

# ANNUAL FINANCIAL REPORT OF THE

---

## AGRICULTURAL SOCIETY

FOR THE FISCAL YEAR ENDING  
NOVEMBER 30, 2019

**MIKE DEWINE**  
GOVERNOR

**DOROTHY PELANDA**  
DIRECTOR



Submit one copy no later than January 3, 2020  
Following the close of the fiscal year to:

THE OHIO DEPARTMENT OF AGRICULTURE  
OFFICE OF FAIRS  
8995 EAST MAIN STREET  
REYNOLDSBURG, OHIO 43068

Due on or before **January 3, 2020** Friday  
as prescribed by the Ohio Revised Code Section 901.06.

Instructions:

1. Fill in every blank. If not applicable, indicate "N/A".
2. Attach to the back of this report the following:
  - A) A notarized published abstract as required by Ohio Revised Code Section 1711.05.
  - B) A voided membership certificate (ticket).
  - C) A voided exhibitor's ticket, if applicable.
  - D) A voided season ticket, if applicable.
  - E) Any other voided ticket used other than daily general admission ticket and any other tickets sold for special entertainment.
  - F) An additional copy or a revised copy of the Junior Fair Report filed before December 1st.
3. If making minor modifications in the questions would aid in completing this report, please modify the question in legible form.
4. If notations help to define your entries, please feel free to add such explanations.
5. For any questions regarding this report please contact the Fair Office at (614) 728-2620 or email Michael Vartorella at [mwartorella@agri.ohio.gov](mailto:mwartorella@agri.ohio.gov).

1. Date of annual election 11 / 12 /2019; Number of board members elected 13
2. Election was held at Delaware Township Fire Hall The number of votes cast was 28.
3. Date of annual meeting 11 / 12 /2019 Held at Delaware Township Fire Hall
4. Attendance at the annual meeting was 31
5. Date of approval of the 2019 annual report by the fair board 12 / 10 /2019
6. Did your Society change its Constitution or By-Laws in the year covered by this report?  
No If yes, has a copy been mailed to ODA? \_\_\_\_\_
7. List the names and address of the officers who will serve in 2020:

	Name	Address	City	Zip
President	Jerry Sanders	04056 Farmer Mark Rd	Bryan	43506
Vice Pres.	Jeremy Limber	26335 Blanchard Rd	Defiance	43512
Secretary	Breanna Richards	8512 Ashpacher Rd	Defiance	43512
Treasurer	Donia Anderson	6769 Wonderly Rd	Hicksville	43526

8. President's home phone number ( 419 ) 658 - 2839.
- His/her business number ( 419 ) 576 - 2556.
9. Secretary's home phone number ( 419 ) 348 - 9048.
- His/her business number ( ) \_\_\_\_\_ - \_\_\_\_\_.
10. Is the secretary also the secretary/manager?  Yes  No

If manager different than secretary, please list his/her name \_\_\_\_\_.

11. Total estimated attendance during your 2019 fair 18,000

12. General remarks and comments:

\* If the phone number(s) should not be given out to the public, please indicate.

Names and addresses of the officers and directors that served during the reporting period (2019):

	Name	Address	City	Zip Code
President	Jerry Sanders	04056 Farmer Mark Rd	Bryan	43506
Vice Pres	Jeremy Limber	26335 Blanchard Rd	Defiance	43512
Secretary	Breanna Richards	8512 Ashpacher Rd	Defiance	43512
Treasurer	Donia Anderson	6769 Wonderly Rd	Hicksville	43526
Directors	Gary Backhaus	8512 Ashpacher Rd	Defiance	43512
	Tracey Backhaus	8512 Ashpacher Rd	Defiance	43512
	Jeff Binder	5282 Casebeer Miller Rd	Hicksville	43526
	Yvonne Blosser	09263 Wonderly Rd	Mark Center	43536
	Brian Chittenden	04527 Wonderly Rd	Hicksville	43526
	Kate Chittenden	04527 Wonderly Rd	Hicksville	43526
	Michael Cline	314 South Maple St	Hicksville	43526
	Deb Cocke	1473 Terrawenda Dr	Defiance	43512
	Renaee Cottrell	235 W Arthur St	Hicksville	43526
	Emily Ellsworth	04762 Openlander Rd	Sherwood	43556
	Angie Etchen	04861 St Rt 249	Hicksville	43526
	Desirae Mack	18559 Lockwood Rd	Defiance	43512
	Joel Retcher	11807 Fruit Ridge Rd	Defiance	43512
	Larry Retcher	30620 Weichman Rd	Holgate	43527
	Jeff Rohlf	21091 Kiser Rd	Defiance	43512
Bridget Ruppert	8117 State Route 2	Hicksville	43526	
Ben Sandleben	390 N Clinton St	Defiance	43512	
Carol Sines	5795 Trinity Rd	Defiance	43512	
Mitch Troyer	08608 St Rt 2	Hicksville	43526	
Nicole Walters	5138 St Rt 2	Hicksville	43526	
Lavon Wiles	07380 St Rt 249	Hicksville	43526	
Kayleigh Zolman	6160 St Rt 15	Ney	43549	

**Comparative Statement of Cash Receipts and Disbursements**  
**For the Years Ending November 30, 2019 and 2018**

<i>CASH RECEIPTS</i>	Operating Fund (1-1- )	State & Local (2-1- )	Totals 2019	Totals 2018
1110 Pari-Mutual Tax	\$379.71	-0-	\$379.79	\$363.32
1190 Other Taxes	NA	-0-	NA	NA
1100 Total Taxes	\$379.71	-0-	\$379.71	\$363.32
1210 Exhibitors Tickets	\$1,230.00	-0-	\$1,230.00	\$1276.00
1220 Season Tickets	\$22,030.00	-0-	\$22,030.00	\$22,845.00
1230 Admission Tickets	\$63,588.25	-0-	\$63,588.25	\$60,323.10
1240 Grandstand Tickets	\$36,795.00	-0-	\$36,795.00	\$28,955.00
1250 Student Tickets	\$10,076.00	-0-	\$10,076.00	\$10,514.00
1260 Privilege Tickets	\$1,181.00	-0-	\$1,181.00	\$1,175.00
1290 Other Tickets	NA	-0-	NA	NA
1200 Total Admissions	\$134,900.25	-0-	\$134,900.25	\$125,088.10
1310 Concessions	\$12,332.50	-0-	\$12,332.50	\$10,950.00
1320 Building Space	\$3,610.00	-0-	\$3,610.00	\$4,320.00
1330 Buildings	NA	-0-	NA	NA
1340 Ground Space	\$1,507.50	-0-	\$1,507.50	\$1,030.00
1350 Games & Novelties	NA	-0-	NA	NA
1360 Rides	\$7,744.97	-0-	\$7,744.97	\$9,763.12
1390 Other Activities	NA	-0-	NA	NA
1300 Privilege Fees	\$25,194.97	-0-	\$25,194.97	\$26,063.12
1410 Programs	NA	-0-	NA	NA
1420 Clothing	NA	-0-	NA	NA
1430 Glasses/Mugs	NA	-0-	NA	NA
1440 Baked Goods	NA	-0-	NA	NA
1490 Other Sales	NA	-0-	NA	\$15.00
1400 Sales By Fair Board	NA	-0-	NA	\$15.00
1510 Entry Fees	\$12,430.00	-0-	\$12,430.00	\$14,865.00
1520 Pari-mutuels	\$355.81	-0-	\$355.81	\$350.70
1530 Racing Program Ads	NA	-0-	NA	NA
1540 Speed Fees	NA	-0-	NA	NA
1550 Race Tax	\$200.00	-0-	\$200.00	\$200.00
1590 Other Race Receipts	\$5,150.00	-0-	\$5,150.00	\$1,850.00
1500 Total Racing	\$18,135.81	-0-	\$18,135.81	\$17,265.70

	Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2019	Totals 2018
1610 Sale of Supplies	NA	-0-	NA	NA
1690 Other Sales	NA	-0-	NA	NA
1600 Sales Activity	NA	-0-	NA	NA
1710 Electricity	NA	-0-	NA	NA
1720 Propane	NA	-0-	NA	NA
1730 Water & Sewer	NA	-0-	NA	NA
1740 Gas	NA	-0-	NA	NA
1790 Other Utilities	NA	-0-	NA	NA
1700 Total Utilities	NA	-0-	NA	NA
1810 Class Entry Fees	\$3,739.00	-0-	\$3,739.00	\$2,390.25
1820 Membership Fees	\$726.00	-0-	\$726.00	\$569.00
1830 Contest Fees	\$300.00	-0-	\$300.00	\$640.00
1890 Other Fees	NA	-0-	NA	NA
1800 Total Fees	\$4,765.00	-0-	\$4,765.00	\$3,599.25
1910 Ground Rentals	\$10,329.00	-0-	\$10,329.00	\$19,716.72
1920 Building Rentals	\$2,550.00	-0-	\$2,550.00	\$3,750.00
1930 Camp Sites	\$38,355.00	-0-	\$38,355.00	\$34,635.00
1940 Rental Supplies	NA	-0-	NA	NA
1950 Stalls, Pens & Barns	\$2,090.00	-0-	\$2,090.00	\$5,640.00
1960 Storage	\$4,304.00	-0-	\$4,304.00	\$5,178.00
1990 Other Rental	NA	-0-	NA	\$1,750.00
1900 Total Rentals	\$57,628.00	-0-	\$57,628.00	\$70,669.72
2110 General Operation	-0-	\$2,425.91	\$2,425.91	\$896.44
2130 Track Maintenance	-0-	\$3,771.59	\$3,771.59	\$4,643.86
2140 Stake Racing	-0-	\$3,771.59	\$3,771.59	\$3,716.82
2150 Jr. Fair Reimburse	-0-	\$4,131.59	\$4,131.59	NA
2190 Other State Grants	-0-	NA	NA	NA
2100 State Support	-0-	\$14,100.68	\$14,100.68	\$9,257.12
2210 County Sr. Fair	-0-	\$800.00	\$800.00	NA
2220 Ind. Jr Fair Funds	-0-	NA	NA	NA
2230 County Jr Fair Funds	-0-	\$500.00	\$500.00	\$4,173.64
2240 Capital Improvement	-0-	\$30,000.00	\$30,000.00	NA
2250 County Bond Money	-0-	NA	NA	NA
2260 Taxation Money	-0-	NA	NA	NA
2270 General Operations	-0-	NA	NA	NA
2290 Other Govt. Support	-0-	\$2,126.24	\$2,126.24	\$121.56
2200 Total Local Govt.	-0-	\$33,426.24	\$33,426.24	\$4,295.20

	Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2019	Totals 2018
3110 Gifts & Donations	\$1,000.00	-0-	\$1,000.00	\$2,500.00
3120 Grants	\$84,998.57	-0-	\$84,998.57	\$79,745.00
3130 Sponsorships	\$26,815.00	-0-	\$26,815.00	\$256,048.50
3140 Promotions	NA	-0-	NA	NA
3190 Other Support	\$287,714.45	-0-	\$287,714.45	\$64,954.11
3100 Total Restricted	\$400,528.02	-0-	\$400,528.02	\$403,247.61
3210 Gifts & Donations	\$3,423.00	-0-	\$3,423.00	\$2,516.28
3220 Grants	NA	-0-	NA	NA
3230 Sponsorships	NA	-0-	NA	NA
3240 Promotions	NA	-0-	NA	NA
3290 Other Support	\$3,579.00	-0-	\$3,579.00	\$12,570.80
3200 Total Unrestricted	\$7,002.00	-0-	\$7,002.00	\$15,087.08
3300 Sale of Notes	NA	-0-	NA	NA
3600 Interest Received	\$49.27	-0-	\$49.27	\$59.02
3700 Dividends	NA	-0-	NA	NA
3800 Mortgage	NA	-0-	NA	NA
3910 Sale of Real Property	NA	-0-	NA	NA
3920 Personal Property	NA	-0-	NA	NA
3990 Other Assets Sold	NA	-0-	NA	NA
3900 Total Asset Sales	NA	-0-	NA	NA
<b>TOTAL CASH RECEIPTS</b>	\$648,583.03	\$47,526.92	\$696,109.95	\$661,457.92

<i>CASH DISBURSEMENTS</i>	Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2019	Totals 2018
4010 Secretary's Salary	NA	NA	NA	NA
4020 Director's Wages	NA	NA	NA	NA
4030 Ground Maintenance	NA	NA	NA	NA
4040 Racing Salaries	NA	NA	NA	NA
4090 Other Wages	NA	NA	NA	NA
4000 Total Wages	NA	NA	NA	NA

	Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2019	Totals 2018
5010 Retirement	NA	NA	NA	NA
5020 Unemployment	NA	NA	NA	NA
5030 Worker's Comp.	NA	NA	NA	NA
5040 Health Insurance	NA	NA	NA	NA
5050 Life Insurance	NA	NA	NA	NA
5060 Reimbursements	NA	NA	NA	NA
5070 Tuition	NA	NA	NA	NA
5080 Uniform	NA	NA	NA	NA
5090 Other Benefits	NA	NA	NA	NA
5000 Total Benefits	NA	NA	NA	NA
6110 Directors' Expenses	\$3,631.52	NA	\$3,631.52	\$3,470.04
6120 Sec/Treas. Expenses	NA	NA	NA	NA
6130 Ground Maintenance	NA	NA	NA	NA
6140 Memberships	\$305.00	NA	\$305.00	\$440.00
6190 Other Expenses	\$209.95	NA	\$209.95	\$75.00
6100 Total Adm. Expense	\$4,146.47	NA	\$4,146.47	\$3,985.04
6210 Trophies & Blankets	NA	NA	NA	NA
6220 Track Supplies	NA	NA	NA	NA
6290 Other Race Expenses	NA	NA	NA	NA
6200 Total Race Expenses	NA	NA	NA	NA
6300 Supplies (Resale)	NA	NA	NA	NA
6410 Office Supplies	\$929.91	NA	\$929.91	\$850.17
6420 Ground Maintenance	\$33,160.46	\$2,425.91	\$35,586.37	\$34,354.66
6490 Other Supplies	\$162.18	\$471.59	\$633.77	\$897.62
6400 Total Supplies	\$34,252.55	\$2,897.50	\$37,150.05	\$36,102.45
7110 Electricity	\$25,112.20	NA	\$25,112.20	\$30,269.78
7120 Gas	\$3,463.66	NA	\$3,463.66	\$2,846.74
7130 Propane	NA	NA	NA	NA
7140 Water	\$1,732.54	NA	\$1,732.54	\$2,339.98
7150 Telephone	\$1,896.33	NA	\$1,896.33	\$1,211.94
7160 Sewer	\$7,480.82	NA	\$7,480.82	\$7,743.90
7190 Other Utilities	NA	NA	NA	NA
7100 Total Utilities	\$39,685.55	NA	\$39,685.55	\$44,412.34



	Operating Fund (1-1- )	State & Local (2-1- )	Totals 2019	Totals 2018
7210 Race Tax	\$379.71	NA	\$379.71	\$363.32
7220 Race Purses	\$95,226.41	\$3,771.59	\$98,998.00	\$97,649.25
7230 Starting Gate	\$1,000.00	NA	\$1,000.00	\$1,000.00
7240 Photo Finish	\$910.00	NA	\$910.00	\$850.00
7250 Track Maintenance	NA	\$3,300.00	\$3,300.00	\$1,600.00
7260 Announcer & Judges	\$1,824.00	NA	\$1,824.00	\$1,824.00
7290 Other Race Expenses	\$350.00	NA	\$350.00	\$340.00
7200 Total Race Expenses	\$99,690.12	\$7,071.59	\$106,761.71	\$103,626.57
7310 Legal Services	NA	NA	NA	NA
7320 Accounting Services	\$11,620.00	NA	\$11,620.00	\$21,855.70
7330 Veterinary Services	\$3,050.00	NA	\$3,050.00	\$3,100.00
7340 Entertainment	\$31,016.00	NA	\$31,016.00	\$16,200.00
7350 Ride Co. Expense	NA	NA	NA	NA
7390 Other Services	\$6,749.00	NA	\$6,749.00	\$8,070.00
7300 Total Services Exp.	\$52,435.00	NA	\$52,435.00	\$49,225.70
7410 Security Services	\$6,300.00	NA	\$6,300.00	\$6,600.00
7420 Cable TV Services	NA	NA	NA	NA
7430 Computer Services	NA	NA	NA	NA
7440 Cleaning Services	\$7,100.00	NA	\$7,100.00	\$6,067.30
7450 Grounds keeping	\$200.00	NA	\$200.00	NA
7460 Trash Hauling	\$10,036.33	NA	\$10,036.33	\$10,311.10
7470 Sound System	\$5,600.00	NA	\$5,600.00	\$5,800.00
7480 Taxes to Govt.	NA	NA	NA	NA
7490 Other Services	\$5,000.00	NA	\$5,000.00	\$5,550.00
7400 Total Property Exp.	\$34,236.33	NA	\$34,236.33	\$34,328.40
7510 Legal Ads	\$105.03	NA	\$105.03	\$264.43
7520 Newspaper Ads	\$3,142.60	NA	\$3,142.60	\$3,457.85
7530 Radio & TV Ads	\$2,200.00	NA	\$2,200.00	\$2,200.00
7540 Printing Fees	\$1,551.39	NA	\$1,551.39	\$280.37
7550 Microfilming Fees	NA	NA	NA	NA
7590 Communication	\$2,619.40	NA	\$2,619.40	\$2,459.81
7500 Total Advertising	\$9,618.42	NA	\$9,618.42	\$8,662.46
7610 Equipment Repair	\$2,928.75	NA	\$2,928.75	NA
7620 Motor Vehicle	NA	NA	NA	NA
7630 Building Repair	\$577.88	NA	\$577.80	\$12,461.79
7690 Other Repairs	NA	NA	NA	NA
7600 Total Repairs	\$3,506.63	NA	\$3,506.63	\$12,431.79

	Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2019	Totals 2018
7710 Property	NA	NA	NA	NA
7720 Liability	\$8,151.00	NA	\$8,151.00	\$8,011.00
7730 Motor Vehicle	NA	NA	NA	NA
7740 Fidelity Bonds	NA	NA	NA	NA
7790 Other Insurance	\$9,780.00	NA	\$9,780.00	NA
7700 Total Insurance	[\$17,931.00	NA	\$17,931.00	\$8,011.00 ]
7810 Software	NA	NA	NA	NA
7820 Land & Buildings	NA	NA	NA	NA
7830 Meeting Rooms	NA	NA	NA	NA
7840 Storage Rooms	NA	NA	NA	NA
7850 Motor Vehicles	\$4,030.00	NA	\$4,030.00	\$3,565.00
7860 Exhibits & Displays	NA	NA	NA	NA
7870 Equipment, Supplies	\$1,305.00	NA	\$1,305.00	\$3,420.00
7890 Other Rent/Lease	\$4,022.48	NA	\$4,022.48	\$3,443.00
7800 Total Rent/Lease	[ \$9,357.48	NA	\$9,357.48	\$10,428.00 ]
7910 Land	NA	NA	NA	NA
7920 Buildings	\$7,000.00	\$30,000.00	\$37,000.00	NA
7930 Motor Vehicles	NA	NA	NA	NA
7940 Equipment	NA	NA	NA	NA
7990 Other Capital Exp.	NA	NA	NA	NA
7900 Total Capital Outlay	[ \$7,000.00	\$30,000.00	\$37,000.00	NA ]
8010 Principal/Notes	NA	NA	NA	NA
8020 Principal/Loans	NA	NA	NA	NA
8030 Mortgage Payments	NA	NA	NA	NA
8040 Interest Payments	NA	NA	NA	NA
8050 Trustee/Fiscal Agent	NA	NA	NA	NA
8090 Other Financing Fees	\$207.08	NA	\$207.08	\$130.00
8000 Total Debt Service	[ \$207.08	NA	\$207.08	\$130.00 ]
9110 Sr Judges Expenses	NA	NA	NA	NA
9120 Prem,Ribbon,Trophy	\$2,181.36	NA	\$2,181.36	\$2,452.00
9190 Other Sr Expenses	\$1,147.50	NA	\$1,147.50	\$143.00
9100 Senior Fair Expenses	[ \$3,328.86	NA	\$3,328.86	\$2,595.00 ]
9210 Contest Judges	NA	\$800.00	\$800.00	\$500.00
9220 Prem,Ribbon,Trophy	\$27,964.61	\$2,000.00	\$29,964.61	\$27,438.72
9290 Other Contest Exp.	NA	NA	NA	NA
9200 Contest Expenses	[ \$27,964.61	\$2,800.00	\$30,764.61	\$27,938.72 ]

	Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2019	Totals 2018
9310 Jr Judges Expenses	\$4,260.60	\$500.00	\$4,760.60	\$4,279.64
9320 Prem,Ribbon,Trophy	\$7,600.94	\$4,131.59	\$11,732.53	\$6,768.40
9390 Other Jr Expenses	\$293,777.24	NA	\$293,777.24	\$281,331.07
9300 Junior Fair Expenses	\$305,638.78	\$4,631.59	\$310,270.37	\$292,379.11
9410 Other Judges	NA	NA	NA	NA
9420 Prem,Ribbon,Trophy	\$3,383.74	NA	\$3,383.74	\$29.95
9490 Other Fair Expenses	\$562.00	NA	\$562.00	\$16,929.35
9400 Other Fair Expenses	\$3,945.74	NA	\$3,945.74	\$16,959.30
9710 Check Write-offs	NA	NA	NA	NA
9720 Reimbursements	NA	NA	NA	NA
9730 Refunds	NA	NA	NA	NA
9790 Other Misc.Expenses	NA	NA	NA	NA
9700 Miscellaneous Exp.	NA	NA	NA	NA
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$652,944.62</b>	<b>\$47,400.68</b>	<b>\$700,345.30</b>	<b>\$651,215.88</b>
<b>Excess Cash Receipts over Cash Disbursements</b>	<b>\$-4,235.35</b>			<b>\$23,794.36</b>
<b>BEGINNING CASH BALANCE (12/1/18)</b>	<b>\$116,045.89</b>			<b>\$87,853.83</b>
<b>ENDING CASH BALANCE (11/30/19)</b>	<b>\$111,810.54</b>			<b>\$116,045.89</b>

\* Note: If the Society's books included an inter-fund transfer or advance, enter the in the categories listed below.

3400 Transfer-In	NA	NA	NA	NA
3500 Advance-In	NA	NA	NA	NA
9500 Transfer-Out	NA	NA	NA	NA
9600 Advance-Out	NA	NA	NA	NA

**CASH RECONCILIATION STATEMENT AS OF NOVEMBER 30, 2019**

	Subtotal	Total
<b>Depository Balances (Checking Accounts)</b>		
First Federal (Checking)	\$26,467.10	
First Federal (Sale Div.)	\$25,289.39	
_____	_____	
_____	_____	
<b>Total Depository Balances</b>		<u>\$51,756.49</u>
 <b>Investments (CDs &amp; Savings Accounts)</b>		
First Federal (Money Mkt)	\$77,916.58	
_____	_____	
_____	_____	
<b>Total Investments</b>		<u>\$77,916.58</u>
 <b>Plus Other Factors</b>		
Cash on Hand (if any)	_____	
Plus Deposits in Transit	_____	
Plus Other Reconciling Factors	_____	
<b>Total Other Factors</b>		<u>\$0.00</u>
 <b>Total Treasury Balance</b>		 <u>\$129,673.07</u>
 <b>Less Outstanding Checks</b>		 <u>(\$17,862.53)</u>
<b>Less Other Reconciling Factors</b>		<u>( )</u>
_____		
 <b>TOTAL FUND BALANCE</b>		 <u>\$111,810.54</u> *

\* Note: The Total Fund Balance should match the end of the year total of the Cash Balance from the previous page. This figure should also equal the November 30, 2019 balance (ending balance of the fiscal year) of the society's cash journal.

### TWO YEAR OLD COLT PACE

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>501.13</u>
Horsemen's fees	\$ <u>2,251.42</u>
Total purse for the race	\$ <u>3,224.00</u>

### TWO YEAR OLD COLT TROT

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>500.83</u>
Horsemen's fees	\$ <u>3,125.72</u>
Total purse for the race	\$ <u>4,098.00</u>

### THREE YEAR OLD COLT PACE

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>500.55</u>
Horsemen's fees	\$ <u>2040.00</u>
Total purse for the race	\$ <u>3,012.00</u>

### THREE YEAR OLD COLT TROT

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>500.26</u>
Horsemen's fees	\$ <u>2,019.29</u>
Total purse for the race	\$ <u>2,991.00</u>

**TWO YEAR OLD FILLY PACE**

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>500.69</u>
Horsemen's fees	\$ <u>2,807.86</u>
Total purse for the race	\$ <u>3,780.00</u>

**TWO YEAR OLD FILLY TROT**

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>501.98</u>
Horsemen's fees	\$ <u>2,303.57</u>
Total purse for the race	\$ <u>3,277.00</u>

**THREE YEAR OLD FILLY PACE**

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>501.41</u>
Horsemen's fees	\$ <u>2,007.14</u>
Total purse for the race	\$ <u>2,980.00</u>

**THREE YEAR OLD FILLY TROT**

Ohio Fairs Fund base amount (Section 3769.082-A-3)	\$ <u>471.45</u>
Ohio Fairs Fund added amount (Section 3769.082-A-3)	\$ <u>0.00</u>
Agricultural society's contribution to purse (Section 3769.082-A-3 requires at least \$500.00)	\$ <u>501.98</u>
Horsemen's fees	\$ <u>2,118.57</u>
Total purse for the race	\$ <u>3,092.00</u>

STATE OF OHIO, COUNTY OF Defiance :

Before me, a Notary Public in and for the County of Defiance, State of Ohio,

personally appeared Breanna Richards and being duly sworn says that (he/she) is  
(Name of Secretary)

the Secretary of the Defiance County Agricultural Society and that the foregoing

report was presented and approved at the meeting of the Board of Directors of the said Society, held

at Defiance County EMA Bldg, Ohio, on December 10, 2019.

Approval by a majority of the Board of Directors as required by Department of Agriculture Rule 901-5-07 is recorded in the minutes of the meeting. (He/She) says the further that (he/she) verily believes that the foregoing report is a true and accurate statement of the financial condition of the said Society and that said Society is organized according to law, and that the business of the Society for the year 2019 was conducted in conformity with the application laws of the State of Ohio and with the rules of the Ohio Department of Agriculture.

Breanna Richards  
(Signature of Society Secretary)

Sworn to and subscribed in my presence

this 10<sup>th</sup> day of December, 2019  
(Date) (Month)

[Signature]  
(Signature of Notary Public)

My commission expires 02/08/2022  
(Month/Date) (Year)



In accordance with Rule 901-5-10 of the Ohio Department of Agriculture, the following individuals were elected and fully authorized to represent the Society at the annual meeting with the Director of Agriculture.

Delegate Lavon Wiles Alternate Jeremy Limber

Signed [Signature]  
(Secretary)

\*\*\*\*\*

STATE OF OHIO, COUNTY OF Defiance :

Before me, a Notary Public in and for the County of Defiance ,

State of Ohio personally appeared Donia Anderson  
(Name of Treasurer)

and being duly sworn says that (he/she) is the Treasurer of the Defiance County

Agricultural Society, and that the foregoing report was presented and approved at the meeting of the Board of Directors held at Defiance County EMA ,Ohio on December 10 ,

2019. Approval by a majority of the Board of Directors as required by the Department of

Agriculture Rule 901-5-07 is recorded in the minutes of the meeting. (He/she) says further that

(he/she) verify believes that the foregoing report is true and an accurate statement of the financial

condition of the said Society and the said Society is organized according to law, and that the

business of the Society for the year 2019 was conducted in conformity with the applicable laws of

the State of Ohio and with the rules of the Ohio Department of Agriculture.

[Signature]  
(Signature of the Treasurer)

Sworn to subscribed in my presence this 10<sup>th</sup> day of December , 2019  
(Date) (Month)

Affix Seal Here

[Signature]  
(Signature of the Notary Public)

My commission expires on 02/08/2022  
(Month/Date) (Year)







Department of  
Agriculture

Governor Mike DeWine • Lt. Governor Jon Husted  
Director Dorothy Pelanda

Division of Amusement Ride Safety and Fairs  
Office of Fairs  
8995 East Main Street, Reynoldsburg, OH 43068  
Phone: 614-728-6280 • Fax: 614-728-6416  
agri.ohio.gov • fairs@agri.ohio.gov

Due November 22, 2019

**JUNIOR FAIR AFFIDAVIT**  
(As required by ODA Rule 901-5-16)

STATE OF OHIO

COUNTY OF Defiance

Before me, a notary public in and for the county of Defiance County State of Ohio, personally appeared Jerry M Sanders and Breanna Richards and being duly sworn severally, say that they are the president and secretary, respectively, of the Defiance County or Independent Agricultural Society, and that in the year 2019 this Society held a Junior fair and expended in Junior Fair premiums\* an amount of \$ 11,658.28.

They further say that the foregoing report is a true and accurate statement and that said Society has fully complied with the laws of Ohio and all rules of the Department of Agriculture governing the operation of County and Independent Agricultural Societies.

Jerry M Sanders  
(President)  
Breanna Richards  
(Secretary)

Sworn to and subscribed in my presence this 13<sup>th</sup> day of November, 2019.

Bruce S. Gaultford  
(Notary Public)

My Comm. Expires - 8/26/23

(SEAL)

\_\_\_\_\_

(State Director of Agriculture)

Submit 1 copy by November 22, 2019.

Send to:

Ohio Department of Agriculture  
Office of Fairs  
8995 E. Main St.  
Reynoldsburg, Ohio 43068  
[fairs@agri.ohio.gov](mailto:fairs@agri.ohio.gov)





Due November 22, 2019

### JUNIOR FAIR REPORT

In accordance with the Ohio Department of Agriculture Rule 901-5-16 (A), we the Defiance County

Agricultural Society, are filing our 2019 Junior Fair Division Report on October 31, 2019.  
(month and day) (year)

I. Individual and Group Cash Premiums

A. Market Livestock / Poultry

Category	Number of Exhibits
1. Lambs	<u>66</u>
2. Steers (non-dairy)	<u>12</u>
3. Dairy Steers	<u>8</u>
4. Feeder Calves	<u>56</u>
5. Market Hogs	<u>170</u>
6. Veal Calves	<u>0</u>
7. Chickens (# of pens)	<u>46</u>
8. Turkeys (# of pens)	<u>25</u>
9. Goats	<u>71</u>
10. Rabbits	<u>136</u>
11. Other <u>Ducks/Geese</u>	<u>14</u>
<b>Subtotal</b>	<u>604</u> (A)

B. Non-Market Livestock / Poultry

Category	Number of Exhibits
1. Sheep	<u>9</u>
2. Beef	<u>14</u>
3. Dairy	<u>0</u>
4. Swine	<u>0</u>
5. Chickens	<u>31</u>
6. Turkeys	<u>0</u>
7. Rabbits	<u>110</u>
8. Goats	<u>183</u>
9. Horses	<u>32</u>
10. Ponies	<u>0</u>
11. Other <u>Ducks/Geese/Pheasant/Llama</u>	<u>2</u>
<b>Subtotal</b>	<u>381</u> (B)

C. Number of Other Junior Fair Individual and Group Exhibits 406 (C)

**Total Number of Junior Fair Individual and Group Exhibits** 1391 (A + B + C)

- II. Total Premiums Paid to Junior Fair \$ 6,324.50 (II)
- III. Non-Cash Awards (Ribbons, Pins & Trophies) \$ 5,333.78 (III)
- IV. Trip Awards \$ 0.00 (IV)





Total Junior Fair Amounts Paid \$11,658.28 (II + III + IV)  
[from previous page]

Other Junior Fair Expenses

Judges	\$ 4,760.60	Livestock Sale Expenses	\$ 4,538.41
Tent Rentals	\$ 300.00	Miscellaneous	\$ 5,127.04
Labor	\$ _____	PA System Rental	\$ _____
Postage	\$ 952.28		\$ _____
		Total of Other Jr. Fair Expenses	\$ 15,678.33

Junior Fair Distribution

	# of Individual Clubs or Organizations in County or District	# of Individual Clubs or Organizations in Participating in Your Fair	Approximate # of Members in Organizations Participating in Your Fair
4-H Clubs	<u>28</u>	<u>28</u>	<u>550</u>
F.F.A.	<u>4</u>	<u>3</u>	<u>61</u>
F.H.A.	<u>1</u>	<u>1</u>	<u>5</u>
Boy Scouts	_____	_____	_____
Girl Scouts	<u>45</u>	<u>1 joint booth representing all clubs.</u>	_____
Camp Fire Girls	_____	_____	_____
Juvenile Granges	_____	_____	_____
Farm Bureau Youth	_____	_____	_____
Other	_____	_____	_____
<b>Total</b>	<u>78</u>	<u>32</u>	<u>616</u>

This report was prepared by Julie Wiles, Fiscal Officer. If appropriate, enter the name of the individual who assisted with the report and their affiliation with the fair Teresa Johnson, Extension Agent.

\* Rule 901-5-16(A) - "Junior fair premiums" as used in the forms for the manual report of agricultural societies means: (1) money paid by a society as awards to individual members or group members, or junior fair organizations for which the society provides awards in its annual premium list; (2) money expended by a society for ribbons, banners, medals, achievement pins, trophies, or merchandise awarded to such members; (3) money expended by a society for trips awarded to junior organization members, or to leaders of such junior organizations.

Submit 1 copy no later than November 22, 2019 to: Ohio Department of Agriculture  
Office of Fairs  
8995 E. Main St.  
Reynoldsburg, Ohio 43068  
[fairs@agri.ohio.gov](mailto:fairs@agri.ohio.gov)

Submit a second copy, revised if appropriate, with your annual report by January 3, 2020.





Total Junior Fair Amounts Paid

\$11,658.28 (II + III + IV)  
[from previous page]

Other Junior Fair Expenses

Judges	\$ 4,760.60	Livestock Sale Expenses	\$ 4,538.41
Tent Rentals	\$ 300.00	Miscellaneous	\$ 5,127.04
Labor	\$ _____	PA System Rental	\$ _____
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Junior Fair Distribution

	# of Individual Clubs or Organizations in County or District	# of Individual Clubs or Organizations in Participating in Your Fair	Approximate # of Members in Organizations Participating in Your Fair
4-H Clubs	28	28	550
F.F.A.	4	3	61
F.H.A.	1	1	5
Boy Scouts	_____	_____	_____
Girl Scouts	45	1 joint booth representing all clubs.	_____
Camp Fire Girls	_____	_____	_____
Juvenile Granges	_____	_____	_____
Farm Bureau Youth	_____	_____	_____
Other	_____	_____	616
<b>Total</b>	<b>78</b>	<b>32</b>	

This report was prepared by Julie Wiles, Fiscal Officer. If appropriate, enter the name of the individual who assisted with the report and their affiliation with the fair Teresa Johnson, Extension Agent.

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Due November 22, 2019

### JUNIOR FAIR REPORT

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<b>Subtotal</b>	<b>604 (A)</b>

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11. Other <u>Ducks/Geese/Pheasant/Llama</u>	2
<b>Subtotal</b>	<b>381 (B)</b>

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- IV. Trip Awards \$ 0.00 (IV)



Due November 22, 2019

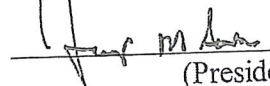
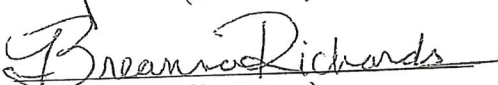
**JUNIOR FAIR AFFIDAVIT**  
(As required by ODA Rule 901-5-16)

STATE OF OHIO


COUNTY OF Defiance

Before me, a notary public in and for the county of Defiance County State of Ohio, personally appeared Jerry M Sanders and Breanna Richards and being duly sworn severally, say that they are the president and secretary, respectively, of the Defiance County or Independent Agricultural Society, and that in the year 2019 this Society held a Junior fair and expended in Junior Fair premiums\* an amount of \$ 11,658.28.

They further say that the foregoing report is a true and accurate statement and that said Society has fully complied with the laws of Ohio and all rules of the Department of Agriculture governing the operation of County and Independent Agricultural Societies.

  
\_\_\_\_\_  
(President)  
  
\_\_\_\_\_  
(Secretary)

Sworn to and subscribed in my presence this 13<sup>th</sup> day of November, 2019.

  
\_\_\_\_\_  
(Notary Public)

My Comm. Expires - 8/26/23

(SEAL)

\_\_\_\_\_  
(State Director of Agriculture)

Submit 1 copy by November 22, 2019.

Send to:

Ohio Department of Agriculture  
Office of Fairs  
8995 E. Main St.  
Reynoldsburg, Ohio 43068  
[fairs@agri.ohio.gov](mailto:fairs@agri.ohio.gov)



# 2019 ADULT SEASON TICKET

PRICE \$25.00

## DEFIANCE COUNTY AGRICULTURAL FAIR

Hicksville, Ohio • August 17-24

ISSUED TO \_\_\_\_\_

NOT TRANSFERABLE

Free Grandstand Seating—First Come, First Serve  
Infield Passes Extra Charge — EXCLUDES DEMOLITION DERBY

NO REFUNDS DUE TO INCLEMENT WEATHER,  
REPLACEMENTS OR EXCHANGES

SAT | SUN | MON | TUE | WED | THU | FRI | SAT

# 2019 STUDENT SEASON TICKET

PRICE \$10.00

## DEFIANCE COUNTY AGRICULTURAL FAIR

Hicksville, Ohio • August 17-24

ISSUED TO \_\_\_\_\_

NOT TRANSFERABLE

Free Grandstand Seating—First Come, First Serve  
Infield Passes Extra Charge — EXCLUDES DEMOLITION DERBY

NO REFUNDS DUE TO INCLEMENT WEATHER,  
REPLACEMENTS OR EXCHANGES

SAT | SUN | MON | TUE | WED | THU | FRI | SAT

152

# Parking Pass

Defiance County Fair - August 17-24, 2019

- Admits a Junior Fair livestock show judge onto the fairgrounds with vehicle. Please park in designated area by the Senior or Junior Fairboard Offices.
- Admits OSU Extension office employee & vehicle to drop off materials, supplies, & equipment at the Junior Fairboard office.



Exhibitors with dogs for the dog show on Saturday, August 17 will present a letter with this logo at the top.

# 2019 VENDOR TICKET

## DEFIANCE COUNTY AGRICULTURAL FAIR

Hicksville, Ohio • August 17-24

ISSUED TO \_\_\_\_\_

NOT TRANSFERABLE

ISSUED BY \_\_\_\_\_

NO REFUNDS, REPLACEMENTS OR EXCHANGES

003

# 2019 WORKER'S PASS

## DEFIANCE COUNTY AGRICULTURAL FAIR

Hicksville, Ohio • August 17-24

ISSUED TO \_\_\_\_\_

NOT TRANSFERABLE

ISSUED BY \_\_\_\_\_

NO REFUNDS, REPLACEMENTS OR EXCHANGES

003

## 2019 Junior Fair Ticket

Member (9-18) \* \$2.00  
 Defiance County Agricultural Fair  
 Hicksville, Ohio - August 17-24, 2019

Ticket #  
 100

**VOID**  
 Addalyn Beardsley  
 Apache Spirits

Issued By: *Teresa M. Johnson*  
 Teresa M. Johnson 4-H Educator

## 2019 Junior Fair Ticket

Advisor \* \$6.00  
 Defiance County Agricultural Fair  
 Hicksville, Ohio - August 17-27, 2019

Ticket #  
 500

**VOID**  
 Amy Bennett  
 Apache Spirits

Issued By: *Teresa M. Johnson*  
 Teresa M. Johnson 4-H Educator

## 2019 DEFIANCE COUNTY FAIR

Defiance County  
 Junior Fairboard  
 Senior Fairboard  
**Jerry  
 Sanders**



This pass is for Junior or Senior Fairboard members. It should have the year 2019 on the actual pass.

**Defiance County Junior Fair  
 Livestock Sale**

**Make Corrections On This Side**

Contact Name \_\_\_\_\_

Business Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Defiance County Junior Fair Livestock Sale      **Friday, August 23rd**  
 Defiance County Fairgrounds      Registration: 8:00 am  
 530 S. Main Street      Sale: 9:00 am  
 Hicksville, Ohio 43526

This postcard is your fair pass for sale day only



## Defiance County Fair - August 17-24, 2019

- Admits vehicle at the livestock gate only.
- Allows 45 minutes to drive in and unload feed.
- Driver must remit this pass to the gate attendant and pick up the pass on the way out.
- Driver will be charged a one day admission if time allotment is exceeded.

*Feed Pass available at Jr. Fairboard  
 Office inside of Livestock Gate.*

## THE OHIO FAIR MANAGERS 2019 ADMISSION PASS



ISSUED TO \_\_\_\_\_

TITLE \_\_\_\_\_ COUNTY \_\_\_\_\_

THIS PASS IS VALID FOR ONE VEHICLE TWO PERSONS OVER  
 12 YEARS OF AGE. MUST BE PRESENTED AT THE GATE AND  
 THROUGH THE GATE AND IN VALID SEASON GRANDSTAND SEATING BASED ON  
 AVAILABILITY. ONLY DURING FAIR DATES. PROOF OF BEARERS  
 IDENTITY MAY BE REQUIRED AT TIME OF PRESENTATION FOR ADMISSION.

Signature of Bearer \_\_\_\_\_

President Daniel Bullen *Dan Bullen*  
 OFMA PRESIDENT 2019

FORU110265 THE FAIR PUBLISHING HOUSE, WORMLEIGH, OHIO

No. 0633



DEFIANCE COUNTY  
FAIR 2019

COMPLIMENTARY  
DAY PASS

\$0.00

No Replacement for Lost Ticket  
Non-Refundable

VIP \_\_\_\_\_

048695

100

168612

VENDOR  
PASS

Lot# \_\_\_\_\_

Ph.: 614-221-3650  
Toll Free: 800-353-6442  
Fax: 614-221-8726

2237 Sonora Drive • Grove City, Ohio 43123

Membership Card



 Member Name:

 Membership Type:

 Member ID:

 Member Expiration Date:

VOID

2019 CAMPGROUND PASS

LOT 2

TO D.J. Zedyk

ADDRESS 13948

Jericho Rd

Sher.

001

Defiance County Agricultural Society									
A.P. 12/1/17 to 11/30/19									
W/P Purpose: Used to verify the pari-mutuel wagering commission amounts for the footnote									
Source: Horse racing/handle sheets (from Racing Technologies)									
Results: No exception taken. We will use the yellow highlighted amounts below for the footnote so that it is agrees to the F/S.									
		Day 1	Day 2		TOTALS				
		Tuesday	Thursday						
<b>FY2019</b>		8/20/19	8/22/19						
		(3)	(3)						
	Total Amount Bet (Handle)	5,372.00	7,657.00			<b>13,029.00</b>	(A)		
	Commission	1,104.38	1,561.37			<b>2,665.75</b>	(B)		
	Less State Tax	(160.65)	(219.06)			<b>(379.71)</b>	See *		
		943.73	1,342.31			<b>2,286.04</b>			
	Less Service Set Up Fee	(550.00)	(550.00)			<b>(1,100.00)</b>			
		393.73	792.31			<b>1,186.04</b>			
	Tote Service Commission (70%)	(275.61)	(554.62)			<b>(830.23)</b>			
	Ag Society Portion	118.12	237.69			<b>355.81</b>			
						<b>0.00</b>			
						<b>(355.81)</b>	See *		
						<b>10,363.25</b>	$\Sigma = (A) - (B)$		
						<b>(379.71)</b>	See *		
						<b>9,983.54</b>			
(2)	Per pari-mutuel/handle sheets attached to Ch. #13408 dated 8/21/19 to the State of Ohio Department of Taxation								
(3)	Per pari-mutuel/handle sheets attached to Ch. #13643 dated 8/22/19 to the State of Ohio Department of Taxation								

	Day 1 Tuesday 8/22/18	Day 2 Friday 8/24/18		TOTALS	
<b>FY2018</b>	(3)	(3)			
Total Amount Bet (Handle)	5,956.00	6,401.00		<b>12,357.00</b>	(A)
Commission	1,228.90	1,303.41		<b>2,532.31</b>	(B)
Less State Tax	(181.60)	(181.72)		<b>(363.32)</b>	See ✕
	1,047.30	1,121.69		<b>2,168.99</b>	
Less Service Set Up Fee	(500.00)	(500.00)		<b>(1,000.00)</b>	
	547.30	621.69		<b>1,168.99</b>	
Total Service Commission (70%)	(383.11)	(435.18)		<b>(818.29)</b>	
Ag Society Portion	164.19	186.51		<b>350.70</b>	
			<b>Total Pari-mutuel Wagering Commission per F/S</b>	<b>0.00</b>	
			<b>Difference - Over/(Under)</b>	<b>(350.70)</b>	See ✕
			<b>TOTAL - Payoff to Bettors</b>	<b>9,824.69</b>	$\Sigma = (A) - (B)$
				<b>(363.32)</b>	See ✕
			<b>Total Payoff to Bettors reported in footnote</b>	<b>9,461.37</b>	
(2)	Per pari-mutuel/handle sheets attached to Ch. #12775 dated 8/21/18 to the Horse Racing Tax				
(3)	Per pari-mutuel/handle sheets attached to Ch. #13051 dated 8/24/18 to the Horse Racing Tax				



<b>FY2018</b>		<b>Receipts</b>	<b>Disbursements</b>	<b>Balance</b>
December	0.00	405.12	1,543.80	as of 12/15/18 per stmt-There was no
January	0.00	0.00	1,543.80	activity between 11/17/18-12/1/18
February	500.00	298.96	1,744.84	But activity between 12/1-12/15 was
March	0.00	553.59	1,191.25	\$221.00 per prior month's bank stmt.
April	1,883.00	0.00	3,074.25	
May	901.76	1,340.18	2,635.83	
June	0.00	1,693.46	942.37	
July	2,859.00	281.69	3,519.68	
August	1,765.00	125.00	5,159.68	
September	1,541.00	4,695.10	2,005.58	
October	395.00	1,643.14	757.44	
November	501.65	150.00	1,109.09	
	<b>10,346.41</b>		<b>11,186.24</b>	

<b>FY2019</b>		<b>Receipts</b>	<b>Disbursements</b>	<b>Balance</b>
December	0.00	221.00	888.09	as of 11/15/19 per stmt - Do not know if any
January	0.00	0.00	888.09	activity between 11/16-11/30
February	25.00	287.52	625.57	per following month's stmts
March	0.00	332.45	293.12	
April	3,184.00	1,458.25	2,018.87	
May	196.00	0.00	2,214.87	
June	25.00	0.00	2,239.87	
July	2,960.00	1,021.90	4,177.97	
August	2,910.00	807.56	6,280.41	
September	2,323.00	4,210.03	4,393.38	
October	695.00	3,537.15	1,551.23	
November	101.00	150.00	1,502.23	
	<b>12,419.00</b>		<b>12,025.86</b>	

**DEFIANCE COUNTY AGRICULTURAL SOCIETY**

**DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT**

**NOVEMBER 30, 2019**

**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 Defiance County Agricultural Society, Defiance County, Ohio (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 1877 to operate an annual agricultural fair. The Society sponsors the week-long Defiance County Fair during August. During the fair, harness races are held, including the running of the Gene L. Vance Memorial and the Kermit Peter Trot Race. Defiance County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 30 directors serving staggered three-year terms. Society member elect Board members from its membership. Members of the Society must be residents of Defiance 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 and harness races during the fair week. Other year round activities at the fairgrounds include facility rental, stall rent, and community events including the Horsepower Holiday Weekend and the Christmas Cruise Thru. The reporting entity does not include any other activities or entities of Defiance County, Ohio

Note 6 summarizes the Junior Fair Board's financial activity.

The society's management believes this financial statement presents all activities for which the Society is financially accountable.

**B. Accounting Basis**

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 Society recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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.

**DEFIANCE COUNTY AGRICULTURAL SOCIETY**

**DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT**

**NOVEMBER 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**C. Property, Plant and Equipment**

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

**D. 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.

**E. Race Purse**

Northwest Ohio colt stake races are held during the Defiance 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 Defiance County Area Horseman's Association pay fees to the Society to qualify horses for entry into the stake race. The accompanying financial statement report these fee as Sustaining and Entry Fees.

Ohio Fairs Fund

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

**DEFIANCE COUNTY AGRICULTURAL SOCIETY**

**DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT**

**NOVEMBER 30, 2019**

**F. Pari-mutuel Wagering**

A wagering system totals the amounts wagered and adjust 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 Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at November 30, 2018 was as follows:

	<u>2019</u>
Demand Deposits	\$51,756.49
Other time deposits (savings and NOW accounts	<u>\$77,916.58</u>
Total deposits	\$129,673.07

Deposits are insured by the Federal Depository Insurance Corporation.



DEFIANCE COUNTY AGRICULTURAL SOCIETY

DEFIANCE COUNTY

NOTES TO THE FINANCIAL STATEMENT

NOVEMBER 30, 2019

**3. Horse Racing**

State Support Portion of Purse

The financial statement reports Ohio Fair Fund money, received to supplement the purse for the years ended November 30, 2018 was \$9257.12 as State Support.

Pari-mutuel Wagering

The Society does not record the Total Amount Bet or the Payoff to Bettors in the accompanying 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.

	<u>2019</u>
Total Amount Bet (Handle)	\$13,029.00
Less: Payoff to Bettors	<u>(\$9,983.54)</u>
Pari-mutuel Wagering Commission	\$2,665.75
Less Service Set-up Fee	( 1,100.00)
Less Service Commission	(\$830.23)
State Tax	<u>(\$379.71)</u>
Society Portion	\$355.81

**4. LEASE**

**DEFIANCE COUNTY AGRICULTURAL SOCIETY**

**DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT**

**NOVEMBER 30, 2019**

**5. RISK MANAGEMENT**

The Defiance County Commissioners provide general insurance coverage for all the buildings on the Defiance County fairgrounds pursuant to Ohio Revised Code 1711.24. A private Company provides general liability and vehicle insurance, with limits of \$1,000,000 and \$3,000,000 aggregate.

**6. 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 Defiance County Fair. In fiscal years 2019, the Society disbursed \$12,025.86 respectively, directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair disbursement. The Junior Fair Board accounts for its activities separately. These accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the years ended November 2019.

	<u>2019</u>
Beginning Cash Balance	\$1,109.09
Receipts	\$12,419.00
Disbursements	<u>(\$12,025.86)</u>
	<u>\$ 1,502.23</u>

**7. COMPLIANCE**

**DEFIANCE COUNTY AGRICULTURAL SOCIETY**

**DEFIANCE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT**

**NOVEMBER 30, 2019**

