



INSTRUCTIONS

Please complete and submit this report to the Ohio Department of Agriculture on or before **January 16, 2026**. The Ohio Department of Agriculture strongly prefers that this be submitted via email to fairs@agri.ohio.gov.

In coordination with the Ohio Auditor of State, an excel spreadsheet has been created to ease the reporting process. This spreadsheet must be included with the submission of this document. This spreadsheet may be found by visiting ODA's website here:

<https://agri.ohio.gov/wps/portal/gov/oda/divisions/amusement-ride-safety-and-fairs/forms>

For any questions regarding this report, please contact the Office of Fairs at 614.728.2620 or via email at fairs@agri.ohio.gov.

FAIR INFORMATION

Fair: Defiance County Fair

Mailing Address: PO Box 184
Hicksville, OH 43526

Fair Office Phone Number: 419-542-7575

Fair Office Fax Number: None

Fair Email Address: defiancecountyfair@gmail.com

Fair Website: www.defiancecountyfair.com

ANNUAL ELECTION INFORMATION

Date of Annual Election: 11/11/2025 Number of Board Members Elected: 9

Election Location: Delaware Fire Hall Number of Votes Cast: 30

ANNUAL MEETING INFORMATION

Date of Annual Meeting: 11/11/2025 Attendance Presence: 26

Meeting Location: Delaware Fire Hall Number of Votes Cast: 30

The 2025 Annual Report was approved by the full board on: 12/9/2025

Did your society change its Constitution or Bylaws during the year covered by this report? yes

If yes, has a copy been emailed to ODA? yes

2025 DELEGATE AUTHORIZATION

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

Delegate: Jerry Sanders Alternate: Isaac Ankney

2025 ABSTRACT PUBLICATION

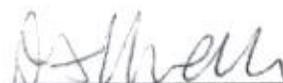
Ohio Revised Code 1711.05 requires that each agricultural society "publish an announcement in either a newspaper of general circulation in the county or on the society's web site for not less than two weeks that contains all of the following:

1. A statement indicating that the annual financial report has been filed in accordance with division (B) of this ORC 1711.05;
2. A statement indicating that any person who wishes to obtain a copy of the report may contact the treasurer of the society; and
3. The treasurer of the society's contact information that a person may use to obtain a copy of the report.

As representative of this agricultural society, I affirm that an announcement was published in accordance with ORC 1711.05 which contained the required information above and was published for not less than two weeks.

Desirae Mack

Society Representative (Print)



Signature

2025 BOARD MEMBERSHIP INFORMATION

Please provide the names and addresses of the board members and directors who served during the reporting period.

POSITION	NAME	ADDRESS	CITY	ZIP CODE
PRESIDENT	Jerry Sanders	7380 St Rt 249	Hicksville	43526
VICE PRESIDENT	Isaac Ankney	14336 St Rt 249	Ney	43549
SECRETARY	Desirae Mack	10935 The Bend Road	Sherwood	43556
TREASURER	Jeff Rohlf	21091 Kiser Road	Defiance	43512
DIRECTORS	Gary Backhaus	8512 Aspacher Road	Defiance	43512
	Tracey Backhaus	8512 Aspacher Road	Defiance	43512
	Yvonne Blosser	9283 Wonderly Road	Mark Center	43536
	Paul Bowers	28610 Standley Road	Defiance	43512
	Deb Cocke	1473 Terrawenda Drive	Defiance	43512
	Renaë Cottrell	235 W Arthur Street	Hicksville	43526
	Dave Hartman	8918 Trinity Road	Defiance	43512
	Jeff Holtsberry	7642 Wms Ctr Cecil Road	Mark Center	43536
	Kay Guilford-Johnson	23066 Banner School Road	Defiance	43512
	Adam Mack	18559 Lockwood Road	Defiance	43512
	Jesse Otto	15043 Sponseller Road	Defiance	43512
	Bridget Ruppert	8009 St Rt 2	Hicksville	43526
	Ben Sandleben	15809 Highland Road	Defiance	43512
	Ethan Scantlen	07608 US 127	Sherwood	43556
	Carol Sines	5795 Trinity Road	Defiance	43512
	Ethan Wirick	08967 Coy Road	Sherwood	43556
	Blake Zeedyk	13948 Jericho Road	Sherwood	43556
	Taylor Bockelman	23584 Watson Road	Defiance	43512
	Jeremy Limber	26335 Blanchard Road	Defiance	43512

2026 RECORDS OFFICIAL INFORMATION

Please provide the contact information of the Record Official for the upcoming 2026 Fair.

NAME	ADDRESS	CITY	ZIP CODE	EMAIL
Desirae Mack	10935 The Bend Road	Sherwood	43556	sefiancecountyfair@gmail.com

2026 OFFICER INFORMATION

Each fair is required to identify an individual as your fair's primary contact. This primary contact person must provide all means of communication requested on this form. Your chosen primary contact individual will be responsible for communicating all information he/she receives from the Office of Fairs to the rest of your membership.

Please designate the fair's main contact by checking the box next to the main contact's position. All members must provide an accurate email address to the Department.

Required Fields are marked by an asterisk ()*

PRESIDENT

Name*: Jerry Sanders
Address:
7380 St Rt 249
Hicksville OH 43526

E-mail*: nejjewell@gmail.com
Phone Number:
Home: _____
Cell: 419-576-2556 & 419-658-6060

VICE PRESIDENT

Name*: Isaac Ankney
Address:
14336 St Rt 249
Ney OH 43549

E-mail*: zeke2591@gmail.com
Phone Number:
Home: _____
Cell: 567-239-8091

SECRETARY

Name*: Desirae Mack
Address:
10935 The Bend Road
Sherwood OH 43556

E-mail*: desirae.mack1996@gmail.com
Phone Number:
Home: _____
Cell: 419-670-3486

TREASURER

Name*: Paul Bowers
Address:
28610 Standley Road
Defiance OH 43512

E-mail*: paulb@defnet.com
Phone Number:
Home: _____
Cell: 419-438-1953

Is the Secretary also the Fair Manager: Yes

No

If the Manager is different from the secretary, please provide their information below:

Name*: _____
Address: _____

E-mail*: _____
Phone Number:
Home: _____
Cell: _____

2025 JUNIOR FAIR EXHIBIT REPORT

Individual and Group Exhibits

A. Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Lambs	31
Steers (Non-Dairy)	8
Steers (Dairy)	8
Feeder Calves	46
Veal Calves	0
Market Hogs	131
Chickens (# of pens)	82
Turkeys (# of pens)	28
Goats	78
Rabbits	206
Other Ducks/Geese	39
SUBTOTAL (A)	657

B. Non-Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Sheep	15
Beef	13
Dairy	6
Swine	0
Chickens	33
Turkeys	0
Horses	15
Ponies	3
Goats	122
Rabbits	73
Other Ducks/Geese	54
SUBTOTAL (B)	324

C. Number of Other Junior Fair Individual and Group Exhibits 233 (C)

Total Number of Junior Fair Individual and Group Exhibits 1224 (A + B + C)

2025 JUNIOR FAIR AFFIDAVIT

The Ohio General Assembly has provided a subsidy to reimburse agricultural societies for junior fair activities held in the previous calendar year. In order to qualify for these subsidies, an agricultural society shall:

1. Award junior fair premiums at that fair;
2. Submit to the director of agriculture a Junior Fair Report; and
3. Certify to the director of agriculture the total amount paid by the society for premiums for members of junior organizations.

"Junior fair premiums" means the total amount reported on Row 9320 of the Auditors Report. More specifically:

1. Money paid by a society as awards to individual members or groups of members, of junior 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; and
3. Money expended by a society for trips awarded to junior organization members, or to leaders of such junior organizations.

CERTIFICATION

STATE OF OHIO

COUNTY OF Defiance

Before me, a notary public in and for the county of Defiance State of Ohio, personally appeared Jerry Sanders and Desirae Mack, 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 2025 this Society held a Junior fair and expended in total Junior Fair Premiums Paid, an amount of \$10,525.00.

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.

[Signature]
(President)

[Signature]
(Secretary)

Sworn to and subscribed in my presence this 8 day of January, 2025

[Signature]
(Notary Public)



BRITTANY N. ALMANZA
Notary Public, State of Ohio
My Commission Expires: 11-27-27

Two-Year-Old Filly Trot	
Ohio Fairs Fund – Base Amount	295.43
Ohio Fairs Fund – Added Amount	0.00
Society Contribution (Must be at least \$500)	502.00
VLT Funds	10204.57
Horsemen's Fees	3380.00
SUBTOTAL	14382.00

Three-Year-Old Filly Pace	
Ohio Fairs Fund – Base Amount	295.43
Ohio Fairs Fund – Added Amount	0.00
Society Contribution (Must be at least \$500)	500.00
VLT Funds	10204.57
Horsemen's Fees	2220.00
SUBTOTAL	13220.00

Three-Year-Old Filly Trot	
Ohio Fairs Fund – Base Amount	295.43
Ohio Fairs Fund – Added Amount	0.00
Society Contribution (Must be at least \$500)	500.00
VLT Funds	10204.57
Horsemen's Fees	2480.00
SUBTOTAL	13480.00

FINANCIALS ATTACHED

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The spreadsheet is accompanied with this submission:

TREASURER VERIFICATION

STATE OF OHIO

COUNTY OF Defiance

Before me, a notary public, in and for the County of Defiance, State of Ohio personally appeared Paul Bowers (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 is a true and accurate statement of the financial condition of the said Agricultural Society.

Paul Bowers (Signature of the Treasurer)

Sworn to and subscribed in my presence this 8 day of January, 2026.

Brittany N. Almanza
(Notary Public)



BRITTANY N. ALMANZA
Notary Public, State of Ohio
My Commission Expires: 10-29-27
(SEAL)

SOCIETY APPROVAL OF REPORT

STATE OF OHIO

COUNTY OF Defiance

Before me, a notary public, in and for the County of Defiance, State of Ohio personally appeared Desirae Mack (Name of Secretary) and being duly sworn says that (he/she) is 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 held at Defiance, Ohio on December 9th, 2025, and was approved by a majority of the Board of Director's as required by Ohio Administrative Code rule 901-5-07. Further, (he/she) states that the Society is organized according to law, and that the business of the Society for the year of 2025 was conducted in conformity with the laws and rules of the State of Ohio.

Desirae Mack (Signature of the Secretary)

Sworn to and subscribed in my presence this 8 day of January, 2026.

Brittany N. Almanza
(Notary Public)



BRITTANY N. ALMANZA
Notary Public, State of Ohio
My Commission Expires: 10-29-27

Defiance County Agricultural Society
Defiance County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2025

Operating Receipts	
Taxes	176
Admissions	142,090
Privilege Fees	38,889
Rentals	76,328
Sustaining and Entry Fees	10,250
Pari-mutuel Wagering Commission	99
Other Operating Receipts	<u>4,845</u>
<i>Total Operating Receipts</i>	<u>272,677</u>
Operating Disbursements	
Wages and Benefits	0
Utilities	58,678
Professional Services	154,547
Equipment and Grounds Maintenance	15,327
Property and Rent Services	37,130
Race Purse	125,152
Senior Fair	5,589
Junior Fair	29,653
Capital Outlay	450,000
Other Operating Disbursements	<u>529,958</u>
<i>Total Operating Disbursements</i>	<u>1,406,034</u>
<i>Excess (Deficiency) of Operating Receipts</i> <i>Over (Under) Operating Disbursements</i>	<u>(1,133,357)</u>
Non-Operating Receipts (Disbursements)	
State Support	460,212
Local Support	6,400
Debt Proceeds	0
Donations/Contributions	597,701
Investment Income	62
Mortgage Income	0
Sale of Assets	0
Debt Service	<u>(5,298)</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>1,059,077</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<u>(74,280)</u>
Cash Balance, Beginning of Year	<u>168,093</u>
<i>Cash Balance, End of Year</i>	<u><u>93,813</u></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, 2025 and 2024**

		Operating Fund 11-30-2025	State & Local 11-30-2025	Totals 2025	Totals 2024
CASH RECEIPTS					
1110	Pari-Mutual Tax	176	0	176	292
1190	Other Taxes	0	0	0	0
1100	Total Taxes	176	0	176	292
1210	Exhibitors Tickets	698	0	698	740
1220	Season Tickets	13,920	0	13,920	13,920
1230	Admission Tickets	57,174	0	57,174	65,275
1240	Grandstand Tickets	69,173	0	69,173	69,850
1250	Student Tickets	0	0	0	0
1260	Privilege Tickets	1,125	0	1,125	1,200
1290	Other Tickets	0	0	0	0
1200	Total Admissions	142,090	0	142,090	150,985
1310	Concessions	13,450	0	13,450	13,123
1320	Building Space	3,220	0	3,220	3,995
1330	Buildings	0	0	0	0
1340	Ground Space	3,775	0	3,775	2,925
1350	Games & Novelties	0	0	0	0
1360	Rides	18,444	0	18,444	17,762
1390	Other Activities	0	0	0	0
1300	Privilege Fees	38,889	0	38,889	37,805
1410	Programs	0	0	0	0
1420	Clothing	0	0	0	0
1430	Glasses/Mugs	0	0	0	0
1440	Baked Goods	0	0	0	0
1490	Other Sales	0	0	0	0
1400	Sales By Fair Board	0	0	0	0
1510	Entry Fees	10,250	0	10,250	13,525
1520	Pari-mutuels	99	0	99	228
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	10	0	10	1,175
1500	Total Racing	10,359	0	10,359	14,928
1610	Sale of Supplies	0	0	0	0
1690	Other Sales	0	0	0	0
1600	Sales Activity	0	0	0	0

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

		Operating Fund 11-30-2025	State & Local 11-30-2025	Totals 2025	Totals 2024
1710	Electricity	0	0	0	0
1720	Propane	0	0	0	0
1730	Water & Sewer	0	0	0	0
1740	Gas	0	0	0	0
1790	Other Utilities	0	0	0	0
1700	Total Utilities	0	0	0	0
1810	Class Entry Fees	3,342	0	3,342	3,508
1820	Membership Fees	1,068	0	1,068	346
1830	Contest Fees	425	0	425	955
1890	Other Fees	0	0	0	0
1800	Total Fees	4,835	0	4,835	4,809
1910	Ground Rentals	11,750	0	11,750	12,575
1920	Building Rentals	1,150	0	1,150	750
1930	Camp Sites	52,333	0	52,333	41,700
1940	Rental Supplies	0	0	0	0
1950	Stalls, Pens & Barns	0	0	0	0
1960	Storage	11,095	0	11,095	10,985
1990	Other Rental	0	0	0	0
1900	Total Rentals	76,328	0	76,328	66,010
2110	General Operation	0	343	343	369
2130	Track Maintenance	0	2,954	2,954	3,061
2140	Stake Racing	0	2,363	2,363	2,449
2150	Jr. Fair Reimburse	0	4,501	4,501	4,206
2190	Other State Grants	0	450,051	450,051	156,971
2100	State Support	0	460,212	460,212	167,056
2210	County Sr. Fair	0	3,200	3,200	0
2220	Ind. Jr Fair Funds	0	0	0	0
2230	County Jr Fair Funds	0	200	200	0
2240	Capital Improvement	0	0	0	0
2250	County Bond Money	0	0	0	0
2260	Taxation Money	0	0	0	0
2270	General Operations	0	3,000	3,000	0
2290	Other Govt. Support	0	0	0	0
2200	Total Local Govt.	0	6,400	6,400	0
3110	Gifts & Donations	0	0	0	0
3120	Grants	0	0	0	0
3130	Sponsorships	18,514	0	18,514	37,196
3140	Promotions	0	0	0	0
3190	Other Support	569,538	0	569,538	532,151
3100	Total Restricted	588,052	0	588,052	569,347

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

		Operating Fund 11-30-2025	State & Local 11-30-2025	Totals 2025	Totals 2024
3210	Gifts & Donations	0	0	0	1,460
3220	Grants	0	0	0	0
3230	Sponsorships	3,250	0	3,250	5,250
3240	Promotions	0	0	0	0
3290	Other Support	6,399	0	6,399	16,920
3200	Total Unrestricted	9,649	0	9,649	23,630
3300	Sale of Notes	0	0	0	0
3600	Interest Received	62	0	62	133
3700	Dividends	0	0	0	0
3800	Mortgage	0	0	0	0
3910	Sale of Real Property	0	0	0	0
3920	Personal Property	0	0	0	0
3930	Other Assets Sold	0	0	0	0
3900	Total Asset Sales	0	0	0	0
TOTAL CASH RECEIPTS		870,440	466,612	1,337,052	1,034,995

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

		Operating Fund 11-30-2025	State & Local 11-30-2025	Totals 2025	Totals 2024
CASH DISBURSEMENTS					
4010	Secretary's Salary	0	0	0	0
4020	Director's Wages	0	0	0	0
4030	Ground Maintenance	0	0	0	0
4040	Racing Salaries	0	0	0	0
4090	Other Wages	0	0	0	0
4000	Total Wages	0	0	0	0
5010	Retirement	0	0	0	0
5020	Unemployment	0	0	0	0
5030	Worker's Comp.	0	0	0	0
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	0	0	0	0
5000	Total Benefits	0	0	0	0
6110	Directors' Expenses	6,000	0	6,000	5,607
6120	Sec/Treas. Expenses	0	0	0	0
6130	Ground Maintenance	0	0	0	0
6140	Memberships	193	0	193	290
6190	Other Expenses	120	0	120	643
6100	Total Adm. Expense	6,313	0	6,313	6,540
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)	0	0	0	0
6410	Office Supplies	1,783	0	1,783	1,508
6470	Ground Maintenance	8,522	0	8,522	19,051
6490	Other Supplies	0	0	0	10,539
6400	Total Supplies	10,305	0	10,305	31,098

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

		Operating Fund 11-30-2025	State & Local 11-30-2025	Totals 2025	Totals 2024
7110	Electricity	31,901	0	31,901	21,113
7120	Gas	1,599	0	1,599	2,307
7130	Propane	0	0	0	0
7140	Water	6,740	0	6,740	3,188
7150	Telephone	524	0	524	524
7160	Sewer	17,914	0	17,914	8,943
7190	Other Utilities	0	0	0	0
7100	Total Utilities	58,678	0	58,678	36,075
7210	Race Tax	176	0	176	292
7220	Race Purses	125,152	0	125,152	117,483
7230	Starting Gate	2,200	0	2,200	2,200
7240	Photo Finish	1,600	0	1,600	1,510
7250	Track Maintenance	0	0	0	0
7260	Announcer & Judges	1,884	0	1,884	2,072
7290	Other Race Expenses	564	0	564	817
7200	Total Race Expenses	131,576	0	131,576	124,374
7310	Legal Services	0	0	0	0
7320	Accounting Services	13,424	0	13,424	16,801
7330	Veterinary Services	3,100	0	3,100	3,000
7340	Entertainment	63,200	0	63,200	56,535
7350	Ride Co. Expense	0	0	0	0
7390	Other Services	36,853	0	36,853	54,643
7300	Total Services Exp.	116,577	0	116,577	130,979
7410	Security Services	(15,550)	0	(15,550)	15,550
7420	Cable TV Services	0	0	0	0
7430	Computer Services	0	0	0	0
7440	Cleaning Services	12,324	0	12,324	8,575
7450	Grounds keeping	0	0	0	2,044
7460	Trash Hauling	9,435	0	9,435	12,176
7470	Sound System	11,400	0	11,400	9,000
7480	Taxes to Govt.	0	0	0	0
7490	Other Services	4,500	0	4,500	5,800
7400	Total Property Exp.	22,109	0	22,109	53,145
7510	Legal Ads	0	0	0	71
7520	Newspaper Ads	448	0	448	472
7530	Radio & TV Ads	1,097	0	1,097	0
7540	Printing Fees	2,022	0	2,022	2,797
7550	Microfilming Fees	0	0	0	0
7590	Communication	4,335	0	4,335	4,170
7500	Total Advertising	7,902	0	7,902	7,510

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

		Operating Fund 11-30-2025	State & Local 11-30-2025	Totals 2025	Totals 2024
7610	Equipment Repair	1,150	0	1,150	1,586
7620	Motor Vehicle	3,872	0	3,872	0
7630	Building Repair	0	0	0	37,520
7690	Other Repairs	0	0	0	0
7600	Total Repairs	5,022	0	5,022	39,106
7710	Property	0	0	0	0
7720	Liability	12,572	0	12,572	8,611
7730	Motor Vehicle	0	0	0	0
7740	Fidelity Bonds	0	0	0	0
7790	Other Insurance	17,496	0	17,496	12,101
7700	Total Insurance	30,068	0	30,068	20,712
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	7,671	0	7,671	6,674
7860	Exhibits & Displays	1,905	0	1,905	1,685
7870	Equipment, Supplies	5,445	0	5,445	3,710
7890	Other Rent/Lease	0	0	0	2,400
7800	Total Rent/Lease	15,021	0	15,021	14,469
7910	Land	0	0	0	0
7920	Buildings	0	0	0	0
7930	Motor Vehicles	0	0	0	0
7940	Equipment	0	0	0	0
7990	Other Capital Exp.	0	450,000	450,000	0
7900	Total Capital Outlay	0	450,000	450,000	0
8010	Principal/Notes	0	0	0	0
8020	Principal/Loans	4,536	0	4,536	5,050
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	762	0	762	458
8000	Total Debt Service	5,298	0	5,298	5,508
9110	Sr Judges Expenses	0	0	0	3,269
9120	Prem,Ribbon,Trophy	3,188	0	3,188	1,035
9190	Other Sr Expenses	2,401	0	2,401	0
9100	Senior Fair Expenses	5,589	0	5,589	4,304

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

		Operating Fund 11-30-2025	State & Local 11-30-2025	Totals 2025	Totals 2024
9210	Contest Judges	116	0	116	1,345
9220	Prem,Ribbon,Trophy	86,845	0	86,845	77,396
9290	Other Contest Exp.	0	0	0	0
9200	Contest Expenses	86,961	0	86,961	78,741
9310	Jr Judges Expenses	4,959	0	4,959	4,640
9320	Prem,Ribbon,Trophy	10,525	0	10,525	10,694
9390	Other Jr Expenses	14,169	0	14,169	22,797
9300	Junior Fair Expenses	29,653	0	29,653	38,131
9410	Other Judges	0	0	0	0
9420	Prem,Ribbon,Trophy	0	0	0	0
9490	Other Fair Expenses	430,260	0	430,260	417,251
9400	Other Fair Expenses	430,260	0	430,260	417,251
9710	Check Write-offs	0	0	0	0
9720	Reimbursements	0	0	0	0
9730	Refunds	0	0	0	0
9790	Other Misc. Expenses	0	0	0	0
9700	Miscellaneous Exp.	0	0	0	0
TOTAL CASH DISBURSEMENTS		961,332	450,000	1,411,332	1,007,943
Excess Cash Receipts over Cash Disbursements		(90,892)	16,612	(74,280)	27,052
BEGINNING CASH BALANCE		168,093	0	168,093	141,041
ENDING CASH BALANCE		77,201	16,612	93,813	168,093

CASH RECONCILIATION

Checking Accounts

Checking Acct. #7281	\$14,598.60
Checking Acct. #9673	\$45,123.07
Money Market Acct #7681	\$72,474.73

TOTAL CHECKING **\$132,196.40**

Other Depository Accounts

Account Name	\$0.00
Account Name	\$0.00

TOTAL OTHER DEPOSITORY ACCOUNTS **\$0.00**

Total Depository Balances **\$132,196.40**

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	\$1,402.12
Plus Other Reconciliation Factors	\$0.00

Less Outstanding Checks

Checking Acct. #7281	\$6,787.89
Checking Acct. #2	\$32,997.44

TOTAL OUTSTANDING CHECKS **\$39,785.33**

TOTAL FUND BALANCE **\$93,813.19**

Agricultural Society of Defiance County
Defiance County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2025

Note 1 – Reporting Entity

The Agricultural Society of Defiance County (the Society), Defiance County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. 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, culminating in 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 members 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.

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, stall rental, and ground rental. The reporting entity does not include any other activities or entities of Defiance County, Ohio.

Note 8 summarizes the Junior Fair Board’s financial activity. The Junior Livestock Sale Committee’s financial activity are reported in the Society’s financial statement.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Society’s financial statement consists of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis).

Basis of Accounting

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(C). 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

This statement includes 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(C) permit.

Agricultural Society of Defiance County
Defiance County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2025

Deposits and Investments

The Society's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets. In 2025 the Society received a grant for \$450,000 for electric upgrades to the campground. Defiance County Commissioners paid the vendors directly in the amount of \$550,000. The Society reimbursed Defiance County the \$450,000 they received and still owe them \$100,000 as of November 30, 2025.

Leases and SBITAs

The Society has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contract (as defined by GASB 96) for one type of software which relates to the Junior Fair entry classes and Livestock Sales. Subscription disbursements are recognized when they are paid.

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.

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 stake races. They must make payment before a horse can participate in a stake race. The accompanying financial statement reports these fees as Sustaining and Entry Fees.

Agricultural Society of Defiance County
Defiance County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2025

Ohio Fairs Fund The State of Ohio contributes money to the Society from the Ohio Fairs Fund to supplement the race purse. See Note 4 for additional information.

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.

Note 3 – Deposits and Investments

The Society maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at November 30 was as follows:

	2025
Demand deposits	\$21,338
Certificates of deposit	
Other time deposits (savings and NOW accounts)	72,475
Total deposits	93,813
U.S. Treasury Notes	
STAR Ohio	
Repurchase agreement	
Common stock (at cost, fair value was \$X,XXX at November 30, 2025)	
Total investments	0
Total deposits and investments	\$93,813

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation.

At November 30, 2025, \$0.00 of deposits were not insured or collateralized, contrary to Ohio law.

Agricultural Society of Defiance County
Defiance County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2025

Note 4 – Horse Racing

State Support Portion of Purse

The financial statement reports Ohio Fairs Fund money, received to supplement purse for the fiscal year ended November 30, 2025, in the amount of \$114,736.56 as State Support.

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 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 the Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society’s net portion.

	2025
Total Amount Bet (Handle)	\$ 7,190
Less: Payoff to Bettors	(5,761)
Parimutuel Wagering Commission	1,429
Tote Service Set Up Fee	(1,150)
Tote Service Commission	(3)
State Tax	(176)
Society Portion	\$ 99

Note 5 – Risk Management

Risk Pool Membership

The Defiance County Agricultural Society is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Defiance County Agricultural Society’s policy.

The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

Agricultural Society of Defiance County
Defiance County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2025

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	2024
Cash and investments	\$ 48,150,572
Actuarial liabilities	\$ 22,652,556

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

Note 6 – Debt

Debt outstanding at November 30, 2025, was as follows:

	Principal	Interest Rate
Note Payable for 2 Rogue Mowers	\$2,268	17.00%
Defiance County Commissioners	100,000	
Total	\$102,268	

The \$2,268 Rogue Mower Note bears an interest rate of 17.00 percent and is due to the Navitas Credit Corporation. The note was entered into on May 3, 2022, and matures May 3, 2026. Proceeds of the note were used to purchase two Rogue Mowers and are collateralized by them.

The Society owes Defiance County Commissioners for \$100,000 for campground electrical upgrades. There has not been any formal paperwork prepared for this debt.

Amortization of the above debt is scheduled as follows:

Agricultural Society of Defiance County
Defiance County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2025

Fiscal Year Ending November 30:	Rogue Mowers	County Loan	Total
2026	\$2,268	\$100,000	\$102,268
20XX			0
20XX-20XX			0
	<u>\$2,268</u>	<u>\$100,000</u>	<u>\$102,268</u>

Note 7 – Contingent Liabilities

The Society is a defendant in one lawsuit. Although management cannot presently determine the outcome of the suit, management believes that the resolution of these matters will not materially adversely affect the Society's financial condition.

Note 8 – Junior Fair Board

The Junior Fair Board, which is composed 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. The Society disbursed \$0.00 directly to the Junior Fair Board and \$10,525.05 directly to vendors and the Junior Fair participants to support Junior Fair activities. These expenses are not reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Defiance County paid the Society \$200.00 for 2024 & 2025 to support Junior Club work. The Junior Fair Board accounts for its activities separately. The accompanying financial statement does not include this activity. The Junior Fair Board's financial activity for the fiscal year ended November 30, 2025, follows:

	<u>2025</u>
Beginning Cash Balance	14,537
Receipts	13,224
Disbursements	<u>(18,470)</u>
Ending Cash Balance	<u>\$ 9,291</u>