



Dave Yost • Auditor of State

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Putnam County Agricultural Society
Putnam County
P.O. Box 47
Ottawa, Ohio 45875-0047

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Putnam County Agricultural Society, Putnam County, Ohio (the Society) as of and for the years ended November 30, 2014 and 2013.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements 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 these financial statements 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 statements are 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 Society's preparation and fair presentation of the financial statements 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 Society's internal control. Accordingly, we express no 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 1 of the financial statements, the Society prepared these financial statements 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, to satisfy these requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Though the Society does not intend these statements 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 permitted 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 statements referred to above 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, 2014 and 2013, or changes in financial position or cash flows thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of Putnam County Agricultural Society, Putnam County, Ohio as of November 30, 2014 and 2013, and its cash receipts and disbursements for the years 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 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2015, 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. 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 Society's internal control over financial reporting and compliance.



Dave Yost
Auditor of State

Columbus, Ohio

February 24, 2015

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND BALANCES (CASH BASIS)
PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2014**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals</u>
	<u>Enterprise</u>	<u>Agency</u>	<u>(Memorandum Only)</u>
Operating Receipts:			
Admissions	\$93,764		\$93,764
Privilege Fees	41,830		41,830
Rentals	40,297	\$129,485	169,782
Contract Services	4,146		4,146
Sustaining and Entry Fees	21,970		21,970
Pari-mutuel Wagering Commission	1,084		1,084
Sales	10,764		10,764
Fees	9,718		9,718
Other Operating Receipts	9,376		9,376
Total Operating Receipts	232,949	129,485	362,434
Operating Disbursements:			
Wages and Benefits	27,604		27,604
Utilities	39,191		39,191
Professional Services	45,838	5,021	50,859
Equipment and Grounds Maintenance	51,706	35,000	86,706
Race Purse	64,351		64,351
Senior Fair	18,246		18,246
Junior Fair	11,166		11,166
Capital Outlay	9,000	68,796	77,796
Other Operating Disbursements	56,707		56,707
Total Operating Disbursements	323,809	108,817	432,626
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	<u>(90,860)</u>	<u>20,668</u>	<u>(70,192)</u>
Non-Operating Receipts (Disbursements):			
State Support	44,307		44,307
County Support	3,300		3,300
Debt Proceeds	7,300		7,300
Donations/Contributions	50,131		50,131
Investment Income	1		1
Debt Service	(685)		(685)
Net Non-Operating Receipts (Disbursements)	104,354		104,354
Net Change in Fund Cash Balance	13,494	20,668	34,162
Cash Balance, Beginning of Year	23,995	19,982	43,977
Cash Balance, End of Year	<u>\$37,489</u>	<u>\$40,650</u>	<u>\$78,139</u>

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

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGE IN FUND BALANCES (CASH BASIS)
PROPRIETARY AND FIDUCIARY FUND TYPES
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2013**

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Totals</u>
	<u>Enterprise</u>	<u>Agency</u>	<u>(Memorandum Only)</u>
Operating Receipts:			
Admissions	\$96,733		\$96,733
Privilege Fees	37,986		37,986
Rentals	33,491	\$110,254	143,745
Contract Services	14,313		14,313
Sustaining and Entry Fees	18,540		18,540
Pari-mutuel Wagering Commission	1,405		1,405
Sales	10,852		10,852
Fees	8,698		8,698
Other Operating Receipts	8,342		8,342
Total Operating Receipts	230,360	110,254	340,614
Operating Disbursements:			
Wages and Benefits	29,713		29,713
Utilities	29,084		29,084
Professional Services	68,469	20,113	88,582
Equipment and Grounds Maintenance	44,090	37,104	81,194
Race Purse	53,440		53,440
Senior Fair	14,676		14,676
Junior Fair	11,407		11,407
Capital Outlay	6,701	32,836	39,537
Other Operating Disbursements	55,273	219	55,492
Total Operating Disbursements	312,853	90,272	403,125
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	<u>(82,493)</u>	<u>19,982</u>	<u>(62,511)</u>
Non-Operating Receipts (Disbursements):			
State Support	32,474		32,474
County Support	3,300		3,300
Donations/Contributions	45,504		45,504
Investment Income	10		10
Debt Service	(3,057)		(3,057)
Net Non-Operating Receipts (Disbursements)	78,231		78,231
Net Change in Fund Cash Balance	(4,262)	19,982	15,720
Cash Balance, Beginning of Year	<u>28,257</u>		<u>28,257</u>
Cash Balance, End of Year	<u>\$23,995</u>	<u>\$19,982</u>	<u>\$43,977</u>

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

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2014 AND 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Putnam County Agricultural Society, Putnam County, (the Society) as a body corporate and politic. The Society is a county agricultural society corporation formed under Chapter 1711 of the Ohio Revised Code. The Society was founded in 1855 to operate an annual agricultural fair. The Society sponsors the week-long Putnam County Fair during June. During the fair, harness races are held, culminating in the running of the Western Ohio Super Stakes. Putnam County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 20 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Putnam County and pay an annual membership fee to the Society.

Reporting Entity

The reporting entity includes all activity occurring on the fairgrounds. This includes the annual fair, harness racing during fair week. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events. The reporting entity does not include any other activities or entities of Putnam County, Ohio.

Notes 8 and 9, respectively, summarize the Junior Fair Board's and 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.

B. Accounting Basis

These financial statements follow 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).

These statements include 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.

C. Deposits and Investments

The Society has no investments.

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting

The Society uses fund accounting to segregate cash and investments that are restricted as to use. The Society classifies its funds into the following types:

1. Enterprise Fund

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges.

The Society's enterprise fund accounts for all fair operations, where management intends to recover the significant costs of providing certain goods or services through user charges or state and county support.

2. Fiduciary Fund

Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Society disburses these funds as directed by the individual, organization or other government.

The Society's agency fund accounts for the activity of the Ag Complex as directed by the Putnam County Commissioners. The Society performs management services for the County by billing businesses, collecting rent, and maintaining the Ag Complex.

E. Property, Plant, and Equipment

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

F. 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.

G. Race Purse

The Western Ohio Super Stake races are held during the Putnam 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.

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2014 AND 2013
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sustaining and Entry Fees

Horse owners and the Western 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 Sustaining and Entry Fees.

Ohio Fairs Fund

The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 3 for additional information.

H. 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 in the accompanying financial statement as Pari-mutuel Wagering Commission. See Note 3 for additional information.

2. DEPOSITS

The carrying amount of deposits at November 30, 2014 and 2013 was as follows:

	2014	2013
Demand deposits	<u>\$78,139</u>	<u>\$43,977</u>

Deposits are insured by the Federal Depository Insurance Corporation

3. HORSE RACING

State Support Portion of Purse

The financial statements report Ohio Fairs Fund money, received to supplement purse for the year ended November 30, 2014 and 2013 was \$31,384 and 22,432, respectively, as State Support.

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2014 AND 2013
(Continued)**

3. HORSE RACING (Continued)

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) 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 included in Professional Service Disbursements, State taxes, which are also paid from Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2014	2013
Total Amount Bet (Handle)	\$ 5,328	\$ 6,835
Less: Payoff to Bettors	(4,244)	(5,430)
Parimutuel Wagering Commission	1,084	1,405
Tote Service Set Up Fee	(400)	(400)
Tote Service Commission	(483)	(521)
State Tax	(150)	(204)
Society Portion	\$ 51	\$ 280

4. DEBT

Debt outstanding at November 31, 2014 was as follows:

	Principal	Interest Rate
Bank Loan	\$6,703	2.00%

The \$7,300 bank loan bears an interest rate of 2 percent and is due to the Fort Jennings State Bank. The loan was entered into on September 16, 2014 and matures September 16, 2016. Proceeds of the loan were used to purchase a mower.

Amortization of the above debt is scheduled as follows:

Year ending	Bank Loan
November 30:	
2015	\$3,727
2016	3,105
	\$6,832

During 2013 the Society paid off a 2010 bank loan for general expenses. The principal amount paid off during 2013 was \$2,984.

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2014 AND 2013
(Continued)**

5. RENTAL AGREEMENTS

The Society renewed its rental agreement in 2014, for 3.6 acres, to be used for fair parking. The current lease is for 5 years with \$1,500 due each year on December 1st through 2019.

The Society pays the County \$1 annually for rental of the fairgrounds.

6. SOCIAL SECURITY

All employees contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants. For 2014 and 2013, employees contributes 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants' gross salaries through November 30, 2014.

7. RISK MANAGEMENT

The Putnam County Commissioners provide general insurance coverage for all the buildings on the Putnam County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability and vehicle insurance, with limits of \$2,000,000 aggregate each. This policy includes wrongful acts coverage with limits of liability of \$2,000,000. The Society's treasurer and secretary are bonded with coverage of \$20,000 each.

The Society provides workers compensation coverage on all employees through the State of Ohio workers compensation fund. Coverage is currently in effect through August 2015.

8. JUNIOR FAIR BOARD

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Putnam County Fair. The Society disbursed \$11,166 in 2014 and \$11,407 in 2013 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Putnam County paid the Society \$300 each year to support Junior Club work. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. The Junior Fair Board's financial activity for the years ended November 30, 2014 and 2013 follows:

	2014	2013
Beginning Cash Balance	\$ 555	\$ 689
Receipts	1840	748
Disbursements	(1,213)	(882)
Ending Cash Balance	\$ 1,182	\$ 555

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
NOVEMBER 30, 2014 AND 2013
(Continued)**

9. 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 Putnam County's auction. A commission of 2.5 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 years ended November 30, 2014 and 2013 follows:

	2014	2013
Beginning Cash Balance	\$ 20,825	\$ 19,699
Receipts	404,376	324,473
Disbursements	<u>(396,632)</u>	<u>(323,347)</u>
Ending Cash Balance	<u>\$ 28,569</u>	<u>\$ 20,825</u>



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

Putnam County Agricultural Society
Putnam County
P.O. Box 47
Ottawa, Ohio 45875-0047

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 statements of Putnam County Agricultural Society, Putnam County, Ohio, (the Society) as of and for the years ended November 30, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated February 24, 2015, wherein we noted the Society followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the 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 statements, but not to the extent necessary to opine on the effectiveness of the Society's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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 a 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 Society's financial statements. 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. We consider finding 2014-001 described in the accompanying schedule of findings to be a material weakness

Compliance and Other Matters

As part of reasonably assuring whether the Society's financial statements are 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*.

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 Society's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

February 24, 2015

**PUTNAM COUNTY AGRICULTURAL SOCIETY
PUTNAM COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2014 AND 2013**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2014-001

Material Weakness - Financial Reporting

Accurate financial reporting is the responsibility of Society management and is essential to ensure the information provided to the readers of the financial statements accurately reflects the Society's activity. The 2014 and 2013 financial statements contained material errors, as follows:

- Junior fair livestock revenues of \$404,376, expenditures of \$396,632, and fund balance of \$28,569 were included in the Society's General Fund in 2014, instead of reporting these amounts in the financial statement notes only.
- Junior fair livestock revenues of \$324,473, expenditures of \$323,347, and fund balance of \$20,825 were included in the Society's General Fund in 2013, instead of reporting these amounts in the financial statement notes only.
- Ag Complex revenues of \$129,485, expenditures of \$108,817, and fund balance of \$40,650 were incorrectly included in the Society's General Fund in 2014, instead of reporting these amounts in a separate agency fund.
- Ag Complex revenues of \$110,254, expenditures of \$90,272, and fund balance of \$19,982 were incorrectly included in the Society's General Fund in 2013, instead of reporting these amounts in a separate agency fund.
- Sales and fees were misclassified as miscellaneous revenue in 2014 and 2013 in the amounts of \$20,482 and \$19,550, respectively.

Adjusting entries were posted to the financial statements to correct these errors and other errors in amounts ranging from \$205 to \$404,376. To ensure the Society's financial statements and notes to the statements are complete and accurate, The Board should adopt policies and procedures, including a final review of the financial statements, and notes to the financial statements to identify and correct errors and omissions.

Officials' Response:

We did not receive a response from Officials to this finding.

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Dave Yost • Auditor of State

PUTNAM COUNTY AGRICULTURAL SOCIETY

PUTNAM 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
MARCH 10, 2015**