

**LOGAN COUNTY AGRICULTURAL SOCIETY
LOGAN COUNTY**

**FINANCIAL STATEMENT
(AUDITED)**

FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2018

OHIO AUDITOR OF STATE
KEITH FABER



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Board of Directors
Logan County Agricultural Society
301 East Lake Avenue
Bellefontaine, Ohio 43311

We have reviewed the *Independent Auditor's Report* of the Logan County Agricultural Society, Logan County, prepared by Julian & Grube, Inc., for the audit period December 1, 2017 through November 30, 2018. 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 Logan County Agricultural Society is responsible for compliance with these laws and regulations

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

October 22, 2019

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**LOGAN COUNTY AGRICULTURAL SOCIETY
LOGAN COUNTY**

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Julian & Grube, Inc.

Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

Independent Auditor's Report

Logan County Agricultural Society
Logan County
301 East Lake Avenue
Bellefontaine, Ohio 43311

To the Board of Directors:

Report on the Financial Statement

We have audited the accompanying financial statement of the cash balances, receipts and disbursements, and related notes of the Logan County Agricultural Society, Logan County, Ohio as of and for the fiscal year ended November 30, 2018.

Management's Responsibility for the Financial Statement

Management is responsible for preparing and fairly presenting this financial statement in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on this financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statement is free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Logan County Agricultural Society's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Logan County Agricultural Society's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

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

As described in Note 2 of the financial statement, the Logan County Agricultural Society prepared this financial statement using 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), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statement of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Logan County Agricultural Society does not intend this statement to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Logan County Agricultural Society as of November 30, 2018, and the respective change in financial position thereof for the fiscal year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of the Logan County Agricultural Society, Logan County, Ohio as of November 30, 2018, for the fiscal year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As described in Note 9, the Logan County Agricultural Society recorded a prior period restatement to void long outstanding checks. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2019, on our consideration of the Logan County Agricultural 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 Logan County Agricultural Society's internal control over financial reporting and compliance.



Julian & Grube, Inc.
August 28, 2019

Logan County Agricultural Society
Logan County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Fiscal Year Ended November 30, 2018

Operating Receipts	
Admissions	\$ 113,067
Privilege Fees	38,900
Sales	15,193
Utilities	306
Entry Fees and Declaration	16,700
Racing	3,053
Fees	7,882
Rentals	27,140
Other Operating Receipts	<u>126</u>
<i>Total Operating Receipts</i>	<u>222,367</u>
Operating Disbursements	
Wages and Benefits	13,034
Administrative	3,117
Race Supplies	2,046
Supplies	6,924
Utilities	23,291
Racing	106,812
Professional Services	60,834
Property Services	34,226
Advertising	4,192
Repairs	10,153
Insurance	24,425
Rent and Lease	16,600
Capital Outlay	1,717
Senior Fair	12,788
Contest	2,813
Junior Fair	18,519
Other Operating Disbursements	<u>6,876</u>
<i>Total Operating Disbursements</i>	<u>348,367</u>
<i>Excess (Deficiency) of Operating Receipts</i>	
<i>Over (Under) Operating Disbursements</i>	<u>(126,000)</u>
Non-Operating Receipts (Disbursements)	
State Support	76,631
County Support	5,800
Restricted Support	40,925
Unrestricted Support	23,476
Debt Proceeds	9,712
Debt Service	<u>(28,915)</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>127,629</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	1,629
Cash Balance, Beginning of Year, restated	<u>38,076</u>
<i>Cash Balance, End of Year</i>	<u><u>\$ 39,705</u></u>

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

Logan County Agricultural Society
Logan County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 1 – Reporting Entity

The Agricultural Society of Logan County (the Society), Logan 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 1849 to operate an annual agricultural fair. The Society sponsors the week – long Logan County Fair during July. During the fair, harness races are held, culminating in the running of the Signature Series. Logan County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 27 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Logan 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, harness racing during fair week and simulcast relating to harness racing. Other year-round activities at the fairgrounds include facility rental, track and stall rental, and community events including fundraisers and livestock shows. The reporting entity does not include any other activities or entities of Logan County, Ohio.

Note 8 summarizes the Junior Livestock Sale Committee’s financial activity.

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 change in fund balance (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.

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.

Logan County Agricultural Society
Logan County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 2 – Summary of Significant Accounting Policies – (Continued)

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) (v1). Management is unaware of any actions or events that would jeopardize the Society's tax status.

Race Purse

Signature Series stake races are held during the Logan County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund as Race Purse to winning horses.

Sustaining and Entry Fees Horse owners and Ohio Colt Racing Association pay fees to the Society to qualify horses for entry into stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statement report these fees as Entry Fees and Declaration.

Ohio Fairs Fund The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 4 for additional information.

Pari-mutuel Wagering

A wagering system totals the amounts wagered and adjusts the payoff to reflect the relative amount bet on different horses and various odds. The total amount bet (also known as the "handle"), less commission, is paid to bettors in accordance with the payoffs, as the pari-mutuel wagering system determines. The Society contracts with a totalizer service to collect bets and provide the pari-mutuel wagering system.

Pari-mutuel wagering commission (the commission) is the Society's share of total pari-mutuel wagers after payment of amounts to winning bettors. The commission is determined by applying a statutory percentage to the total amount bet and is reflected net of the Pari-mutuel Wagering Commission in the accompanying financial statement as racing receipts. See Note 4 for additional information.

Logan County Agricultural Society
Logan County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 3 – Deposits

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

	2018
Demand deposits	\$39,705

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

Note 4 – Horse Racing

State Support Portion of Purse

The financial statement reports Ohio Fairs Fund money, received to supplement purse for the year ended November 30, 2018, was \$7,431, as State Support.

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompany financial statement, rather, it records the Pari-mutuel Wagering Commission (commission) net of the service fees which is the Society’s share of total pari-mutuel wagers after paying winning bettors. The expenses of providing the pari-mutuel wagering system are called Tote Services, and these expenses are recorded net of the Pari-mutuel Wagering Commission and are included in racing receipts, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in racing disbursements, and the amount remaining is the Society’s net portion.

	2018
Total Amount Bet (Handle)	\$ 11,460
Less: Payoff to Bettors	(9,121)
Parimutuel Wagering Commission	2,339
Tote Service Set Up Fee	(900)
Tote Service Commission	(721)
State Tax	(329)
Society Portion	\$ 389

Note 5 – Risk Management

The Logan County Commissioners provide general insurance coverage for all the buildings on the Logan County Fairgrounds pursuant to Ohio Revised Code § 1711.24.

The Society is exposed to various risks of property and casualty losses, and injuries to employees.

Logan County Agricultural Society
Logan County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 5 – Risk Management – (Continued)

The Society insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

The Society belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members’ deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2018, PEP retained \$500,000 for casualty claims and \$250,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP’s primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP’s financial statements (audited by other auditor’s) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2018.

	<u>2018</u>
Assets	\$49,921,998
Liabilities	(14,676,199)
Net Position	\$35,245,799

At December 31, 2018 the liabilities above include approximately \$13 million of estimated incurred claims payable. The assets above also include approximately \$11.8 million of unpaid claims to be billed. The Pool’s membership increased to 538 members in 2018. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2018, the Society’s share of these unpaid claims collectible in future years is approximately \$12,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

2018 Contributions to PEP
\$19,574

Logan County Agricultural Society
Logan County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 5 – Risk Management – (Continued)

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also, upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Note 6 – 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, 2018.

Note 7 – Contingent Liabilities

Amounts grantor agencies pay to the Society are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

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. Children may sell their animals directly to market or through the Logan County's auction. A commission of three percent on auction sales covers auction costs and an additional one percent covers barn/show arena improvements. 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, 2018, follows:

	2018
Beginning Cash Balance	\$ 8,097
Receipts	395,228
Disbursements	<u>(387,450)</u>
Ending Cash Balance	<u>\$ 15,875</u>

Logan County Agricultural Society
Logan County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2018

Note 9 – Prior Period Restatement

During 2018 the Society identified long outstanding checks that it determined would not be cashed/deposited by the payee and should be removed from the list of reconciling items. The determination had the following effect on the financial statement fund balance at December 1, 2017:

	<u>Fund Balance</u>
November 30, 2017	\$ 19,252
Checks removed from reconciling items	18,824
December 1, 2017, restated	<u>\$ 38,076</u>

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Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards***

Logan County Agricultural Society
Logan County
301 East Lake Avenue
Bellefontaine, Ohio 43311

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of the cash balances, receipts and disbursements of the Logan County Agricultural Society, Logan County, as of and for the fiscal year ended November 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated August 28, 2019, wherein we noted the Logan County Agricultural Society followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Also described in Note 9, the Logan County Agricultural Society recorded a prior period restatement to void long outstanding checks.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Logan County Agricultural Society's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statement, but not to the extent necessary to opine on the effectiveness of the Logan County Agricultural Society's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Logan County Agricultural Society's financial statement. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of finding and response that we consider a material weakness. We consider finding 2018-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Logan County Agricultural Society's financial statement is free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Logan County Agricultural Society's Response to Finding

The Logan County Agricultural Society's response to the finding identified in our audit is described in the accompanying schedule of finding and response. We did not subject the Logan County Agricultural Society's response to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Logan County Agricultural Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Logan County Agricultural Society's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
August 28, 2019

**LOGAN COUNTY AGRICULTURAL SOCIETY
LOGAN COUNTY, OHIO**

**SCHEDULE OF FINDING AND RESPONSE
NOVEMBER 30, 2018**

FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2018-001

Material Weakness - Financial Statement Presentation

Accurate financial reporting is required in order to provide management and other stakeholders with objective and timely information to enable well-informed decisions.

Certain adjustments were made to the financial statement, to properly state financial statement amounts.

The audited financial statement, related notes, and Society records have been adjusted for the misstatements identified during the audit.

In general, an accounting and information system should be designed to provide management with accurate and timely information to enable well-informed business decisions to be made. The present system lacks fiscal oversight and approvals and fails to meet the above expectations.

We recommend the Society consult with their auditors, the Uniform System of Accounting for Agricultural Societies, and the Auditor of State to help ensure accurate financial reporting.

Client Response: The Treasurer will work to provide a sound fiscal environment for the Society and has implemented additional policies and procedures to help with financial statement presentation.

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**LOGAN COUNTY AGRICULTURAL SOCIETY
LOGAN COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NOVEMBER 30, 2018**

<u>Finding Number</u>	<u>Year Initially Occurred</u>	<u>Finding Summary</u>	<u>Status</u>	<u>Additional Information</u>
2017-001	2015	<u>Material Weakness - Financial Statement Presentation:</u> The presentation of materially correct financial statements and the related footnotes is the responsibility of management and is an important part of the Society's overall purpose. Financial reporting requires internal controls to help ensure the accuracy of the activity reported. Several adjustments were posted to the audited financial statements to make them materially correct.	Not Corrected	Repeated as finding 2018-001 as audit adjustments were posted to the financial statement and related notes.
2017-002	2017	<u>Material Weakness/Noncompliance - Internal Controls (Accounting and Reporting Records) –</u> Certain explicit areas must be met when a public office designs and operates its internal control to provide reasonable assurance over certain areas related to operations and to maintain adequate documentation to support amounts recorded in the accounting system. The Society did not maintain sufficient and appropriate audit evidence for admissions, privilege and unrestricted support receipts and cash withdraws.	Corrected	N/A
2017-003	2017	<u>Material Weakness - Bank Reconciliation –</u> A significant internal control is that a bank to book reconciliation should be performed monthly for all monies held by the Society. The Society was unable to provide bank reconciliations reconciled to a zero unidentified balance for the fiscal year 2017.	Corrected	N/A
2017-004	2017	<u>Material Weakness/Noncompliance - Filing of Form 990 -</u> Internal Revenue Code Section 501(a) requires the annual filing of Form 990 Return of Organization Exempt From Income Tax. The Society did not file the form timely.	Not Corrected	The finding was not repeated because the Society filed an extension for the 2018 return, which is due October 15, 2019, but has not been filed as of the date of this report.

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OHIO AUDITOR OF STATE KEITH FABER



LOGAN COUNTY AGRICULTURAL SOCIETY

LOGAN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 7, 2019**