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

Operating Receipts	
Taxes	287
Admissions	592,524
Privilege Fees	265,633
Rentals	443,357
Sustaining and Entry Fees	20,675
Pari-mutuel Wagering Commission	183
Other Operating Receipts	98,264
Total Operating Receipts	1,420,923
Operating Disbursements	
Wages and Benefits	168,130
Utilities	139,786
Professional Services	267,132
Equipment and Grounds Maintenance	148,058
Property and Rent Services	288,574
Race Purse	112,924
Senior Fair	14,403
Junior Fair	110,662
Capital Outlay	271,330
Other Operating Disbursements	119,721
Total Operating Disbursements	1,640,720
Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements	(219,797)
Non-Operating Receipts (Disbursements)	
State Support	10,161
Local Support	87,263
Debt Proceeds	0
Donations/Contributions	372,442
Investment Income	75,662
Mortgage Income	0
Sale of Assets	0
Debt Service	(8,453)
Net Non-Operating Receipts (Disbursements)	537,075
Excess (Deficiency) of Receipts Over (Under) Disbursements	317,278
Cash Balance, Beginning of Year	2,495,869
Cash Balance, End of Year	2,813,147

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

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

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
CASH RECEIPTS					
1110	Pari-Mutual Tax	255	0	255	331
1190	Other Taxes	32	0	32	51
1100	**Total Taxes**	**287**	**0**	**287**	**382**
1210	Exhibitors Tickets	0	0	0	0
1220	Season Tickets	35,985	0	35,985	53,747
1230	Admission Tickets	458,520	0	458,520	442,793
1240	Grandstand Tickets	9,006	0	9,006	10,807
1250	Student Tickets		0	0	0
1260	Privilege Tickets	73,790	0	73,790	54,636
1290	Other Tickets	15,223	0	15,223	16,986
1200	**Total Admissions**	**592,524**	**0**	**592,524**	**578,968**
1310	Concessions	151,209	0	151,209	130,288
1320	Building Space	15,370	0	15,370	19,118
1330	Buildings	0	0	0	0
1340	Ground Space	16,020	0	16,020	22,739
1350	Games & Novelties	4,000	0	4,000	4,000
1360	Rides	78,084	0	78,084	65,176
1390	Other Activities	950	0	950	1,050
1300	**Privilege Fees**	**265,633**	**0**	**265,633**	**242,372**
1410	Programs	0	0	0	0
1420	Clothing	66	0	66	7,894
1430	Glasses/Mugs	0	0	0	0
1440	Baked Goods	0	0	0	0
1490	Other Sales	66,167	0	66,167	66,010
1400	**Sales By Fair Board**	**66,233**	**0**	**66,233**	**73,903**
1510	Entry Fees	6,975	0	6,975	11,025
1520	Pari-mutuels	183	0	183	350
1530	Racing Program Ads	0	0	0	0
1540	Speed Fees	13,700	0	13,700	15,405
1550	Race Tax	200	0	200	200
1590	Other Race Receipts	2,040	0	2,040	1,920
1500	**Total Racing**	**23,098**	**0**	**23,098**	**28,900**
1610	Sale of Supplies	0	0	0	286
1690	Other Sales	128	0	128	0
1600	**Sales Activity**	**128**	**0**	**128**	**286**
1710	Electricity	784	0	784	850
1720	Propane	0	0	0	0
1730	Water & Sewer	4,553	0	4,553	4,500
1740	Gas	0	0	0	0
1790	Other Utilities	0	0	0	100

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

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
1700	**Total Utilities**	**5,337**	**0**	**5,337**	**5,450**
1810	Class Entry Fees	17,539	0	17,539	20,635
1820	Membership Fees	2,035	0	2,035	2,200
1830	Contest Fees	2,860	0	2,860	3,520
1890	Other Fees	1,892	0	1,892	950
1800	**Total Fees**	**24,326**	**0**	**24,326**	**27,305**
1910	Ground Rentals	56,023	0	56,023	58,059
1920	Building Rentals	36,845	0	36,845	31,180
1930	Camp Sites	210,194	0	210,194	188,566
1940	Rental Supplies	352	0	352	100
1950	Stalls, Pens & Barns	19,685	0	19,685	15,960
1960	Storage	114,034	0	114,034	97,765
1990	Other Rental	6,225	0	6,225	5,470
1900	**Total Rentals**	**443,357**	**0**	**443,357**	**397,100**
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	0	0	156,931
2100	**State Support**	**0**	**10,161**	**10,161**	**167,016**
2210	County Sr. Fair	0	82,463	82,463	74,266
2220	Ind. Jr Fair Funds	0	300	300	300
2230	County Jr Fair Funds	0	0	0	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	4,500	4,500	4,500
2290	Other Govt. Support	0	0	0	0
2200	**Total Local Govt.**	**0**	**87,263**	**87,263**	**79,066**
3110	Gifts & Donations	13,930	0	13,930	21,877
3120	Grants	0	0	0	1,000
3130	Sponsorships	204,210	0	204,210	183,844
3140	Promotions	0	0	0	0
3190	Other Support	100,887	0	100,887	91,250
3100	**Total Restricted**	**319,027**	**0**	**319,027**	**297,971**
3210	Gifts & Donations	6,076	0	6,076	3,557
3220	Grants	0	0	0	0
3230	Sponsorships	42,000	0	42,000	42,000
3240	Promotions	0	0	0	0
3290	Other Support	5,340	0	5,340	1,972

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

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
3200	**Total Unrestricted**	**53,415**	**0**	**53,415**	**47,529**
3300	**Sale of Notes**	0	0	0	0
3600	**Interest Received**	75,662	0	75,662	63,886
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	720
3930	Other Assets Sold	0	0	0	0
3900	**Total Asset Sales**	**0**	**0**	**0**	**720**
TOTAL CASH RECEIPTS		**1,869,028**	**97,424**	**1,966,452**	**2,010,855**
CASH DISBURSEMENTS					
4010	Secretary's Salary	21,668	0	21,668	19,933
4020	Director's Wages	0	0	0	0
4030	Ground Maintenance	28,045	0	28,045	18,631
4040	Racing Salaries	0	0	0	0
4090	Other Wages	105,517	0	105,517	102,491
4000	**Total Wages**	**155,230**	**0**	**155,230**	**141,055**
5010	Retirement	0	0	0	0
5020	Unemployment	9,624	0	9,624	8,817
5030	Worker's Comp.	1,025	0	1,025	944
5040	Health Insurance	2,251	0	2,251	2,045
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**	**12,900**	**0**	**12,900**	**11,806**
6110	Directors' Expenses	54,189	0	54,189	56,706
6120	Sec/Treas. Expenses	42	0	42	309
6130	Ground Maintenance	0	0	0	0
6140	Memberships	1,649	0	1,649	1,842
6190	Other Expenses	139	0	139	0
6100	**Total Adm. Expense**	**56,019**	**0**	**56,019**	**58,857**
6210	Trophies & Blankets	2,381	0	2,381	2,718
6220	Track Supplies	0	0	0	0

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

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
6290	Other Race Expenses	310	0	310	310
6200	**Total Race Expenses**	**2,691**	**0**	**2,691**	**3,028**
6300	**Supplies (Resale)**	**31,489**	**0**	**31,489**	**28,980**
6410	Office Supplies	10,043	0	10,043	10,437
6470	Ground Maintenance	17,271	0	17,271	21,863
6490	Other Supplies	8,336	0	8,336	7,292
6400	**Total Supplies**	**35,649**	**0**	**35,649**	**39,592**
7110	Electricity	103,906	0	103,906	98,930
7120	Gas	0	0	0	0
7130	Propane	7,253	0	7,253	7,004
7140	Water	0	0	0	0
7150	Telephone	15,508	0	15,508	15,496
7160	Sewer	12,902	0	12,902	11,052
7190	Other Utilities	218	0	218	314
7100	**Total Utilities**	**139,786**	**0**	**139,786**	**132,796**
7210	Race Tax	255	0	255	331
7220	Race Purses	110,561	2,363	112,924	114,070
7230	Starting Gate	2,000	0	2,000	2,000
7240	Photo Finish	1,500	0	1,500	1,520
7250	Track Maintenance	1,860	0	1,860	0
7260	Announcer & Judges	2,040	0	2,040	1,990
7290	Other Race Expenses	170	0	170	720
7200	**Total Race Expenses**	**118,386**	**2,363**	**120,749**	**120,630**
7310	Legal Services	9,531	7,783	17,313	0
7320	Accounting Services	5,374	0	5,374	1,575
7330	Veterinary Services	2,000	0	2,000	1,900
7340	Entertainment	145,332	0	145,332	103,765
7350	Ride Co. Expense	0	0	0	0
7390	Other Services	6,280	0	6,280	9,330
7300	**Total Services Exp.**	**168,517**	**7,783**	**176,299**	**116,570**
7410	Security Services	55,535	0	55,535	47,713
7420	Cable TV Services	0	0	0	0
7430	Computer Services	9,449	0	9,449	1,972
7440	Cleaning Services	54,763	0	54,763	51,525
7450	Grounds keeping	1,594	0	1,594	1,572
7460	Trash Hauling	12,187	0	12,187	11,657
7470	Sound System	13,150	0	13,150	13,150
7480	Taxes to Govt.	4,167	0	4,167	4,048
7490	Other Services	66,665	0	66,665	76,868
7400	**Total Property Exp.**	**217,509**	**0**	**217,509**	**208,504**

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

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
7510	Legal Ads	0	0	0	0
7520	Newspaper Ads	0	0	0	0
7530	Radio & TV Ads	10,040	0	10,040	8,510
7540	Printing Fees	1,204	0	1,204	664
7550	Microfilming Fees	0	0	0	0
7590	Communication	150	0	150	532
7500	**Total Advertising**	**11,394**	**0**	**11,394**	**9,706**
7610	Equipment Repair	15,563	343	15,906	17,199
7620	Motor Vehicle	393	0	393	363
7630	Building Repair	75,223	0	75,223	13,518
7690	Other Repairs	20,888	0	20,888	15,792
7600	**Total Repairs**	**112,066**	**343**	**112,409**	**46,872**
7710	Property	0	79,181	79,181	72,666
7720	Liability	0	0	0	0
7730	Motor Vehicle	0	0	0	0
7740	Fidelity Bonds	258	0	258	258
7790	Other Insurance	0	0	0	0
7700	**Total Insurance**	**258**	**79,181**	**79,439**	**72,924**
7810	Software	16,475	0	16,475	14,660
7820	Land & Buildings	1,995	0	1,995	1,915
7830	Meeting Rooms	0	0	0	0
7840	Storage Rooms	0	0	0	0
7850	Motor Vehicles	17,716	0	17,716	3,300
7860	Exhibits & Displays	0	0	0	0
7870	Equipment, Supplies	30,682	0	30,682	36,917
7890	Other Rent/Lease	4,198	0	4,198	16,486
7800	**Total Rent/Lease**	**71,065**	**0**	**71,065**	**73,277**
7910	Land	48,756	2,954	51,710	110,060
7920	Buildings	83,834	0	83,834	21,510
7930	Motor Vehicles	0	0	0	0
7940	Equipment	107,969	0	107,969	170,305
7990	Other Capital Exp.	27,816	0	27,816	112,503
7900	**Total Capital Outlay**	**268,376**	**2,954**	**271,330**	**414,378**
8010	Principal/Notes	0	0	0	0
8020	Principal/Loans	0	0	0	0
8030	Mortgage Payments	0	0	0	0
8040	Interest Payments	0	0	0	0
8050	Trustee/Fiscal Agent	0	0	0	0
8090	Other Financing Fees	8,453	0	8,453	6,700
8000	**Total Debt Service**	**8,453**	**0**	**8,453**	**6,700**

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

		Operating Fund 2025	State & Local 2025	Totals 2025	Totals 2024
9110	Sr Judges Expenses	3,625	0	3,625	4,134
9120	Prem,Ribbon,Trophy	8,603	0	8,603	14,085
9190	Other Sr Expenses	2,175	0	2,175	0
9100	**Senior Fair Expenses**	**14,403**	**0**	**14,403**	**18,219**
9210	Contest Judges	0	0	0	300
9220	Prem,Ribbon,Trophy	12,479	0	12,479	45,459
9290	Other Contest Exp.	200	0	200	936
9200	**Contest Expenses**	**12,679**	**0**	**12,679**	**46,695**
9310	Jr Judges Expenses	15,292	300	15,592	15,171
9320	Prem,Ribbon,Trophy	56,524	4,501	61,025	57,612
9390	Other Jr Expenses	34,045	0	34,045	44,598
9300	**Junior Fair Expenses**	**105,861**	**4,801**	**110,662**	**117,381**
9410	Other Judges	0	0	0	0
9420	Prem,Ribbon,Trophy	0	0	0	0
9490	Other Fair Expenses	0	0	0	0
9400	**Other Fair Expenses**	**0**	**0**	**0**	**0**
9710	Check Write-offs	0	0	0	0
9720	Reimbursements	0	0	0	0
9730	Refunds	0	0	0	0
9790	Other Misc. Expenses	9,018	0	9,018	6,259
9700	**Miscellaneous Exp.**	**9,018**	**0**	**9,018**	**6,259**
TOTAL CASH DISBURSEMENTS		**1,551,749**	**97,424**	**1,649,173**	**1,674,229**
Excess Cash Receipts over Cash Disbursements		317,279	(0)	317,279	336,626
BEGINNING CASH BALANCE		2,495,869	0	2,495,869	2,159,243
ENDING CASH BALANCE		**2,813,148**	**(0)**	**2,813,148**	**2,495,869**