

CLARK COUNTY AGRICULTURAL SOCIETY

CLARK COUNTY

**DECEMBER 1, 2016 TO NOVEMBER 30, 2016
AGREED UPON PROCEDURES**



Dave Yost • Auditor of State

Board of Trustees
Clark County Agricultural Society
4401 South Charleston Pike
Springfield, Ohio 45502

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Clark County Agricultural Society, prepared by Julian & Grube, Inc., for the period December 1, 2014 through November 30, 2016. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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.

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Dave Yost
Auditor of State

August 17, 2017

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Julian & Grube, Inc.

Serving Ohio Local Governments

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Clark County Agricultural Society
Clark County
4401 South Charleston Pike
Springfield, Ohio 45502

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Clark County Agricultural Society and the Auditor of State, on the receipts, disbursements and balances recorded in the Clark County Agricultural Society's cash basis accounting records for the fiscal years ended November 30, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Clark County Agricultural Society. The Clark County Agricultural Society is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the fiscal years ended November 30, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Clark County Agricultural Society. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. We recalculated the November 30, 2016 and November 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the December 1, 2014 beginning fund balances recorded to the November 30, 2014 balances in the prior year Agreed-Upon Procedures working papers. The fund balance as of December 1, 2014 per the general ledger was \$129,328 and the ending fund balance as of November 30, 2014 was \$114,504 per the prior year working papers, a difference of \$14,824. We also agreed the December 1, 2015 beginning fund balances recorded to the November 30, 2015 balances. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the November 30, 2016 and 2015 fund cash balance reported in the summary balance sheets. The amounts agreed for the fiscal year ending November 30, 2016. However, for the fiscal year ending November 30, 2015, the system balance in the summary balance sheet was \$104,509 and the bank reconciliation balance was \$102,124, a difference of \$2,385.
4. We confirmed the November 30, 2016 bank account balance with the Clark County Agricultural Society's financial institution. We found no exceptions.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the November 30, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent December and January bank statements. There were no exceptions.

- b. We traced the amounts and dates to the check register, to determine the debits were dated prior to November 30. There were no exceptions.

Intergovernmental Cash Receipts

1. We selected all the receipts from the Distribution Transaction Detail Report (State DTL) for 2016 and 2015. We also haphazardly selected five receipts from the Vendor Activity Report from 2016 and five from 2015.
 - a. We compared the amount from the above reports to the amount recorded in the Receipt Ledger. The amounts agreed.
 - b. We inspected the receipts ledger to determine whether these receipts were allocated to the proper account code(s). We found no exceptions.
 - c. We inspected the receipts ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Admission/Grandstand Receipts

We haphazardly selected one day of admission/grandstand cash receipts from the fiscal year ended November, 30 2016 and one day of admission/grandstand cash receipts from the fiscal year ended November 30, 2015 recorded in the receipts ledger and agreed the receipt amount to the supporting documentation (ticket recapitulation sheets/cash register tapes, etc.).

For July 24, 2016, the amount recorded in the receipts ledger for July 24, 2016 was \$29,470 (\$26,759 for general admissions and \$2,711 for the grandstand event).

- a. The ticket sales recapitulation reported 3,795 tickets sold on that date for general admissions. No ticket support was provided for the grandstand event.
- b. The admission price per ticket was \$7.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$26,565 for July 24, 2016, which is less than the amount recorded by \$194.

For July 26, 2015, the amount recorded in the receipts ledger for July 26, 2015 was \$44,267 (\$40,266 for general admissions and \$4,001 for the grandstand event).

- a. The ticket sales recapitulation reported 5,699 tickets sold on that date for general admissions. No ticket support was provided for the grandstand event.
- b. The admission price per ticket was \$7.
- c. Therefore, the recapitulation sheet multiplied by the admission price supports admission receipts of \$39,893 for July 26, 2015, which is less than the amount recorded by \$373.

Privilege Fee Receipts

We haphazardly selected 10 privilege fee cash receipts from the fiscal year ended November 30, 2016 and 10 privilege fee cash receipts from the fiscal year ended November 30, 2015 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. Compared the rates charged with rates in force during the period. We found no exceptions.
- c. Confirmed the receipt was recorded in the proper year. We found no exceptions.

Rental Receipts

We haphazardly selected 10 rental cash receipts from the fiscal year ended November 30, 2016 and 10 rental cash receipts from the fiscal year ended November 30, 2015 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. Agreed the rate charged with rates in force during the period. We found no exceptions.
- c. Inspected the receipts ledger to determine whether the receipt was recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the fiscal year ended November 30, 2016 and 10 over-the-counter cash receipts from the fiscal year ended 2015 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the receipt ledger. The amounts agreed.
- b. Inspected the receipt ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following loan and memorandum of understandings (MOU) outstanding as of November 30, 2014. These amounts agreed to the Clark County Agricultural Society's December 1, 2015 balances on the summary we used in step 3.

Issue	Principal outstanding as of November 30, 2014:
Equipment Loan	\$28,028
MOU – Board of County Commissioners, #1	\$60,000
MOU – Board of County Commissioners, #2	\$150,000

2. We inquired of management, and inspected the receipt and expenditure records for evidence of loan or credit agreements, and bonded, note, County, or mortgage debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. All debt noted agreed to the summary we used in step 3.
3. We obtained a summary of debt service payments, including loan/credit agreements permitted by Ohio Rev. Code Section 1711.13 owed during 2016 and 2015 and agreed these payments from the expenditure ledger to the related debt amortization schedules. We also compared the date the debt service payments were due to the date the Clark County Agricultural Society made the payments. We noted that payments for MOU #1 were due on April 14, 2014 and 2015. However, the Clark County Agricultural Society did not make these payments until November 25, 2015. Furthermore, no payments were made on MOU #2 during fiscal year 2015. Both MOU #1 and MOU #2 were forgiven by the Clark County Commissioners on June 6, 2016. Also, the Clark County Agricultural Society made a payment on its equipment loan on June 15, 2016. This payment was due on June 7, 2016. This loan has also since been paid off.
4. We agreed the amount of debt proceeds from the debt documents to amounts recorded in the Receipt Ledger. The amounts agreed.
5. For new debt issued during 2016 and 2015, we inspected the debt legislation, noting the Clark County Agricultural Society must use the proceeds to purchase a skid steer loader and a Chevrolet Cruise. We inspected the expenditure ledger and observed the Clark County Agricultural Society purchased a skid steer loader in April of 2015 and purchased a Chevrolet Cruze in April of 2016.
6. We inquired of management, inspected the receipt ledger, and the prior agreed upon procedure report to determine whether the Clark County Agricultural Society had loan or credit agreements outstanding from a prior year or obtained a loan or credit line in 2015 as permitted by Ohio Rev. Code Section 1711.13(B). We recalculated the Clark County Agricultural Society's computation supporting that the total net indebtedness from loans and credit did not exceed twenty-five percent of its annual revenues. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Payroll Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the fiscal year ended November 30, 2016 to confirm remittances were timely paid, and that the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2016. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2017	November 29, 2016	\$930.82	\$930.82
State income taxes	January 31, 2017	December 12, 2016	\$517.42	\$517.42

3. We selected and recomputed the only termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Register:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Clark County Agricultural Society's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expenditure Report for the fiscal year ended November 30, 2016 and ten from the fiscal year ended 2015 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Expenditure Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. Based on the nature of the expenditure, the account coding is reasonable. We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires agricultural societies to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Clark County Agricultural Society filed their complete financial statements, as defined by AOS Bulletin 2015-007, on March 30, 2017 for the fiscal year ended November 30, 2016 and on February 8, 2016 for the fiscal year ended November 30, 2015, in the Hinkle System, which was not within the allotted timeframe

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Clark County
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This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Clark County Agricultural Society's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is for the use of the Clark County Agricultural Society to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal years ended November 30, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian E. Grube, Inc.".

Julian & Grube, Inc.
May 30, 2017

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Dave Yost • Auditor of State

CLARK COUNTY AGRICULTURAL SOCIETY

CLARK 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
AUGUST 29, 2017