completed. All projects have been completed and balances paid on invoices received in 2024.

Note 7 - Junior Fair Board

The Junior Fair Board, which is composed of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Clark County Fair. The Society disbursed \$10,235.00 directly to the Junior Fair Board and \$14,627.00 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Clark County paid the Society \$3,200.00 to support Junior Club work. The Junior Fair Board accounts for its activities separately. The accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the fiscal year ended November 30, 2024, follows:

	2024
Beginning Cash Balance	\$ 1,366
Receipts	39,113
Disbursements	<u>(39,962)</u>
Ending Cash Balance	<u><u>\$ 517</u></u>

Note 8 - 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 and the online auction is held the week after fair. Children may sell their animals directly to market or through the Clark County's auction. A commission of 5 percent on auction sales covers auction costs. The Junior Livestock Committee retains this money. The accompanying financial statement does not include the Junior Livestock Committee's activities. The Junior Livestock Committee's financial activity for the fiscal year ended November 30, 2024, follows:

Agriculturnl Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

	<u>2024</u>
Beginning Cash Balance	\$ 49,788
Receipts	796,585
Disbursements	<u>(798,031)</u>
Ending Cash Balance	<u>\$ 48,342</u>

Note 9- COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Society. The Society's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Society's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Clark County Agricultural Society
Clark County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2023

Operating Receipts

	\$0
Admissions	352,178
Privilege Fees	225,760
Rentals	801,162
Sustaining and Entry Fees	0
Pari-mutuel Wagering Commission	0
Other Operating Receipts	<u>251,112</u>

Total Operating Receipts 1,630,212

Operating Disbursements

Wages and Benefits	523,226
Utilities	161,034
Professional Services	299,117
Equipment and Grounds Maintenance	227,790
Property and Rent Services	183,112
Race Purse	0
Senior Fair	32,939
Junior Fair	28,491
Capital Outlay	663,789
Other Operating Disbursements	<u>78,371</u>

Total Operating Disbursements 2,197,869

Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements (567,657)

Non-Operating Receipts (Disbursements)

State Support	52,626
Local Support	6,400
Debt Proceeds	0
Donations/Contributions	402,909
Investment Income	22,811
Mortgage Income	0
Sale of Assets	1,019
Debt Service	<u>(7,974)</u>

Net Non-Operating Receipts (Disbursements) 477,791

Excess (Deficiency) of Receipts Over (Under) Disbursements (89,866)

Cash Balance, Beginning of Year 1,010,417

Cash Balance, End of Year \$920,551

The notes to the financial statements are an integral part of this statement.

Agricultural Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2023

Note 1 - Reporting Entity

The Agricultural Society of Clark County (the Society), Clark 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 1947 to operate an annual agricultural fair. The Society sponsors the week - long Clark County Fair during July. Clark County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 15 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Clark 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. Other year-round activities at the fairgrounds including facility rental, track and stall rental, and community events including trade shows, swap meets and car shows. The reporting entity does not include any other activities or entities of Clark County, Ohio.

Notes 7 and 8, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity. The Junior Fair Board's and Junior Livestock Sale Committee's financial activity are reported in the Society's financial statement.

The Society's management believes this financial statement presents all activities for which the Society is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

Basis of Accounting

This financial statement follows 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).

This statement includes 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.

Deposits and Investments

The Society's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Agricultural Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2023

Capital Assets

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does 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)(vi). Management is unaware of any actions or events that would jeopardize the Society's tax status.

Note 3 - Deposits and Investments

The Society maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at November 30 was as follows:

	2023
Demand deposits	\$ 326,571
Certificates of deposits	548,378
Endowment Fund	<u>40,010</u>
Total deposits	<u>914,959</u>
Deposits in Transit	5,350
Cash on Hand	242
 Total deposits and Investments	 <u>\$ 920,551</u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

Note 4 - Risk Management

Workers' Compensation coverage is provided by the State of Ohio. The Society pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The Clark County Commissioners provide general insurance coverage for all the buildings on the Clark County Fairgminds pursuant to Ohio Revised Code Section 1711.24. A private company provides general liability and vehicle insurance with aggregate limits of \$6,000,000 and \$6,000,000, respectively. This policy includes crime coverage for employee dishonesty with limits of liability of \$500,000.

The Society paid \$0 for losses that exceeded insurance coverage.

Agricultural Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2023

Note 5 - 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 required through November 30, 2023.

Note 6 - Construction and Contractual Commitments

Many improvements have been made in the course of 2023 including but not limited to: Adding a Pavilion to the old Cattle show barn, Concrete Floors poured in the old cattle show barn and pavilion, upgrading and roof replacement of the sheep barn, and fencing to create new parking and safety on the grounds. All projects have been completed and balances paid on invoices received in 2023.

Note 7 - Junior Fair Board

The Junior Fair Board, which is composed of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Clark County Fair. The Society disbursed \$1,800.00 directly to the Junior Fair Board and \$5,316.20 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Clark County paid the Society \$6,400.00 to support Junior Club work. The Junior Fair Board accounts for its activities separately. The accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the fiscal year ended November 30, 2023, follows:

	<u>2023</u>
Beginning Cash Balance	\$ 4,018
Receipts	35,071
Disbursements	<u>(37,723)</u>
Ending Cash Balance	<u>\$ 1,366</u>

Note 8 - 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 and the online auction is held the week after fair. Children may sell their animals directly to market or through the Clark County's auction. A commission of 5 percent on auction sales covers auction costs. The Junior Livestock Committee retains this money. The accompanying financial statement does not include the Junior Livestock Committee's activities. The Junior Livestock Committee's financial activity for the fiscal year ended November 30, 2023, follows:

Agricultural Society of Clark County
Clark County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2023

	<u>2023</u>
Beginning Cash Balance	\$ 30,393
Receipts	618,272
Disbursements	<u>(598,877)</u>
Ending Cash Balance	<u>\$ 49,788</u>

Note 9 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Society. The Society's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Society's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Nick DiBartolomeo, CPA

Brian Schneider, CPA



Rick Dumas, CPA

James Peters, CPA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Board of Trustees
Clark County Agricultural Society
Clark County, OH

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the cash balances, receipts, and disbursements as of and for the years ended November 30, 2024 and 2023 and the related notes to the financial statements of Clark County Agricultural Society, Clark County, Ohio (the Society) and have issued our report thereon dated November 25, 2025, wherein we noted the Society followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Society's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. Accordingly, we do not express an opinion on the effectiveness of the Society's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Society's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Society's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Society's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Society's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HHH CPA Group, LLC

HHH CPA GROUP, LLC

November 25, 2025

**Clark County Agricultural Society
Clark County
Schedule of Findings
November 30, 2024 and 2023**

SUMMARY OF AUDITOR'S RESULTS

Not applicable.

**Clark County Agricultural Society
Clark County
Schedule of Prior Findings
November 30, 2024 and 2023**

SUMMARY OF AUDITOR'S RESULTS

Not applicable.

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OHIO AUDITOR OF STATE KEITH FABER



CLARK COUNTY AGRICULTURAL SOCIETY

CLARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/16/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov