

**Annual Financial Report
of the
COLUMBIANA COUNTY AGRICULTURAL SOCIETY**



For the Fiscal Year Ending November 30, 2023





INSTRUCTIONS

Please complete and submit this report to the Ohio Department of Agriculture on or before **January 5, 2024**. 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: Columbiana County Fair

Mailing Address: P.O. Box 356 / 225 Lee Avenue
Lisbon, OH 44432

Fair Office Phone Number: 330-424-5531

Fair Office Fax Number: _____

Fair Email Address: columbianacountyfair@gmail.com

Fair Website: www.columbianacountyfair.com

ANNUAL ELECTION INFORMATION

Date of Annual Election: 10/04/23

Number of Board Members Elected: 5

Election Location: Lisbon, OH

Number of Votes Cast: 88

ANNUAL MEETING INFORMATION

Date of Annual Meeting: 11/15/23 Attendance Presence: 33
Meeting Location: Lisbon, OH Number of Votes Cast: 12
The 2023 Annual Report was approved by the full board on: 12/20/23
Did your society change its Constitution or Bylaws during the year covered by this report? No
If yes, has a copy been emailed to ODA? N/A

2023 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: Scott Stear Alternate: John C Wolf

2023 ABSTRACT PUBLICATION

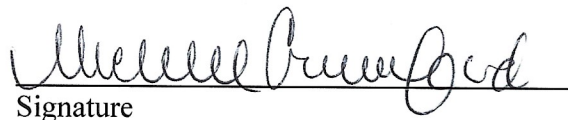
Ohio Revised Code 1711.05 requires that each agricultural society "publish an announcement in either a newspaper of general circulation in the county or on the society's web site for not less than two weeks that contains all of the following:

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.

Michelle Crawford

Society Representative (Print)


Signature

8995 E. Main Street
Reynoldsburg, Ohio 43068
U.S.A.

614 | 728 6280
614 | 728 6201
agri.ohio.gov

2024 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*: Scott Stear
Address:
4835 Hawkins Rd
New Waterford, OH 44445

E-mail*: stumpyotis@att.net
Phone Number: _____
Home: _____
Cell: 330-853-1332

VICE PRESIDENT

Name*: Paul Lease
Address:
2075 Slater Rd
Salem, OH 44460

E-mail*: paullease906@gmail.com
Phone Number: _____
Home: _____
Cell: 330-565-7114

SECRETARY

Name*: Michelle CRawford
Address:
5821 Millrock Rd
New Waterford, OH 44445

E-mail*: mcrawford.fair.sec@att.net
Phone Number: _____
Home: _____
Cell: 330-881-3219

TREASURER

Name*: Sally Hays
Address:
349 W 9th Street
Salem, OH 44460

E-mail*: sally.fairtreas@gmail.com
Phone Number: _____
Home: _____
Cell: 330-429-0325

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: _____

2023 BOARD MEMBERSHIP INFORMATION

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

POSITION	NAME	ADDRESS	CITY	ZIP CODE
PRESIDENT	John Wolf	7716 SR 45	Lisbon	44432
VICE PRESIDENT	Scott Stear	4835 Hawkins Rd	New Waterford	44445
SECRETARY	Michelle Crawford	5821 Millrock Rd	New Waterford	44445
TREASURER	Sally Hays	349 W 9th Street	Salem	44460
DIRECTORS	Rich Boyd	38697 Lodge Rd	Leetonia	44431
Directors	Sharen Cope	31500 Winona Rd	Salem	44460
Directors	Dale Cusick	46002 Carter Rd	New Waterford	44445
Directors	Dennis Flugan	316 Robert Rd	Lisbon	44432
Directors	Keith Hawk	7129 Hawk Rd	East Rochester	44625
Directors	Chelsea Lease	2633 Slater Rd	Salem	44460
Directors	Paul Lease	2075 Slater Rd	Salem	44460
Directors	Karie McCoy	1300 Faulk Avenue	East Liverpool	43920
Directors	Tom Moore	12340 Foundry Hill Rd	Hanoverton	44423
Directors	Amanda Moore	6131 Allen Dr Unit 9	Lisbon	44432
Directors	Jim Morris	45204 SR 517	New Waterford	44445
Directors	Ashley Wallace	9017 Rochester Rd	East Rochester	44625
Directors	Elmer Zimmerman	12155 Gavers Rd	Hanoverton	44423
Ex- Officio	Paul Boyd	11735 SR 170	Negley	44441
Ex- Officio	Audrey Dimmerling	7989 Dickey Dr -Suite 5	Lisbon	44432
Ex- Officio	Robin Houlette	7225 Houlette Mtn Rd	Lisbon	44432
Ex- Officio	Don Humphrey, Jr.	28849 SR 172	Kensington	44427
Ex- Officio	Bill Skeels	7267 Hoffee Rd	Lisbon	44432
Ex- Officio	Owen Unkefer	4734 Fairfield School Rd	Leetonia	44431

2024 RECORDS OFFICIAL INFORMATION

Please provide the contact information of the Record Official for the upcoming 2024 Fair.

NAME	ADDRESS	CITY	ZIP CODE	EMAIL
John Wolf	7716 SR 45	Lisbon	44432	j.wolf@ccbdd.net

2023 JUNIOR FAIR EXHIBIT REPORT

Individual and Group Exhibits A. Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Lambs	38
Steers (Non-Dairy)	41
Steers (Dairy)	82
Feeder Calves	11
Veal Calves	0
Market Hogs	79
Chickens (# of pens)	31
Turkeys (# of pens)	51
Goats	12
Rabbits	Fryer - 15 / Pen of Three - 14
Other Dairy Promotion Project	20
Dairy Goat Fudge Production	8
SUBTOTAL (A)	402

B. Non-Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Sheep	19
Beef	33
Dairy	74
Swine	0
Chickens	197
Turkeys	0
Horses	160
Ponies	0
Goats	109
Rabbits	174
Other Waterfowl-19/Alpaca-2/Pocket Pets-101	122
SUBTOTAL (B)	888

C. Number of Other Junior Fair Individual and Group Exhibits 93 (C)

Total Number of Junior Fair Individual and Group Exhibits 1,383 (A + B+ C)

2023 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 qualify for these subsidies, an agricultural society shall have:

1. Awarded 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.

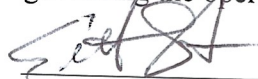
CERTIFICATION

STATE OF OHIO

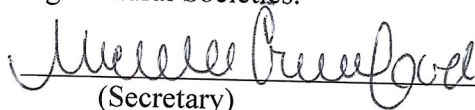
COUNTY OF COLUMBIANA

Before me, a notary public in and for the county of Columbiana State of Ohio, personally appeared Scott Stear and Michelle Crawford, and being duly sworn severally, say that they are the president and secretary, respectively, of the Columbiana County or Independent Agricultural Society, and that in the year 2023 this Society held a Junior fair and expended in total Junior Fair Premiums Paid, an amount of \$ 10,724.00.

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.

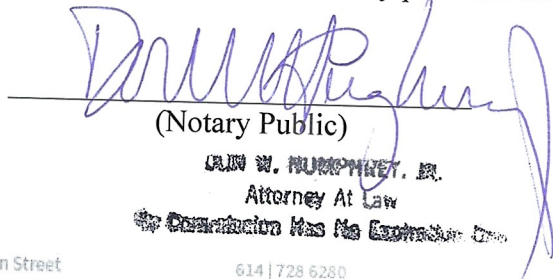


(President)



(Secretary)

Sworn to and subscribed in my presence this 20th day of DECEMBER, 2023.



(Notary Public)

DAVID W. HUMPHREY, JR.
Attorney At Law
~~His Commission Was No Longer In Effect~~

(SEAL)

8995 E. Main Street
Reynoldsburg, Ohio 43068
U.S.A.

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614 | 728 6201
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2023 HORSE RACING – OHIO FAIRS FUND

Two-Year-Old Colt Pace	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen’s Fees	3535.00
SUBTOTAL	12,535.00

Two-Year-Old Colt Trot	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen’s Fees	3668.00
SUBTOTAL	12,668.00

Three-Year-Old Colt Pace	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen’s Fees	1200.00
<i>(* 1 division canceled)</i> SUBTOTAL	5700.00

Three-Year-Old Colt Trot	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen’s Fees	2234.00
SUBTOTAL	11,234.00

Two-Year-Old Filly Pace	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen’s Fees	3535.00
SUBTOTAL	12,535.00

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Two-Year-Old Filly Trot	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen's Fees	3934.00
SUBTOTAL	12,934.00

Three-Year-Old Filly Pace	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen's Fees	2500.00
SUBTOTAL	11,500.00

Three-Year-Old Filly Trot	
Ohio Fairs Fund – Base Amount	318.52
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8181.48
Horsemen's Fees	1767.00
SUBTOTAL	10,767.00

FINANCIALS ATTACHED

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>

The spreadsheet is accompanied with this submission:

TREASURER VERIFICATION

STATE OF OHIO

COUNTY OF COLUMBIANA

Before me, a notary public, in and for the County of Columbiana, State of Ohio personally appeared Sally Hays (Name of Treasurer) and being duly sworn says that (he/she) is the Treasurer of the Columbiana County Agricultural Society, and that the foregoing report is a true and accurate statement of the financial condition of the said Agricultural Society.

Sally Hays (Signature of the Treasurer)

Sworn to and subscribed in my presence this 20th day of DECEMBER, 2023.

[Signature]
(Notary Public)

(SEAL)

SOCIETY APPROVAL OF REPORT

STATE OF OHIO

COUNTY OF COLUMBIANA

Before me, a notary public, in and for the County of Columbiana, State of Ohio personally appeared Michelle Crawford (Name of Secretary) and being duly sworn says that (he/she) is the Secretary of the Columbiana County Agricultural Society, and that the foregoing report was presented and approved at the meeting of the Board of Directors held at Lisbon, Ohio on December 20, 2023, 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 2023 was conducted in conformity with the laws and rules of the State of Ohio.

Michelle Crawford (Signature of the Secretary)

Sworn to and subscribed in my presence this 20th day of DECEMBER, 2023.

[Signature]
(Notary Public)

(SEAL)

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

		Operating Fund (1-1-___)	State & Local (2-1-___)	Totals 2023	Totals 2022
CASH RECEIPTS					
1110	Pari-Mutual Tax	0	0	0	0
1190	Other Taxes	0	0	0	271
1100	Total Taxes	0	0	0	271
1210	Exhibitors Tickets	7,260	0	7,260	7,380
1220	Season Tickets	0	0	0	0
1230	Admission Tickets	261,652	0	261,652	254,617
1240	Grandstand Tickets	73,159	0	73,159	35,193
1250	Student Tickets	0	0	0	0
1260	Privilege Tickets	3,585	0	3,585	3,283
1290	Other Tickets	0	0	0	0
1200	Total Admissions	345,656	0	345,656	300,473
1310	Concessions	0	0	0	0
1320	Building Space	7,793	0	7,793	5,030
1330	Buildings	0	0	0	0
1340	Ground Space	44,443	0	44,443	49,903
1350	Games & Novelties	0	0	0	0
1360	Rides	0	0	0	0
1390	Other Activities	0	0	0	0
1300	Privilege Fees	52,236	0	52,236	54,933
1410	Programs	0	0	0	0
1420	Clothing	1,182	0	1,182	1,714
1430	Glasses/Mugs	0	0	0	0
1440	Baked Goods	0	0	0	0
1490	Other Sales	0	0	0	435
1400	Sales By Fair Board	1,182	0	1,182	2,149
1510	Entry Fees	8,472	0	8,472	8,750
1520	Pari-mutuels	404	0	404	194
1530	Racing Program Ads	0	0	0	96
1540	Speed Fees	15,266	0	15,266	17,000
1550	Race Tax	0	0	0	200
1590	Other Race Receipts	460	0	460	785
1500	Total Racing	24,602	0	24,602	27,025
1610	Sale of Supplies	0	0	0	0
1690	Other Sales	0	0	0	0
1600	Sales Activity	0	0	0	0

Columbiana County Agricultural Society
Columbiana County

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

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
1710	Electricity	4,971	0	4,971	3,683
1720	Propane	0	0	0	0
1730	Water & Sewer	1,645	0	1,645	1,050
1740	Gas	0	0	0	0
1790	Other Utilities	0	0	0	0
1700	Total Utilities	6,616	0	6,616	4,733
1810	Class Entry Fees	2,028	0	2,028	1,820
1820	Membership Fees	186	0	186	237
1830	Contest Fees	7,917	0	7,917	1,612
1890	Other Fees	3,459	0	3,459	402
1800	Total Fees	13,590	0	13,590	4,071
1910	Ground Rentals	650	0	650	650
1920	Building Rentals	1,275	0	1,275	1,800
1930	Camp Sites	60,550	0	60,550	57,700
1940	Rental Supplies	300	0	300	0
1950	Stalls, Pens & Barns	400	0	400	0
1960	Storage	16,140	0	16,140	17,020
1990	Other Rental	379	0	379	829
1900	Total Rentals	79,694	0	79,694	77,999
2110	General Operation	0	396	396	1,449
2130	Track Maintenance	0	3,185	3,185	3,217
2140	Stake Racing	0	2,548	2,548	3,217
2150	Jr. Fair Reimburse	0	4,358	4,358	4,202
2190	Other State Grants	0	47,872	47,872	0
2100	State Support	0	58,359	58,359	12,085
2210	County Sr. Fair	0	8,400	8,400	13,100
2220	Ind. Jr Fair Funds	0	0	0	0
2230	County Jr Fair Funds	0	100	100	100
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	1,500	1,500	0
2290	Other Govt. Support	0	0	0	0
2200	Total Local Govt.	0	10,000	10,000	13,200
3110	Gifts & Donations	37,380	0	37,380	39,706
3120	Grants	0	0	0	0
3130	Sponsorships	34,181	0	34,181	21,426
3140	Promotions	5,650	0	5,650	14,595
3190	Other Support	1,465,089	0	1,465,089	1,157,583

Columbiana County Agricultural Society
Columbiana County

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

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
3100	Total Restricted	1,542,300	0	1,542,300	1,233,310
3210	Gifts & Donations	825	0	825	1,330
3220	Grants	0	0	0	450
3230	Sponsorships	0	0	0	0
3240	Promotions	0	0	0	0
3290	Other Support	2,803	0	2,803	2,833
3200	Total Unrestricted	3,628	0	3,628	4,613
3300	Sale of Notes	0	0	0	0
3600	Interest Received	71	0	71	32
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		2,069,575	68,359	2,137,934	1,734,894

Columbiana County Agricultural Society
Columbiana County

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

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
CASH DISBURSEMENTS					
4010	Secretary's Salary	23,792		23,792	26,683
4020	Director's Wages	3,161		3,161	3,239
4030	Ground Maintenance	0		0	0
4040	Racing Salaries	0		0	0
4090	Other Wages	(15)		(15)	0
4000	Total Wages	26,937	0	26,937	29,922
5010	Retirement	3,255		3,255	2,684
5020	Unemployment	0		0	0
5030	Worker's Comp.	149		149	139
5040	Health Insurance	0		0	0
5050	Life Insurance	0		0	0
5060	Reimbursements	0		0	0
5070	Tuition	0		0	0
5080	Uniform	0		0	0
5090	Other Benefits	0		0	0
5000	Total Benefits	3,404	0	3,404	2,823
6110	Directors' Expenses	14,083		14,083	6,495
6120	Sec/Treas. Expenses	0		0	0
6130	Ground Maintenance	0		0	0
6140	Memberships	400		400	605
6190	Other Expenses	1,021		1,021	336
6100	Total Adm. Expense	15,504	0	15,504	7,436
6210	Trophies & Blankets	1,718		1,718	0
6220	Track Supplies	0		0	2,113
6290	Other Race Expenses	0		0	760
6200	Total Race Expenses	1,718	0	1,718	2,873
6300	Supplies (Resale)	0		0	6,870
6410	Office Supplies	4,771		4,771	3,571
6470	Ground Maintenance	22,060		22,060	17,130
6490	Other Supplies	4,741		4,741	2,105
6400	Total Supplies	31,572	0	31,572	22,806

Columbiana County Agricultural Society
Columbiana County

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

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
7110	Electricity	22,167		22,167	34,025
7120	Gas	0		0	0
7130	Propane	0		0	0
7140	Water	7,032		7,032	7,259
7150	Telephone	1,320		1,320	1,861
7160	Sewer	0		0	0
7190	Other Utilities	0		0	0
7100	Total Utilities	30,519	0	30,519	43,145
7210	Race Tax		51	51	20
7220	Race Purses	96,200	2,548	98,748	99,077
7230	Starting Gate	1,700	0	1,700	1,600
7240	Photo Finish	1,400	0	1,400	1,000
7250	Track Maintenance	53	3,185	3,238	2,489
7260	Announcer & Judges	2,345	0	2,345	1,600
7290	Other Race Expenses	2,475	345	2,820	0
7200	Total Race Expenses	104,173	6,129	110,302	105,786
7310	Legal Services	0		0	0
7320	Accounting Services	1,666		1,666	3,285
7330	Veterinary Services	1,730		1,730	1,530
7340	Entertainment	94,244		94,145	82,353
7350	Ride Co. Expense	58,883		58,883	63,198
7390	Other Services	4,420		4,420	8,000
7300	Total Services Exp.	160,943	0	160,844	158,366
7410	Security Services	19,101		19,101	24,448
7420	Cable TV Services	0		0	0
7430	Computer Services	5,260		5,260	6,277
7440	Cleaning Services	3,633		3,633	9,940
7450	Grounds keeping	1,836		1,836	12,506
7460	Trash Hauling	6,834		6,834	6,143
7470	Sound System	2,765		2,765	4,442
7480	Taxes to Govt.	0		0	0
7490	Other Services	54,048		54,048	38,657
7400	Total Property Exp.	93,477	0	93,477	102,413
7510	Legal Ads	0		0	0
7520	Newspaper Ads	6,765		6,765	5,941
7530	Radio & TV Ads	9,875		9,875	10,000
7540	Printing Fees	0		0	7,419
7550	Microfilming Fees	0		0	0
7590	Communication	4,927		4,927	0
7500	Total Advertising	21,567	0	21,567	23,360

Columbiana County Agricultural Society
Columbiana County

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

		Operating Fund (1-1-___)	State & Local (2-1-___)	Totals 2023	Totals 2022
7610	Equipment Repair	3,603		3,603	6,562
7620	Motor Vehicle	0		0	0
7630	Building Repair	4,620		4,620	7,276
7690	Other Repairs	0		0	0
7600	Total Repairs	8,224	0	8,224	13,838
7710	Property	0		0	0
7720	Liability	25,701		25,701	29,516
7730	Motor Vehicle	0		0	0
7740	Fidelity Bonds	0		0	0
7790	Other Insurance	203		203	203
7700	Total Insurance	25,905	0	25,905	29,719
7810	Software	0		0	0
7820	Land & Buildings	0		0	0
7830	Meeting Rooms	0		0	0
7840	Storage Rooms	0		0	0
7850	Motor Vehicles	10,362		10,362	9,562
7860	Exhibits & Displays	0		0	0
7870	Equipment, Supplies	14,807		14,807	9,272
7890	Other Rent/Lease	0		0	0
7800	Total Rent/Lease	25,168	0	25,168	18,834
7910	Land	0		0	0
7920	Buildings	0	26,954	26,954	11,800
7930	Motor Vehicles	0		0	0
7940	Equipment	5,919	20,918	26,837	0
7990	Other Capital Exp.	6,179	9,900	16,079	0
7900	Total Capital Outlay	12,098	57,772	69,870	11,800
8010	Principal/Notes	0		0	0
8020	Principal/Loans	0		0	0
8030	Mortgage Payments	0		0	0
8040	Interest Payments	0		0	0
8050	Trustee/Fiscal Agent	0		0	0
8090	Other Financing Fees	0		0	0
8000	Total Debt Service	0	0	0	0
9110	Sr Judges Expenses	3,870		3,870	3,340
9120	Prem,Ribbon,Trophy	13,686		13,686	13,622
9190	Other Sr Expenses	12,105		12,105	12,462
9100	Senior Fair Expenses	29,661	0	29,661	29,424

Columbiana County Agricultural Society
Columbiana County

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

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 2023	Totals 2022
9210	Contest Judges	0		0	0
9220	Prem,Ribbon,Trophy	12,217		12,315	11,031
9290	Other Contest Exp.	328		328	254
9200	Contest Expenses	12,545	0	12,643	11,285
9310	Jr Judges Expenses	5,750		5,750	5,757
9320	Prem,Ribbon,Trophy	6,366	4,358	10,724	11,567
9390	Other Jr Expenses	3,942	100	4,042	7,197
9300	Junior Fair Expenses	16,058	4,458	20,516	24,521
9410	Other Judges	0		0	0
9420	Prem,Ribbon,Trophy	0		0	0
9490	Other Fair Expenses	1,369,891		1,369,891	1,108,247
9400	Other Fair Expenses	1,369,891	0	1,369,891	1,108,247
9710	Check Write-offs	0		0	0
9720	Reimbursements	0		0	0
9730	Refunds	0		0	0
9790	Other Misc. Expenses	4,300		4,300	1,777
9700	Miscellaneous Exp.	4,300	0	4,300	1,777
TOTAL CASH DISBURSEMENTS		1,993,663	68,359	2,062,022	1,755,245
Excess Cash Receipts over Cash Disbursements		75,912	(0)	75,912	(20,351)
BEGINNING CASH BALANCE				202,900	223,251
ENDING CASH BALANCE		75,912	(0)	278,812	202,900

CASH RECONCILIATION

Depository Balances	
Checking Acct #1-SR	\$170,091.07
Checking Acct #2 -JR	\$19,615.57
Checking Acct #3 -JR Livestock	\$97,098.64
Checking Acct #4	\$0.00
Total Checking	\$286,805.28
Other Depository Accounts	
Master Card	\$0.00
Total Other Depository Accts	\$0.00
Total Depository Balances	\$286,805.28
Savings - SR	\$21,595.14
Grandstand Acct	\$0.00
Utility Pro	\$0.00
Other Investments	\$0.00
Total Investments	\$21,595.14
Cash on Hand	\$10.96
Deposits in Transit	\$0.00
Plus Other Reconciliation Factors	\$0.00
Less Outstanding Checks Acct #1 - SR	\$19,615.30
Acct #3 - JR	\$9,539.73
Acct #4	\$0.00
Less Other Factors-Payroll Taxes	\$444.00
TOTAL FUND BALANCE	\$278,812.35

Columbiana County Agricultural Society
Columbiana 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	345,656
Privilege Fees	52,236
Rentals	79,694
Sustaining and Entry Fees	23,738
Pari-mutuel Wagering Commission	404
Other Operating Receipts	<u>21,848</u>
<i>Total Operating Receipts</i>	<u>523,576</u>
Operating Disbursements	
Wages and Benefits	30,341
Utilities	30,519
Professional Services	208,315
Equipment and Grounds Maintenance	39,796
Property and Rent Services	118,646
Race Purse	98,748
Senior Fair	29,661
Junior Fair	20,516
Capital Outlay	69,870
Other Operating Disbursements	<u>1,415,610</u>
<i>Total Operating Disbursements</i>	<u>2,062,022</u>
<i>Excess (Deficiency) of Operating Receipts</i> <i>Over (Under) Operating Disbursements</i>	<u>(1,538,446)</u>
Non-Operating Receipts (Disbursements)	
State Support	58,359
Local Support	10,000
Debt Proceeds	0
Donations/Contributions	1,545,928
Investment Income	71
Mortgage Income	0
Sale of Assets	0
Debt Service	<u>0</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>1,614,358</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	75,912
Cash Balance, Beginning of Year	<u>202,900</u>
<i>Cash Balance, End of Year</i>	<u><u>\$278,812</u></u>

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

December 7, 2023

Attention David Miran,

As per our conversation I am attaching notes for 2023 Financials –

On the Annual Report 2022 I put non-cashed checks in code 3290.04. It was brought to my attention at convention that is incorrect.

\$2348.28 moved out of 3290.04 making that figure \$2833

That changed Total cash receipted from \$1,737,242 to \$1,734,894

Moved to 12-9121 (\$1049.00) \$13,622

Moved to 9220.01 (\$301.28) making that figure \$11,031

Moved to 12-9320 (\$998.00) making that figure \$11,567

That changed Total Cash Disbursements from \$1,757,593 to \$1,755,245

The bottom line figures remained the same.

In completing the Annual Report 2023, those discrepancies were pointed out to me leading to your recommendation.

Respectfully submitted,

Sally Hays

Columbiana County Agricultural Society