

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

Operating Receipts	
Taxes	\$0
Admissions	52,611
Privilege Fees	27,554
Rentals	80,162
Sustaining and Entry Fees	0
Pari-mutuel Wagering Commission	0
Other Operating Receipts	<u>14,184</u>
Total Operating Receipts	<u>174,511</u>
Operating Disbursements	
Wages and Benefits	68,885
Utilities	30,455
Professional Services	81,608
Equipment and Grounds Maintenance	15,573
Property and Rent Services	15,385
Race Purse	0
Senior Fair	28
Junior Fair	0
Capital Outlay	0
Other Operating Disbursements	<u>29,962</u>
Total Operating Disbursements	<u>241,896</u>
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	<u>(67,385)</u>
Non-Operating Receipts (Disbursements)	
State Support	48,267
Local Support	3,200
Debt Proceeds	0
Donations/Contributions	15,507
Investment Income	0
Mortgage Income	0
Sale of Assets	0
Debt Service	<u>0</u>
Net Non-Operating Receipts (Disbursements)	<u>66,974</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	(411)
Cash Balance, Beginning of Year	<u>16,119</u>
Cash Balance, End of Year	<u>\$15,708</u>

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, 2023 and 2022**

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		Operating Fund (1-1-...)	State & Local (2-1-...)	Totals 2023	Totals 2022
CASH RECEIPTS					
1110	Pari-Mutual Tax		0	0	
1190	Other Taxes		0	0	
1100	Total Taxes	0	0	0	0
1210	Exhibitors Tickets	240	0	240	280
1220	Season Tickets	334	0	334	
1230	Admission Tickets	36,719	0	36,719	40,495
1240	Grandstand Tickets		0	0	
1250	Student Tickets		0	0	
1260	Privilege Tickets		0	0	3,000
1290	Other Tickets	15,318	0	15,318	14,940
1200	Total Admissions	52,611	0	52,611	58,715
1310	Concessions	18,382	0	18,382	22,672
1320	Building Space		0	0	
1330	Buildings		0	0	400
1340	Ground Space		0	0	
1350	Games & Novelties	382	0	382	
1360	Rides	8,790	0	8,790	
1390	Other Activities		0	0	524
1300	Privilege Fees	27,554	0	27,554	23,596
1410	Programs		0	0	
1420	Clothing		0	0	
1430	Glasses/Mugs		0	0	
1440	Baked Goods		0	0	
1490	Other Sales	8,093	0	8,093	5,698
1400	Sales By Fair Board	8,093	0	8,093	5,698
1510	Entry Fees		0	0	
1520	Pari-mutuels		0	0	
1530	Racing Program Ads		0	0	
1540	Speed Fees		0	0	
1550	Race Tax		0	0	
1590	Other Race Receipts		0	0	
1500	Total Racing	0	0	0	0
1610	Sale of Supplies		0	0	
1690	Other Sales		0	0	6,826
1600	Sales Activity	0	0	0	6,826

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2023 and 2022**

You can edit the heading

		Operating Fund (1-1-___)	State & Local (2-1-___)	Totals 2023	Totals 2022
1710	Electricity	1,350	0	1,350	2,100
1720	Propane		0	0	
1730	Water & Sewer		0	0	
1740	Gas		0	0	
1790	Other Utilities		0	0	
1700	Total Utilities	1,350	0	1,350	2,100
1810	Class Entry Fees	2,550	0	2,550	4,950
1820	Membership Fees	509	0	509	630
1830	Contest Fees	1,682	0	1,682	
1890	Other Fees		0	0	
1800	Total Fees	4,741	0	4,741	5,580
1910	Ground Rentals	56,192	0	56,192	25,367
1920	Building Rentals		0	0	8,425
1930	Camp Sites		0	0	
1940	Rental Supplies		0	0	
1950	Stalls, Pens & Barns	6,000	0	6,000	5,270
1960	Storage	17,970	0	17,970	51,244
1990	Other Rental		0	0	437
1900	Total Rentals	80,162	0	80,162	90,743
2110	General Operation		395	395	5,089
2130	Track Maintenance			0	
2140	Stake Racing			0	
2150	Jr. Fair Reimburse			0	
2190	Other State Grants		47,872	47,872	
2100	State Support	0	48,267	48,267	5,089
2210	County Sr. Fair		1,600	1,600	
2220	Ind. Jr Fair Funds			0	
2230	County Jr Fair Funds		100	100	
2240	Capital Improvement			0	
2250	County Bond Money			0	
2260	Taxation Money			0	
2270	General Operations		1,500	1,500	
2290	Other Govt. Support			0	3,844
2200	Total Local Govt.	0	3,200	3,200	3,844
3110	Gifts & Donations		0	0	
3120	Grants		0	0	1,000
3130	Sponsorships		0	0	800
3140	Promotions		0	0	
3190	Other Support		0	0	4,050
3100	Total Restricted	0	0	0	5,850
3210	Gifts & Donations		0	0	
3220	Grants		0	0	
3230	Sponsorships	15,507		15,507	8,650
3240	Promotions		0	0	
3290	Other Support		0	0	
3200	Total Unrestricted	15,507	0	15,507	8,650
3300	Sale of Notes		0	0	
3600	Interest Received		0	0	
3700	Dividends		0	0	
3800	Mortgage		0	0	
3910	Sale of Real Property		0	0	
3920	Personal Property		0	0	
3930	Other Assets Sold		0	0	1,142
3900	Total Asset Sales	0	0	0	1,142
TOTAL CASH RECEIPTS		190,018	51,467	241,485	217,833

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2023 and 2022**

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Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
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**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2023 and 2022**

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
CASH DISBURSEMENTS					
4010	Secretary's Salary	2,142		2,142	2,481
4020	Director's Wages	19,000		19,000	
4030	Ground Maintenance	32,555		32,555	32,700
4040	Racing Salaries			0	
4090	Other Wages	14,634		14,634	20,000
4000	Total Wages	68,331	0	68,331	55,181
5010	Retirement			0	
5020	Unemployment			0	
5030	Worker's Comp.	554		554	666
5040	Health Insurance			0	
5050	Life Insurance			0	
5060	Reimbursements			0	
5070	Tuition			0	
5080	Uniform			0	60
5090	Other Benefits			0	
5000	Total Benefits	554	0	554	726
6110	Directors' Expenses	2,495		2,495	3,779
6120	Sec/Treas. Expenses			0	
6130	Ground Maintenance	10,429		10,429	5,110
6140	Memberships	500		500	400
6190	Other Expenses			0	1,476
6100	Total Adm. Expense	13,424	0	13,424	10,765
6210	Trophies & Blankets			0	
6220	Track Supplies			0	
6290	Other Race Expenses			0	
6200	Total Race Expenses	0	0	0	0
6300	Supplies (Resale)	2,465		2,465	
6410	Office Supplies	816		816	1,810
6470	Ground Maintenance	8,310		8,310	8,833
6490	Other Supplies	247		247	550
6400	Total Supplies	9,373	0	9,373	11,193

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2023 and 2022**

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		Operating Fund (1-1-...)	State & Local (2-1-...)	Totals 2023	Totals 2022
7110	Electricity	8,177		8,177	19,315
7120	Gas	1,982		1,982	103
7130	Propane			0	
7140	Water	13,703		13,703	30,434
7150	Telephone	5,298		5,298	6,099
7160	Sewer			0	
7190	Other Utilities			0	3,180
7100	Total Utilities	30,455	0	30,455	69,661
7210	Race Tax			0	
7220	Race Purse			0	
7230	Starting Gate			0	
7240	Photo Finish			0	
7250	Track Maintenance			0	
7280	Announcer & Judges			0	
7290	Other Race Expenses			0	
7200	Total Race Expenses	0	0	0	0
7310	Legal Services			0	
7320	Accounting Services			0	990
7330	Veterinary Services			0	
7340	Entertainment	20,000		20,000	16,250
7350	Ride Co. Expense	36,219		36,219	10,000
7390	Other Services	10,545		10,545	11,828
7300	Total Services Exp.	66,764	0	66,764	39,068
7410	Security Services	5,828		5,828	8,094
7420	Cable TV Services			0	
7430	Computer Services			0	2,570
7440	Cleaning Services			0	
7450	Grounds keeping			0	13,336
7460	Trash Hauling	5,177		5,177	8,717
7470	Sound System	2,000		2,000	2,000
7480	Taxes to Govt.			0	
7490	Other Services			0	8,612
7400	Total Property Exp.	13,005	0	13,005	43,329
7510	Legal Ads			0	
7520	Newspaper Ads			0	
7530	Radio & TV Ads			0	
7540	Printing Fees	732		732	1,049
7550	Microfilming Fees			0	
7590	Communication			0	221
7500	Total Advertising	732	0	732	1,270

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2023 and 2022**

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
7610	Equipment Repair			0	13,487
7620	Motor Vehicle			0	907
7630	Building Repair			0	12,310
7690	Other Repairs	6,200		6,200	736
7600	Total Repairs	6,200	0	6,200	27,440
7710	Property			0	
7720	Liability	13,972		13,972	18,241
7730	Motor Vehicle			0	
7740	Fidelity Bonds			0	
7790	Other Insurance	140		140	275
7700	Total Insurance	14,112	0	14,112	18,516
7810	Software			0	514
7820	Land & Buildings			0	
7830	Meeting Rooms			0	
7840	Storage Rooms			0	
7850	Motor Vehicles			0	
7860	Exhibits & Displays			0	
7870	Equipment, Supplies			0	4,484
7890	Other Rent/Lease	2,380		2,380	
7800	Total Rent/Lease	2,380	0	2,380	4,998
7910	Land			0	
7920	Buildings			0	
7930	Motor Vehicles			0	
7940	Equipment			0	
7990	Other Capital Exp.			0	
7900	Total Capital Outlay	0	0	0	0
8010	Principal/Notes	0		0	
8020	Principal/Loans			0	
8030	Mortgage Payments			0	
8040	Interest Payments			0	
8050	Trustee/Fiscal Agent			0	
8090	Other Financing Fees			0	2,540
8000	Total Debt Service	0	0	0	2,540
9110	Sr Judges Expenses			0	
9120	Prem,Ribbon,Trophy	28		28	437
9190	Other Sr Expenses			0	
9100	Senior Fair Expenses	28	0	28	437

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2023 and 2022**

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
9210	Contest Judges			0	
9220	Prem,Ribbon,Trophy			0	
9290	Other Contest Exp.			0	
9200	Contest Expenses	0	0	0	0
9310	Jr Judges Expenses			0	
9320	Prem,Ribbon,Trophy			0	
9390	Other Jr Expenses			0	
9300	Junior Fair Expenses	0	0	0	0
9410	Other Judges			0	
9420	Prem,Ribbon,Trophy	4,916		4,916	
9490	Other Fair Expenses	5,061		5,061	20,436
9400	Other Fair Expenses	9,977	0	9,977	20,436
9710	Check Write-offs	860		860	
9720	Reimbursements			0	1,912
9730	Refunds	806		806	7,259
9790	Other Misc. Expenses	2,430		2,430	20,436
9700	Miscellaneous Exp.	4,096	0	4,096	29,607
TOTAL CASH DISBURSEMENTS		241,896	0	241,896	324,641
Excess Cash Receipts over Cash Disbursements		(51,878)	51,467	(411)	(106,808)
BEGINNING CASH BALANCE				16,119	125,011
ENDING CASH BALANCE		(51,878)	51,467	15,708	16,119

CASH RECONCILIATION

Depository Balances	
Checking Acct #1	\$15,708.00
Checking Acct #2	\$0.00
Checking Acct #3	\$0.00
Checking Acct #4	\$0.00
Total Checking	\$15,708.00
Other Depository Accounts	
Master Card	\$0.00
Total Other Depository Accts	\$0.00
Total Depository Balances	\$15,708.00
Investments	
Grandstand Acct	\$0.00
Utility Pro	\$0.00
Other Investments	\$0.00
Total Investments	\$0.00
Cash on Hand	\$0.00
Deposits in Transit	\$0.00
Plus Other Reconciliation Factors	\$0.00
Less Outstanding Checks Acct #1	\$0.00
Acct #3	\$0.00
Acct #4	\$0.00
Less Other Factors	
TOTAL FUND BALANCE	\$15,708.00