

Hocking County Agricultural Society
Hocking County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 20 25

Operating Receipts

Taxes	0
Admissions	136,776
Privilege Fees	38,605
Rentals	43,677
Sustaining and Entry Fees	0
Pari-mutuel Wagering Commission	0
Other Operating Receipts	36,194
<i>Total Operating Receipts</i>	<i>255,252</i>

Operating Disbursements

Wages and Benefits	14,317
Utilities	52,310
Professional Services	181,690
Equipment and Grounds Maintenance	91,369
Property and Rent Services	54,895
Race Purse	0
Senior Fair	2,239
Junior Fair	7,283
Capital Outlay	2,829
Other Operating Disbursements	203,107
<i>Total Operating Disbursements</i>	<i>610,039</i>
<i>Excess (Deficiency) of Operating Receipts</i>	
<i>Over (Under) Operating Disbursements</i>	<i>(354,787)</i>

Non-Operating Receipts (Disbursements)

State Support	2,075
Local Support	58,777
Debt Proceeds	0
Donations/Contributions	83,176
Investment Income	0
Mortgage Income	61,381
Sale of Assets	9,075
Debt Service	0
<i>Net Non-Operating Receipts (Disbursements)</i>	<i>214,484</i>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<i>(140,303)</i>
Cash Balance, Beginning of Year	232,193
<i>Cash Balance, End of Year</i>	<i>91,890</i>

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

Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2025 and 2024

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
<i>CASH RECEIPTS</i>					
1110	Pari-Mutual Tax	0	0	0	0
1190	Other Taxes	0	0	0	0
1100	Total Taxes	0	0	0	0
1210	Exhibitors Tickets	1	0	1	5
1220	Season Tickets	34,120	0	34,120	27,102
1230	Admission Tickets	79,995	0	79,995	96,176
1240	Grandstand Tickets	12,850	0	12,850	15,640
1250	Student Tickets	2,400	0	2,400	2,190
1260	Privilege Tickets	1,530	0	1,530	3,250
1290	Other Tickets	5,880	0	5,880	87,620
1200	Total Admissions	136,776	0	136,776	231,983
1310	Concessions	21,060	0	21,060	28,215
1320	Building Space	5,855	0	5,855	5,550
1330	Buildings	0	0	0	0
1340	Ground Space	5,990	0	5,990	2,142
1350	Games & Novelties	5,700	0	5,700	1,400
1360	Rides	0	0	0	2,520
1390	Other Activities	0	0	0	0
1300	Privilege Fees	38,605	0	38,605	39,827
1410	Programs	1,863	0	1,863	0
1420	Clothing	0	0	0	280
1430	Glasses/Mugs	0	0	0	0
1440	Baked Goods	924	0	924	485
1490	Other Sales	9,119	0	9,119	13,269
1400	Sales By Fair Board	11,906	0	11,906	14,034
1510	Entry Fees	0	0	0	0
1520	Pari-mutuels	0	0	0	0
1530	Racing Program Ads	0	0	0	0
1540	Speed Fees	0	0	0	0
1550	Race Tax	0	0	0	0
1590	Other Race Receipts	0	0	0	0
1500	Total Racing	0	0	0	0
1610	Sale of Supplies	0	0	0	0
1690	Other Sales	189	0	189	10,448
1600	Sales Activity	189	0	189	10,448

Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2025 and 2024

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
1710	Electricity	5,760	0	5,760	2,470
1720	Propane	0	0	0	0
1730	Water & Sewer	900	0	900	325
1740	Gas	0	0	0	0
1790	Other Utilities	2,625	0	2,625	950
1700	Total Utilities	9,285	0	9,285	3,745
1810	Class Entry Fees	680	0	680	4
1820	Membership Fees	5,725	0	5,725	3,850
1830	Contest Fees	8,345	0	8,345	8,265
1890	Other Fees	63	0	63	0
1800	Total Fees	14,813	0	14,813	12,119
1910	Ground Rentals	12,370	0	12,370	7,100
1920	Building Rentals	2,300	0	2,300	1,990
1930	Camp Sites	21,525	0	21,525	9,074
1940	Rental Supplies	367	0	367	0
1950	Stalls, Pens & Barns	30	0	30	0
1960	Storage	6,150	0	6,150	15,405
1990	Other Rental	935	0	935	10,500
1900	Total Rentals	43,677	0	43,677	44,069
2110	General Operation	0	343	343	369
2130	Track Maintenance	0	0	0	0
2140	Stake Racing	0	0	0	0
2150	Jr. Fair Reimburse	0	1,732	1,732	4,206
2190	Other State Grants	0	0	0	156,832
2100	State Support	0	2,075	2,075	161,407
2210	County Sr. Fair	0	0	0	0
2220	Ind. Jr Fair Funds	0	0	0	0
2230	County Jr Fair Funds	0	0	0	0
2240	Capital Improvement	0	58,777	58,777	334,582
2250	County Bond Money	0	0	0	0
2260	Taxation Money	0	0	0	0
2270	General Operations	0	0	0	0
2290	Other Govt. Support	0	0	0	0
2200	Total Local Govt.	0	58,777	58,777	334,582
3110	Gifts & Donations	218	0	218	0
3120	Grants	0	0	0	0
3130	Sponsorships	44,005	0	44,005	77,798
3140	Promotions	0	0	0	0
3190	Other Support	0	0	0	0

Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2025 and 2024

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
3100	Total Restricted	44,223	0	44,223	77,798
3210	Gifts & Donations	51	0	51	406
3220	Grants	0	0	0	0
3230	Sponsorships	11,000	0	11,000	400
3240	Promotions	2,000	0	2,000	4,000
3290	Other Support	25,903	0	25,903	104,410
3200	Total Unrestricted	38,954	0	38,954	109,216
3300	Sale of Notes	0	0	0	0
3600	Interest Received	0	0	0	0
3700	Dividends	0	0	0	0
3800	Mortgage	61,381	0	61,381	0
3910	Sale of Real Property	0	0	0	0
3920	Personal Property	9,075	0	9,075	0
3930	Other Assets Sold	0	0	0	0
3900	Total Asset Sales	9,075	0	9,075	0
TOTAL CASH RECEIPTS		408,883	60,852	469,735	1,039,228

Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2025 and 2024

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
<i>CASH DISBURSEMENTS</i>					
4010	Secretary's Salary	9,419	0	9,419	9,398
4020	Director's Wages	0	0	0	
4030	Ground Maintenance	0	0	0	0
4040	Racing Salaries	0	0	0	0
4090	Other Wages	1,875	0	1,875	1,317
4000	Total Wages	11,294	0	11,294	10,715
5010	Retirement	1,562	0	1,562	1,562
5020	Unemployment	138	0	138	759
5030	Worker's Comp.	831	0	831	613
5040	Health Insurance	0	0	0	0
5050	Life Insurance	0	0	0	0
5060	Reimbursements	0	0	0	0
5070	Tuition	0	0	0	0
5080	Uniform	0	0	0	0
5090	Other Benefits	491	0	491	965
5000	Total Benefits	3,023	0	3,023	3,899
6110	Directors' Expenses	61,904	0	61,904	30,285
6120	Sec/Treas. Expenses	0	0	0	1,922
6130	Ground Maintenance	0	0	0	0
6140	Memberships	0	0	0	156
6190	Other Expenses	0	0	0	0
6100	Total Adm. Expense	61,904	0	61,904	32,363
6210	Trophies & Blankets	0	0	0	0
6220	Track Supplies	0	0	0	0
6290	Other Race Expenses	0	0	0	0
6200	Total Race Expenses	0	0	0	0
6300	Supplies (Resale)	1,463	0	1,463	0
6410	Office Supplies	6,352	0	6,352	3,238
6470	Ground Maintenance	13,882	0	13,882	12,710
6490	Other Supplies	3,146	0	3,146	12,722
6400	Total Supplies	23,380	0	23,380	28,670

Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2025 and 2024

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
7110	Electricity	33,786	0	33,786	15,052
7120	Gas	0	0	0	0
7130	Propane	0	0	0	0
7140	Water	13,226	0	13,226	9,001
7150	Telephone	4,204	0	4,204	3,923
7160	Sewer	0	0	0	0
7190	Other Utilities	1,094	0	1,094	0
7100	Total Utilities	52,310	0	52,310	27,976
7210	Race Tax	0	0	0	0
7220	Race Purses	0	0	0	0
7230	Starting Gate	0	0	0	0
7240	Photo Finish	0	0	0	0
7250	Track Maintenance	0	0	0	0
7260	Announcer & Judges	0	0	0	0
7290	Other Race Expenses	0	0	0	0
7200	Total Race Expenses	0	0	0	0
7310	Legal Services	0	0	0	0
7320	Accounting Services	2,485	0	2,485	5,794
7330	Veterinary Services	4,180	0	4,180	3,800
7340	Entertainment	43,600	0	43,600	32,650
7350	Ride Co. Expense	30,000	0	30,000	30,000
7390	Other Services	77,077	0	77,077	28,829
7300	Total Services Exp.	157,342	0	157,342	101,073
7410	Security Services	12,275	0	12,275	11,210
7420	Cable TV Services	0	0	0	0
7430	Computer Services	4,335	0	4,335	4,083
7440	Cleaning Services	15,925	0	15,925	15,275
7450	Grounds keeping	12,780	0	12,780	14,150
7460	Trash Hauling	0	0	0	7,650
7470	Sound System	4,800	0	4,800	4,800
7480	Taxes to Govt.	0	0	0	0
7490	Other Services	0	0	0	0
7400	Total Property Exp.	50,115	0	50,115	57,168
7510	Legal Ads	0	0	0	0
7520	Newspaper Ads	0	0	0	0
7530	Radio & TV Ads	800	0	800	800
7540	Printing Fees	9,384	0	9,384	772
7550	Microfilming Fees	0	0	0	0
7590	Communication	0	0	0	0
7500	Total Advertising	10,184	0	10,184	1,572

Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2025 and 2024

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
7610	Equipment Repair	0	0	0	0
7620	Motor Vehicle	0	0	0	0
7630	Building Repair	67,990	0	67,990	5,980
7690	Other Repairs	0	0	0	0
7600	Total Repairs	67,990	0	67,990	5,980
7710	Property	0	0	0	0
7720	Liability	13,983	0	13,983	11,642
7730	Motor Vehicle	0	0	0	4,500
7740	Fidelity Bonds	0	0	0	0
7790	Other Insurance	181	0	181	0
7700	Total Insurance	14,164	0	14,164	16,142
7810	Software	0	0	0	0
7820	Land & Buildings	0	0	0	0
7830	Meeting Rooms	0	0	0	0
7840	Storage Rooms	0	0	0	0
7850	Motor Vehicles	4,780	0	4,780	0
7860	Exhibits & Displays	0	0	0	0
7870	Equipment, Supplies	0	0	0	696
7890	Other Rent/Lease	0	0	0	0
7800	Total Rent/Lease	4,780	0	4,780	696
7910	Land	0	0	0	0
7920	Buildings	0	0	0	0
7930	Motor Vehicles	0	0	0	0
7940	Equipment	374	0	374	101,780
7990	Other Capital Exp.	2,455	0	2,455	332,223
7900	Total Capital Outlay	2,829	0	2,829	434,003
8010	Principal/Notes	0	0	0	0
8020	Principal/Loans	0	0	0	0
8030	Mortgage Payments	0	0	0	0
8040	Interest Payments	0	0	0	0
8050	Trustee/Fiscal Agent	0	0	0	0
8090	Other Financing Fees	0	0	0	7
8000	Total Debt Service	0	0	0	7
9110	Sr Judges Expenses	650	0	650	250
9120	Prem,Ribbon,Trophy	1,539	0	1,539	2,019
9190	Other Sr Expenses	50	0	50	2,097
9100	Senior Fair Expenses	2,239	0	2,239	4,366

Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2025 and 2024

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
9210	Contest Judges	116	0	116	195
9220	Prem,Ribbon,Trophy	10,560	0	10,560	11,520
9290	Other Contest Exp.	4,000	0	4,000	22,015
9200	Contest Expenses	14,676	0	14,676	33,730
9310	Jr Judges Expenses	5,442	0	5,442	9,627
9320	Prem,Ribbon,Trophy	1,750	0	1,750	1,732
9390	Other Jr Expenses	91	0	91	45,081
9300	Junior Fair Expenses	7,283	0	7,283	56,440
9410	Other Judges	0	0	0	0
9420	Prem,Ribbon,Trophy	0	0	0	0
9490	Other Fair Expenses	5,380	0	5,380	5,900
9400	Other Fair Expenses	5,380	0	5,380	5,900
9710	Check Write-offs	0	0	0	0
9720	Reimbursements	462	0	462	16,467
9730	Refunds	0	0	0	280
9790	Other Misc. Expenses	119,222	0	119,222	127,603
9700	Miscellaneous Exp.	119,684	0	119,684	144,350
TOTAL CASH DISBURSEMENTS		610,039	0	610,039	965,050
Excess Cash Receipts over Cash Disbursements		(201,155)	60,852	(140,304)	74,178
BEGINNING CASH BALANCE		232,193	0	232,193	158,015
ENDING CASH BALANCE		31,038	60,852	91,889	232,193