

The Annual Financial Report has been filed in accordance with division (B) of this ORC 1711.05

Any person who wishes to obtain a copy of the report in full, may contact the treasurer of the society.

Treasurer - treasurer@fcfair.org



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: Franklin County Fair

Mailing Address: PO Box 6, Hilliard, OH 43026

Fair Office Phone Number: 614-876-7235

Fair Office Fax Number: none

Fair Email Address: countyfairfranklin@gmail.com or mail@fcfair.org

Fair Website: fcfair.org

ANNUAL ELECTION INFORMATION

Date of Annual Election: 7-22-23

Number of Board Members Elected: 7

Election Location: Rigsby Bldg

Number of Votes Cast: 70

ANNUAL MEETING INFORMATION

Date of Annual Meeting: 11-9-2023 Attendance Presence: 72
Meeting Location: Edwards Bldg Number of Votes Cast: none
The 2023 Annual Report was approved by the full board on: 12-26-2023
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

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: Abby Bates Alternate: Kevin Wiley

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.

Amy Fleshman
Society Representative (Print)

Amy Fleshman
Signature

2023 JUNIOR FAIR EXHIBIT REPORT

Individual and Group Exhibits

A. Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Lambs	28
Steers (Non-Dairy)	7
Steers (Dairy)	0
Feeder Calves	2
Veal Calves	0
Market Hogs	43
Chickens (# of pens)	21
Turkeys (# of pens)	25
Goats	39
Rabbits	108
Other Ducks	20
Geese	4
SUBTOTAL (A)	297

B. Non-Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Sheep	11
Beef	1
Dairy	0
Swine	0
Chickens	76
Turkeys	0
Horses	79
Ponies	16
Goats	12
Rabbits	75
Other Ducks	17
mini horses	6
SUBTOTAL (B)	293

C. Number of Other Junior Fair Individual and Group Exhibits 2224 (C)

Total Number of Junior Fair Individual and Group Exhibits 2814 (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 to 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 Franklin

Before me, a notary public in and for the county of Franklin _____ State of Ohio, personally appeared Kevin Wiley and Kathy McNutt, and being duly sworn severally, say that they are the president and secretary, respectively, of the Franklin 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 \$15,015.00.

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.

Kevin S. Wiley
(President)

Kathy McNutt
(Secretary)

Sworn to and subscribed in my presence this 2nd day of January, 2024.

Amanda M. Rhoades
(Notary Public)



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)	501.00
VLT Funds	8,181.48
Horsemen’s Fees	3833.00
SUBTOTAL	12834.00

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)	501.00
VLT Funds	8,181.48
Horsemen’s Fees	3767.00
SUBTOTAL	12768.00

Three-Year-Old Colt Pace	
Ohio Fairs Fund – Base Amount	318.582
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	500.00
VLT Funds	8,181.48
Horsemen’s Fees	2600.00
SUBTOTAL	11600.00

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	8,181.48
Horsemen’s Fees	2133.00
SUBTOTAL	11133.00

Two-Year-Old Filly Pace	
Ohio Fairs Fund – Base Amount	31852
Ohio Fairs Fund – Added Amount	0
Society Contribution (Must be at least \$500)	501.00
VLT Funds	8,181.48
Horsemen’s Fees	3433.00
SUBTOTAL	12434.00

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)	501.00
VLT Funds	8,181.48
Horsemen’s Fees	3633.00
SUBTOTAL	12634.00

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	8,181.48
Horsemen’s Fees	2600.00
SUBTOTAL	11600.00

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	8,181.48
Horsemen’s Fees	1767.00
SUBTOTAL	10767.00

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 Franklin

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

Emily C. Gabriel (Signature of the Treasurer)

Sworn to and subscribed in my presence this 2nd day of January, 2024.

Amanda M. Rhoades
(Notary Public)



SOCIETY APPROVAL OF REPORT

STATE OF OHIO

COUNTY OF Franklin

Before me, a notary public, in and for the County of Franklin, State of Ohio personally appeared Kathy McNutt (Name of Secretary) and being duly sworn says that (he/she) is the Secretary of the Franklin Agricultural Society, and that the foregoing report was presented and approved at the meeting of the Board of Directors held at Hilliard, Ohio on December 26, 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.

Kathy McNutt (Signature of the Secretary)

Sworn to and subscribed in my presence this 2nd day of January, 2024.

Amanda M. Rhoades
(Notary Public)



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

Operating Receipts	
Taxes	\$38
Admissions	310,924
Privilege Fees	92,544
Rentals	325,110
Sustaining and Entry Fees	8,450
Pari-mutuel Wagering Commission	0
Other Operating Receipts	47,928
	47,928
<i>Total Operating Receipts</i>	<i>784,994</i>
	<i>784,994</i>
Operating Disbursements	
Wages and Benefits	130,881
Utilities	75,458
Professional Services	254,573
Equipment and Grounds Maintenance	40,394
Property and Rent Services	130,540
Race Purse	96,770
Senior Fair	10,376
Junior Fair	62,454
Capital Outlay	30,897
Other Operating Disbursements	185,088
	185,088
<i>Total Operating Disbursements</i>	<i>1,017,431</i>
	<i>1,017,431</i>
<i>Excess (Deficiency) of Operating Receipts</i>	
<i>Over (Under) Operating Disbursements</i>	<i>(232,437)</i>
	<i>(232,437)</i>
Non-Operating Receipts (Disbursements)	
State Support	58,359
Local Support	3,200
Debt Proceeds	0
Donations/Contributions	603,486
Investment Income	17,314
Mortgage Income	0
Sale of Assets	0
Debt Service	0
	0
<i>Net Non-Operating Receipts (Disbursements)</i>	<i>682,359</i>
	<i>682,359</i>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	<i>449,922</i>
Cash Balance, Beginning of Year	1,394,541
	1,394,541
<i>Cash Balance, End of Year</i>	<i>\$1,844,463</i>
	<i>\$1,844,463</i>

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

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

		Operating Fund (1-1-2023)	State & Local (2-1-2023)	Totals 2023	Totals 2022
CASH RECEIPTS					
1110	Pari-Mutual Tax	38	0	38	33
1190	Other Taxes		0	0	
1100	Total Taxes	38	0	38	33
1210	Exhibitors Tickets	1,280	0	1,280	
1220	Season Tickets	17,340	0	17,340	22,892
1230	Admission Tickets	259,214	0	259,214	212,313
1240	Grandstand Tickets	31,590	0	31,590	
1250	Student Tickets		0	0	
1260	Privilege Tickets	30	0	30	1,980
1290	Other Tickets	1,470	0	1,470	
1200	Total Admissions	310,924	0	310,924	237,185
1310	Concessions		0	0	
1320	Building Space	8,900	0	8,900	10,553
1330	Buildings		0	0	
1340	Ground Space	12,454	0	12,454	40,946
1350	Games & Novelties	24,000	0	24,000	24,000
1360	Rides	47,190	0	47,190	37,457
1390	Other Activities		0	0	
1300	Privilege Fees	92,544	0	92,544	112,956
1410	Programs		0	0	
1420	Clothing	243	0	243	260
1430	Glasses/Mugs		0	0	
1440	Baked Goods		0	0	
1490	Other Sales		0	0	
1400	Sales By Fair Board	243	0	243	260
1510	Entry Fees	8,450	0	8,450	7,590
1520	Pari-mutuels	0	0	0	(1,074)
1530	Racing Program Ads	0	0	0	150
1540	Speed Fees		0	0	
1550	Race Tax	200	0	200	400
1590	Other Race Receipts	17,091	0	17,091	19,943
1500	Total Racing	25,741	0	25,741	27,009
1610	Sale of Supplies	959	0	959	5,043
1690	Other Sales	4,167	0	4,167	11,537
1600	Sales Activity	5,126	0	5,126	16,580

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

		Operating Fund (1-1-2023)	State & Local (2-1-2023)	Totals 2023	Totals 2022
1710	Electricity	2,183	0	2,183	
1720	Propane		0	0	
1730	Water & Sewer		0	0	
1740	Gas		0	0	
1790	Other Utilities		0	0	
1700	Total Utilities	2,183	0	2,183	0
1810	Class Entry Fees	11,941	0	11,941	9,710
1820	Membership Fees	5,405	0	5,405	5,530
1830	Contest Fees	2,690	0	2,690	3,082
1890	Other Fees	3,050	0	3,050	0
1800	Total Fees	23,086	0	23,086	18,322
1910	Ground Rentals	52,705	0	52,705	22,425
1920	Building Rentals	98,389	0	98,389	94,145
1930	Camp Sites	20,265	0	20,265	17,950
1940	Rental Supplies	2,519	0	2,519	2,049
1950	Stalls, Pens & Barns	16,636	0	16,636	13,820
1960	Storage	131,681	0	131,681	136,499
1990	Other Rental	2,916	0	2,916	1,945
1900	Total Rentals	325,110	0	325,110	288,833
2110	General Operation		395	395	644
2130	Track Maintenance		3,185	3,185	804
2140	Stake Racing		2,548	2,548	6,434
2150	Jr. Fair Reimburse		4,358	4,358	4,202
2190	Other State Grants		47,872	47,872	0
2100	State Support	0	58,359	58,359	12,085
2210	County Sr. Fair		1,600	1,600	1,600
2220	Ind. Jr Fair Funds			0	
2230	County Jr Fair Funds		100	100	100
2240	Capital Improvement			0	
2250	County Bond Money			0	
2260	Taxation Money			0	
2270	General Operations		1,500	1,500	
2290	Other Govt. Support		0	0	36,650
2200	Total Local Govt.	0	3,200	3,200	38,350
3110	Gifts & Donations	202,850	0	202,850	765,775
3120	Grants	22,500	0	22,500	22,500
3130	Sponsorships	71,752	0	71,752	66,423
3140	Promotions		0	0	
3190	Other Support	232,779	0	232,779	197,594

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

		Operating Fund (1-1-2023)	State & Local (2-1-2023)	Totals 2023	Totals 2022
3100	Total Restricted	529,881	0	529,881	1,052,292
3210	Gifts & Donations	35,223	0	35,223	9,799
3220	Grants		0	0	
3230	Sponsorships		0	0	
3240	Promotions		0	0	
3290	Other Support	38,382	0	38,382	62,996
3200	Total Unrestricted	73,605	0	73,605	72,795
3300	Sale of Notes		0	0	
3600	Interest Received	17,314	0	17,314	293
3700	Dividends		0	0	
3800	Mortgage		0	0	
3910	Sale of Real Property		0	0	
3920	Personal Property		0	0	
3930	Other Assets Sold		0	0	
3900	Total Asset Sales	0	0	0	0
TOTAL CASH RECEIPTS		1,405,794	61,559	1,467,353	1,876,993

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

		Operating Fund (1-1-2023)	State & Local (2-1-2023)	Totals 2023	Totals 2022
CASH DISBURSEMENTS					
4010	Secretary's Salary			0	
4020	Director's Wages			0	
4030	Ground Maintenance	118,192		118,192	133,949
4040	Racing Salaries			0	
4090	Other Wages	2,705		2,705	4,331
4000	Total Wages	120,896	0	120,896	138,280
5010	Retirement	9,042		9,042	10,578
5020	Unemployment	298		298	445
5030	Worker's Comp.	645		645	791
5040	Health Insurance			0	
5050	Life Insurance			0	
5060	Reimbursements			0	
5070	Tuition			0	
5080	Uniform			0	
5090	Other Benefits			0	
5000	Total Benefits	9,984	0	9,984	11,814
6110	Directors' Expenses	1,161		1,161	1,530
6120	Sec/Treas. Expenses	58		58	263
6130	Ground Maintenance			0	
6140	Memberships	455		455	250
6190	Other Expenses	2,716		2,716	4,895
6100	Total Adm. Expense	4,390	0	4,390	6,939
6210	Trophies & Blankets	524		524	
6220	Track Supplies	1,643		1,643	
6290	Other Race Expenses			0	
6200	Total Race Expenses	2,167	0	2,167	0
6300	Supplies (Resale)	3,825		3,825	
6410	Office Supplies	2,477		2,477	3,769
6470	Ground Maintenance	10,892	2,548	13,440	16,811
6490	Other Supplies	18,382		18,382	19,770
6400	Total Supplies	31,751	2,548	34,299	40,349

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

		Operating Fund (1-1-2023)	State & Local (2-1-2023)	Totals 2023	Totals 2022
7110	Electricity	38,906		38,906	40,238
7120	Gas	7,315		7,315	7,222
7130	Propane			0	
7140	Water	23,880	395	24,275	38,180
7150	Telephone	2,062		2,062	2,023
7160	Sewer	0		0	3,950
7190	Other Utilities	2,900		2,900	13,035
7100	Total Utilities	75,063	395	75,458	104,647
7210	Race Tax	29		29	23
7220	Race Purses	94,222	2,548	96,770	93,105
7230	Starting Gate	1,700		1,700	1,600
7240	Photo Finish	1,400		1,400	1,050
7250	Track Maintenance			0	
7260	Announcer & Judges	2,800		2,800	2,900
7290	Other Race Expenses	1,811	637	2,448	1,622
7200	Total Race Expenses	101,962	3,185	105,147	100,300
7310	Legal Services	2,868		2,868	
7320	Accounting Services	15,995		15,995	11,972
7330	Veterinary Services	2,500		2,500	2,500
7340	Entertainment	79,098		79,098	89,354
7350	Ride Co. Expense			0	
7390	Other Services	16,627		16,627	20,575
7300	Total Services Exp.	117,088	0	117,088	124,400
7410	Security Services	10,878		10,878	9,620
7420	Cable TV Services			0	
7430	Computer Services			0	
7440	Cleaning Services	4,200		4,200	4,000
7450	Grounds keeping	9,550		9,550	
7460	Trash Hauling	8,710		8,710	9,695
7470	Sound System	14,200		14,200	13,774
7480	Taxes to Govt.			0	
7490	Other Services	38,449		38,449	26,069
7400	Total Property Exp.	85,987	0	85,987	63,158
7510	Legal Ads	2,555		2,555	
7520	Newspaper Ads	0		0	4,189
7530	Radio & TV Ads	30,000		30,000	10,400
7540	Printing Fees			0	
7550	Microfilming Fees			0	
7590	Communication	14,478		14,478	24,648
7500	Total Advertising	47,033	0	47,033	39,237

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

		Operating Fund (1-1-2023)	State & Local (2-1-2023)	Totals 2023	Totals 2022
7610	Equipment Repair	1,989		1,989	2,627
7620	Motor Vehicle			0	
7630	Building Repair	4,107		4,107	1,267
7690	Other Repairs			0	
7600	Total Repairs	6,095	0	6,095	3,894
7710	Property	89,450		89,450	61,998
7720	Liability			0	
7730	Motor Vehicle			0	
7740	Fidelity Bonds			0	
7790	Other Insurance	1,003		1,003	
7700	Total Insurance	90,453	0	90,453	61,998
7810	Software	2,697		2,697	1,490
7820	Land & Buildings			0	
7830	Meeting Rooms			0	
7840	Storage Rooms			0	
7850	Motor Vehicles	9,259		9,259	
7860	Exhibits & Displays			0	
7870	Equipment, Supplies	15,622	16,975	32,597	35,343
7890	Other Rent/Lease			0	
7800	Total Rent/Lease	27,578	16,975	44,553	36,834
7910	Land			0	
7920	Buildings			0	
7930	Motor Vehicles			0	
7940	Equipment		14,580	14,580	9,350
7990	Other Capital Exp.		16,317	16,317	69,945
7900	Total Capital Outlay	0	30,897	30,897	79,294
8010	Principal/Notes	0		0	
8020	Principal/Loans			0	
8030	Mortgage Payments			0	
8040	Interest Payments			0	
8050	Trustee/Fiscal Agent			0	
8090	Other Financing Fees			0	
8000	Total Debt Service	0	0	0	0
9110	Sr Judges Expenses	1,086		1,086	
9120	Prem,Ribbon,Trophy	5,616	1,600	7,216	5,637
9190	Other Sr Expenses	2,074		2,074	2,594
9100	Senior Fair Expenses	8,776	1,600	10,376	8,231

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

	Operating Fund (1-1-2023)	State & Local (2-1-2023)	Totals 2023	Totals 2022
9210	Contest Judges		0	1,952
9220	Prem,Ribbon,Trophy	2,575	1,600	4,175
9290	Other Contest Exp.		0	
9200	Contest Expenses	2,575	1,600	4,175
9310	Jr Judges Expenses	6,980		6,980
9320	Prem,Ribbon,Trophy	10,657	4,358	15,015
9390	Other Jr Expenses	40,458		40,458
9300	Junior Fair Expenses	58,096	4,358	62,454
9410	Other Judges			0
9420	Prem,Ribbon,Trophy			0
9490	Other Fair Expenses	149,654		149,654
9400	Other Fair Expenses	149,654	0	149,654
9710	Check Write-offs			0
9720	Reimbursements			0
9730	Refunds			0
9790	Other Misc. Expenses	12,500		12,500
9700	Miscellaneous Exp.	12,500	0	12,500
TOTAL CASH DISBURSEMENTS		955,873	61,559	1,017,432
Excess Cash Receipts over Cash Disbursements		449,921	0	449,921
BEGINNING CASH BALANCE		1,394,541		1,394,541
ENDING CASH BALANCE		1,844,462	0	1,844,462

CASH RECONCILIATION

Depository Balances	
Checking Acct #1	\$94,080.35
Checking Acct #2	\$94,401.36
Checking Acct #3	\$2,065.79
Checking Acct #4	\$643,664.65
Checking Acct #5	\$974,871.41
Livestock Sale Committee	\$16,453.29
Junior Fair	\$18,926.07
Total Checking	\$1,844,462.92
Other Depository Accounts	
Master Card	\$0.00
Total Other Depository Accts	\$0.00
Total Depository Balances	\$1,844,462.92
Investments	
Grandstand Acct	\$0.00
Utility Pro	\$0.00
Other Investments	\$0.00
Total Investments	\$0.00
Cash on Hand	\$0.00
Deposits in Transit	\$0.00
Plus Other Reconciliation Factors	\$0.00
Less Outstanding Checks Acct #1	\$0.00
Acct #3	\$0.00
Acct #4	\$0.00
Less Other Factors	
TOTAL FUND BALANCE	\$1,844,462.92