



INSTRUCTIONS

Please complete and submit this report to the Ohio Department of Agriculture on or before **January 3, 2025**. 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: **Tuscarawas County**

Mailing Address: **259 S. Tuscarawas Ave.**

Dover, OH 44622

Fair Office Phone Number: **330-365-7153**

Fair Office Fax Number: **none**

Fair Email Address: **tusccofairgrounds@gmail.com**

Fair Website: **tusccountyfairgrounds.com**

ANNUAL ELECTION INFORMATION

Date of Annual Election: **11-2-24**

Number of Board Members Elected: **4**

Election Location: **Fairgrounds**

Number of Votes Cast: **166**

ANNUAL MEETING INFORMATION

Date of Annual Meeting: 11-2-24 Attendance Presence: 12
Meeting Location: fairgrounds Number of Votes Cast: 12
The 2024 Annual Report was approved by the full board on: 12/20/2024
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

2024 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: Reb Billman Alternate: Dave Miller

2024 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.

Sherry Bichsel
Society Representative (Print)

Sherry Bichsel
Signature

2024 BOARD MEMBERSHIP INFORMATION

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

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2025 RECORDS OFFICIAL INFORMATION

Please provide the contact information of the Record Official for the upcoming 2025 Fair.

NAME	ADDRESS	CITY	ZIP CODE	EMAIL
Reb Billman	6350 Harmony	Newcomerstown	43832	rebco62@gmail.com

2025 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*: Reb Billman

Address:

6350 Harmony

Newcomerstown, OH 43832

E-mail*: rebco62@gmail.com

Phone Number:

Home:

Cell: 330-204-5781

☐ **VICE PRESIDENT**

Name*: Josh Rennicker

Address:

7308 St. Rte 800

Uhrichsville, OH 44683

E-mail*: centralexcavationllc@gmail.com

Phone Number:

Home:

Cell: 330-432-3382

☐ **SECRETARY**

Name*: Sherry Bichsel

Address:

3126 Oldtown Valley Rd Sw

New Philadelphia, OH 44663

E-mail*: tusccoairgrounds@gmail.com

Phone Number:

Home:

Cell: 330-340-5047

☐ **TREASURER**

Name*: Sherry Bichsel

Address:

3126 Oldtown Valley Rd. SW

New Philadelphia, OH 44663

E-mail*: tusccoairgrounds@gmail.com

Phone Number:

Home:

Cell: 330-340-5047

Is the Secretary also the Fair Manager: Yes ☐

No ☒

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

Name*: Reb Billman

Address:

6350 Harmony

Newcomerstown, OH 43832

E-mail*: rebco62@gmail.com

Phone Number:

Home:

Cell: 330-204-5781

2025 Fair Office Contacts and Directors

Please provide the names and contact information of fair directors and any other individuals who should be included in communication from the Office of Fairs. This includes, but should not be limited to administrative office staff or any person who does accounting or bookkeeping on behalf of your fair. This will allow ODA to send communications directly to these individuals in order to inform them of important fiscal matters, updates to rules involving fairs and livestock exhibitions, and training opportunities.

[illegible]

2024 JUNIOR FAIR EXHIBIT REPORT

Individual and Group Exhibits

A. Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Lambs	37
Steers (Non-Dairy)	86
Steers (Dairy)	0
Feeder Calves	21
Veal Calves	0
Market Hogs	298
Chickens (# of pens)	112
Turkeys (# of pens)	40
Goats	50
Rabbits	21
Other	21
SUBTOTAL (A)	686

B. Non-Market Livestock / Poultry

CATEGORY	NUMBER OF EXHIBITS
Sheep	7
Beef	21
Dairy	81
Swine	0
Chickens	24
Turkeys	1
Horses	38
Ponies	6
Goats	46
Rabbits	55
Other	5
SUBTOTAL (B)	284

C. Number of Other Junior Fair Individual and Group Exhibits 267 (C)

Total Number of Junior Fair Individual and Group Exhibits 1,237 (A + B+ C)

2024 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 Tuscarawas

Before me, a notary public in and for the county of Tuscarawas State of Ohio, personally appeared Robert Billman and Sherry Bichsel, and being duly sworn severally, say that they are the president and secretary, respectively, of the Tuscarawas County or Independent Agricultural Society, and that in the year 2024 this Society held a Junior fair and expended in total Junior Fair Premiums Paid, an amount of \$ 13,266.54.

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.

Robert Billman
(President)

Sherry Bichsel
(Secretary)

Sworn to and subscribed in my presence this 9th day of December, 2024.

Hannah Slagle
(Notary Public)



HANNAH SLAGLE
Notary Public
State of Ohio
My Comm. Expires
September 23, 2029

2024 HORSE RACING – OHIO FAIRS FUND

Two-Year-Old Colt Pace		
Ohio Fairs Fund – Base Amount		306.14
Ohio Fairs Fund – Added Amount		-----
Society Contribution (Must be at least \$500)		500.00
VLT Funds		9,193.86
Horsemen's Fees		2,600
	SUBTOTAL	12,600

Two-Year-Old Colt Trot		
Ohio Fairs Fund – Base Amount		306.14
Ohio Fairs Fund – Added Amount		-----
Society Contribution (Must be at least \$500)		500.00
VLT Funds		9,193.86
Horsemen's Fees		2,920
	SUBTOTAL	12,920

Three-Year-Old Colt Pace		
Ohio Fairs Fund – Base Amount		306.14
Ohio Fairs Fund – Added Amount		-----
Society Contribution (Must be at least \$500)		501.00
VLT Funds		9,193.86
Horsemen's Fees		2,260.00
	SUBTOTAL	12,261

Three-Year-Old Colt Trot		
Ohio Fairs Fund – Base Amount		306.14
Ohio Fairs Fund – Added Amount		-----
Society Contribution (Must be at least \$500)		500.00
VLT Funds		9,193.86
Horsemen's Fees		2,480.00
	SUBTOTAL	12,480

Two-Year-Old Filly Pace		
Ohio Fairs Fund – Base Amount		306.14
Ohio Fairs Fund – Added Amount		-----
Society Contribution (Must be at least \$500)		502.00
VLT Funds		9,193.86
Horsemen's Fees		2,040
	SUBTOTAL	12,042

Two-Year-Old Filly Trot	
Ohio Fairs Fund – Base Amount	306.14
Ohio Fairs Fund – Added Amount	-----
Society Contribution (Must be at least \$500)	500.00
VLT Funds	9,193.86
Horsemen's Fees	3,080.00
SUBTOTAL	13,080

Three-Year-Old Filly Pace	
Ohio Fairs Fund – Base Amount	306.14
Ohio Fairs Fund – Added Amount	-----
Society Contribution (Must be at least \$500)	500.00
VLT Funds	9,193.86
Horsemen's Fees	2,000
SUBTOTAL	12,000

Three-Year-Old Filly Trot	
Ohio Fairs Fund – Base Amount	306.14
Ohio Fairs Fund – Added Amount	-----
Society Contribution (Must be at least \$500)	500.00
VLT Funds	9,193.86
Horsemen's Fees	1,660
SUBTOTAL	11,660

FINANCIALS ATTACHED

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<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 Tuscarawas

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

Sherry Bichsel (Signature of the Treasurer)

Sworn to and subscribed in my presence this 9th day of December, 2024.

Hannah Slagle
(Notary Public)

HANNAH SLAGLE
Notary Public
State of Ohio
My Comm. Expires
September 23, 2029



SOCIETY APPROVAL OF REPORT

STATE OF OHIO

COUNTY OF Tuscarawas

Before me, a notary public, in and for the County of Tuscarawas State of Ohio personally appeared Sherry Bichsel (Name of Secretary) and being duly sworn says that (he/she) is the Secretary of the Tuscarawas Agricultural Society, and that the foregoing report was presented and approved at the meeting of the Board of Directors held at Dover, Ohio on Dec. 28, 2024, 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 2024 was conducted in conformity with the laws and rules of the State of Ohio.

Sherry Bichsel (Signature of the Secretary)

Sworn to and subscribed in my presence this 9th day of December, 2024.

Hannah Slagle
(Notary Public)

HANNAH SLAGLE
Notary Public
State of Ohio
My Comm. Expires
September 23, 2029



Tuscarawas County Agricultural Society
Tuscarawas County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2024

Operating Receipts	
Taxes	\$0
Admissions	295,731
Privilege Fees	162,868
Rentals	173,865
Sustaining and Entry Fees	700
Pari-mutuel Wagering Commission	0
Other Operating Receipts	53,273
<i>Total Operating Receipts</i>	<u>686,437</u>
Operating Disbursements	
Wages and Benefits	161,781
Utilities	66,393
Professional Services	230,568
Equipment and Grounds Maintenance	30,601
Property and Rent Services	38,693
Race Purse	105,533
Senior Fair	33,792
Junior Fair	21,734
Capital Outlay	59,321
Other Operating Disbursements	31,549
<i>Total Operating Disbursements</i>	<u>779,965</u>
<i>Excess (Deficiency) of Operating Receipts</i> <i>Over (Under) Operating Disbursements</i>	<u>(93,528)</u>
Non-Operating Receipts (Disbursements)	
State Support	166,917
Local Support	5,000
Debt Proceeds	0
Donations/Contributions	222,571
Investment Income	256
Mortgage Income	0
Sale of Assets	0
Debt Service	(141,742)
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>253,002</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	159,474
Cash Balance, Beginning of Year	<u>406,058</u>
<i>Cash Balance, End of Year</i>	<u>\$565,532</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, 2024 and 2023**

You can edit the heading

		Operating Fund (1-1-22-___)	State & Local (2-1-___)	Totals 2024	Totals 2023
CASH RECEIPTS					
1110	Pari-Mutual Tax	0	0	0	
1190	Other Taxes	0	0	0	
1100	Total Taxes	0	0	0	0
1210	Exhibitors Tickets	500	0	500	560
1220	Season Tickets	31,094	0	31,094	26,035
1230	Admission Tickets	197,792	0	197,792	216,525
1240	Grandstand Tickets	54,269	0	54,269	46,346
1250	Student Tickets	0	0	0	0
1260	Privilege Tickets	1,216	0	1,216	1,028
1290	Other Tickets	10,860	0	10,860	10,970
1200	Total Admissions	295,731	0	295,731	301,464
1310	Concessions	41,735	0	41,735	35,771
1320	Building Space	13,068	0	13,068	12,833
1330	Buildings	0	0	0	0
1340	Ground Space	36,479	0	36,479	27,110
1350	Games & Novelties	0	0	0	5,950
1360	Rides	71,586	0	71,586	66,743
1390	Other Activities	0	0	0	0
1300	Privilege Fees	162,868	0	162,868	148,407
1410	Programs	455	0	455	523
1420	Clothing	0	0	0	0
1430	Glasses/Mugs	1,550	0	1,550	8,850
1440	Baked Goods	0	0	0	0
1490	Other Sales	25,196	0	25,196	12,441
1400	Sales By Fair Board	27,201	0	27,201	21,814
1510	Entry Fees	700	0	700	12,775
1520	Pari-mutuels	0	0	0	0
1530	Racing Program Ads	0	0	0	0
1540	Speed Fees	0	0	0	0
1550	Race Tax	181	0	181	97
1590	Other Race Receipts	253	0	253	0
1500	Total Racing	1,134	0	1,134	12,872
1610	Sale of Supplies	0	0	0	
1690	Other Sales	0	0	0	
1600	Sales Activity	0	0	0	0
1710	Electricity	12,210	0	12,210	15,234
1720	Propane	0	0	0	0
1730	Water & Sewer	101	0	101	1,509
1740	Gas	0	0	0	0
1790	Other Utilities	0	0	0	0
1700	Total Utilities	12,311	0	12,311	16,743
1810	Class Entry Fees	4,737	0	4,737	4,887
1820	Membership Fees	455	0	455	554
1830	Contest Fees	8,135	0	8,135	6,920
1890	Other Fees	0	0	0	0
1800	Total Fees	13,327	0	13,327	12,361
1910	Ground Rentals	36,107	0	36,107	30,750
1920	Building Rentals	54,774	0	54,774	35,833
1930	Camp Sites	28,001	0	28,001	26,342
1940	Rental Supplies	0	0	0	0
1950	Stalls, Pens & Barns	19,836	0	19,836	19,474
1960	Storage	33,248	0	33,248	32,623
1990	Other Rental	1,899	0	1,899	11,940
1900	Total Rentals	173,865	0	173,865	156,962
2110	General Operation	0	369	369	395

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2024 and 2023**

You can edit the heading

		Operating Fund (1-1-22__)	State & Local (2-1-__)	Totals 2024	Totals 2023
2130	Track Maintenance	0	3,061	3,061	3,185
2140	Stake Racing	0	2,449	2,449	2,548
2150	Jr. Fair Reimburse	0	4,206	4,206	4,358
2190	Other State Grants	0	156,832	156,832	47,872
2100	State Support	0	166,917	166,917	58,358
2210	County Sr. Fair	0	2,000	2,000	2,015
2220	Ind. Jr Fair Funds	0		0	0
2230	County Jr Fair Funds	0	500	500	1,000
2240	Capital Improvement	0		0	0
2250	County Bond Money	0		0	0
2260	Taxation Money	0		0	0
2270	General Operations	0	2,500	2,500	3,536
2290	Other Govt. Support	0		0	0
2200	Total Local Govt.	0	5,000	5,000	6,551
3110	Gifts & Donations	1,166	0	1,166	5,800
3120	Grants	0	0	0	0
3130	Sponsorships	43,990	0	43,990	26,725
3140	Promotions		0	0	0
3190	Other Support	111,191	0	111,191	94,778
3100	Total Restricted	156,347	0	156,347	127,303
3210	Gifts & Donations	9,662	0	9,662	15,400
3220	Grants	0	0	0	0
3230	Sponsorships	54,350	0	54,350	57,800
3240	Promotions	0	0	0	0
3290	Other Support	2,212	0	2,212	8,439
3200	Total Unrestricted	66,224	0	66,224	81,639
3300	Sale of Notes	0	0	0	0
3600	Interest Received	256	0	256	128
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		909,264	171,917	1,081,181	944,602

CASH DISBURSEMENTS

4010	Secretary's Salary	18,218		18,218	17,237
4020	Director's Wages	0		0	0
4030	Ground Maintenance	32,023		32,023	32,080
4040	Racing Salaries	0		0	0
4090	Other Wages	99,302		99,302	100,346
4000	Total Wages	149,543	0	149,543	149,663
5010	Retirement	0		0	0
5020	Unemployment	0		0	0
5030	Worker's Comp.	1,231		1,231	1,932
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	11,007		11,007	27,996
5000	Total Benefits	12,238	0	12,238	29,928

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2024 and 2023**

You can edit the heading

		Operating Fund (1-1-22)	State & Local (2-1-)	Totals 2024	Totals 2023
6110	Directors' Expenses	12,630		12,630	11,649
6120	Sec/Treas. Expenses	0		0	0
6130	Ground Maintenance	0		0	0
6140	Memberships	465		465	580
6190	Other Expenses	85		85	2,538
6100	Total Adm. Expense	13,180	0	13,180	14,767
6210	Trophies & Blankets	1,305		1,305	2,231
6220	Track Supplies	0		0	0
6290	Other Race Expenses	2,190		2,190	2,694
6200	Total Race Expenses	3,495	0	3,495	4,925
6300	Supplies (Resale)	0		0	
6410	Office Supplies	2,426		2,426	2,143
6470	Ground Maintenance	11,191		11,191	18,419
6490	Other Supplies	7,611		7,611	6,646
6400	Total Supplies	21,228	0	21,228	27,208
7110	Electricity	42,631		42,631	43,481
7120	Gas	3,463		3,463	849
7130	Propane	0		0	0
7140	Water	5,664		5,664	4,607
7150	Telephone	2,789		2,789	1,603
7160	Sewer	8,717		8,717	1,689
7190	Other Utilities	3,129		3,129	2,970
7100	Total Utilities	66,393	0	66,393	55,199
7210	Race Tax	181		181	105
7220	Race Purses	105,533		105,533	111,482
7230	Starting Gate	2,000		2,000	2,540
7240	Photo Finish	1,400		1,400	2,300
7250	Track Maintenance	0		0	2,372
7260	Announcer & Judges	3,300		3,300	4,400
7290	Other Race Expenses	793		793	597
7200	Total Race Expenses	113,207	0	113,207	123,806
7310	Legal Services	1,802		1,802	4,053
7320	Accounting Services	8,616		8,616	10,237
7330	Veterinary Services	4,500		4,500	0
7340	Entertainment	78,821		78,821	71,712
7350	Ride Co. Expense	0		0	0
7390	Other Services	82,323		82,323	98,948
7300	Total Services Exp.	176,064	0	176,064	144,540
7410	Security Services	0		0	0
7420	Cable TV Services	0		0	0
7430	Computer Services	0		0	0
7440	Cleaning Services	0		0	0
7450	Grounds keeping	0		0	0
7460	Trash Hauling	9,837		9,837	7,472
7470	Sound System	8,804		8,804	900
7480	Taxes to Govt.	8,739		8,739	8,585
7490	Other Services	0		0	0
7400	Total Property Exp.	27,380	0	27,380	16,957
7510	Legal Ads	0		0	0
7520	Newspaper Ads	1,907		1,907	1,970
7530	Radio & TV Ads	4,466		4,466	4,490
7540	Printing Fees	2,301		2,301	2,215
7550	Microfilming Fees	0		0	0
7590	Communication	11,681		11,681	21,426
7500	Total Advertising	20,355	0	20,355	30,101

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2024 and 2023**

You can edit the heading

		Operating Fund (1-1-22-)	State & Local (2-1-)	Totals 2024	Totals 2023
7610	Equipment Repair	1,583		1,583	3,208
7620	Motor Vehicle	275		275	0
7630	Building Repair	7,291		7,291	8,479
7690	Other Repairs	224		224	5,285
7600	Total Repairs	9,373	0	9,373	16,972
7710	Property	0		0	0
7720	Liability	20,828		20,828	33,311
7730	Motor Vehicle	0		0	0
7740	Fidelity Bonds	0		0	0
7790	Other Insurance	13,321		13,321	0
7700	Total Insurance	34,149	0	34,149	33,311
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	0		0	0
7860	Exhibits & Displays	0		0	0
7870	Equipment, Supplies	11,313		11,313	5,999
7890	Other Rent/Lease	0		0	3,800
7800	Total Rent/Lease	11,313	0	11,313	9,799
7910	Land	0		0	0
7920	Buildings	32,514		32,514	41,490
7930	Motor Vehicles	0		0	0
7940	Equipment	26,807		26,807	55,597
7990	Other Capital Exp.	0		0	0
7900	Total Capital Outlay	59,321	0	59,321	97,087
8010	Principal/Notes	0		0	0
8020	Principal/Loans	0		0	0
8030	Mortgage Payments	139,408		139,408	131,946
8040	Interest Payments	2,249		2,249	11,492
8050	Trustee/Fiscal Agent	0		0	0
8090	Other Financing Fees	85		85	0
8000	Total Debt Service	141,742	0	141,742	143,438
9110	Sr Judges Expenses	2,959		2,959	1,710
9120	Prem,Ribbon,Trophy	9,692		9,692	20,893
9190	Other Sr Expenses	21,141		21,141	16,620
9100	Senior Fair Expenses	33,792	0	33,792	39,223
9210	Contest Judges	0		0	0
9220	Prem,Ribbon,Trophy	2,867		2,867	11,050
9290	Other Contest Exp.	3,206		3,206	0
9200	Contest Expenses	6,073	0	6,073	11,050
9310	Jr Judges Expenses	6,770		6,770	6,292
9320	Prem,Ribbon,Trophy	9,086		9,086	15,796
9390	Other Jr Expenses	5,878		5,878	0
9300	Junior Fair Expenses	21,734	0	21,734	22,088
9410	Other Judges	0		0	0
9420	Prem,Ribbon,Trophy	0		0	0
9490	Other Fair Expenses	0		0	0
9400	Other Fair Expenses	0	0	0	0
9710	Check Write-offs	0		0	0
9720	Reimbursements	745		745	2,096
9730	Refunds	(54)		(54)	(300)
9790	Other Misc. Expenses	436		436	11,363
9700	Miscellaneous Exp.	1,127	0	1,127	13,159
TOTAL CASH DISBURSEMENTS		921,707	0	921,707	983,221

**Comparative Statement of Cash Receipts and Disbursements
For the Years Ending November 30, 2024 and 2023**

You can edit the heading

	Operating Fund (1-1-22 __)	State & Local (2-1- __)	Totals 2024	Totals 2023
Excess Cash Receipts over Cash Disbursements	(12,443)	171,917	159,474	(38,619)
BEGINNING CASH BALANCE	406,058		406,058	444,677
ENDING CASH BALANCE	393,615	171,917	565,532	406,058

CASH RECONCILIATION

Depository Balances	
Checking Acct #1	\$431,490.13
Checking Acct #2	\$128,601.59
Checking Acct #3	\$5,439.89
Checking Acct #4	\$0.00
Total Checking	\$565,531.61
Other Depository Accounts	
Master Card	\$0.00
Total Other Depository Accts	\$0.00
Total Depository Balances	\$565,531.61
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	\$565,531.61

Agricultural Society
AOS Regulatory Basis Footnote Shell
Revised December 2024

Note: This shell is a guide for preparing your annual footnotes to the financial statements when filed on the AOS Regulatory Basis. These footnotes are not all inclusive and might include disclosures not applicable to your particular Agricultural Society. Modify, delete, or add additional disclosures as necessary. As an example: If your entity has joint ventures, related organizations, or jointly governed organizations pull in the applicable footnotes from the AOS Regulatory Basis Generic Special Purpose Government Notes Shell.

Items highlighted in yellow are provided for guidance purposes only and should be deleted prior to submission.

See GASB Codification 2300 – Notes to the Financial Statements. As communicated in paragraph .102, the notes to the financial statements should communicate information essential for fair presentation of the basic financial statements that is not displayed on the face of the financial statements. As such, the notes form an integral part of the basic financial statements. Notes should focus on the primary government — specifically, its governmental activities, business-type activities, major funds, and nonmajor funds in the aggregate. Information about the government's discretely presented component units should be presented as discussed in paragraph .105.

In this sample 20CY means current year and 20PY means prior year and would be replaced with the four digit current year (for example 2022) or four digit prior year (for example 2021).

Aqua Highlights are 2022 updates.

- *Where these highlights are included within yellow highlighted areas, this information is for reference only and should be deleted prior to submission.*
- *Where these highlights are included within green highlighted areas, this information should be reviewed and modified to report specifics for your entity.*
- *Where these highlights are not within another color, you will need to review to determine if this applies to your specific entity, and modify or delete.*
- *Updates have been made related to GASB 87, Leases, please see AOS Bulletin 2022-009 (Bulletin_2022-009.pdf (comptroller.gov)) for additional information.*
- *Please note, Note 14 related to COVID-19 has been updated.*

Agricultural Society of Tuscarawas County
Tuscarawas County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

Note 1 – Reporting Entity

The Agricultural Society of Tuscarawas County (the Society), Tuscarawas 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 1851 to operate an annual agricultural fair. The Society sponsors the week – long Tuscarawas County Fair during September. During the fair, harness races are held, culminating in the running of the Home Talent Colt Stakes. Tuscarawas County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 12 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Tuscarawas County and pay an annual membership fee to the Society.

The reporting entity includes all activity occurring on the fairgrounds occurring at other locations relating to the harness races and simulcast activity occurring at other locations relating to the harness races. This includes the annual fair, harness racing during fair week and simulcast relating to harness racing. Other year-round activities at the fairgrounds including facility rental, track and stall rental, and community events including horse auctions, cattle shows, car shows, steam and power shows, circuses, drag racing, farmers market, community garage sales and auctions. The reporting entity does not include any other activities or entities of Tuscarawas County, Ohio.

Notes 9 and 10, respectively, summarize the Junior Livestock Sale Committee's financial activity.

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 Board 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 Tuscarawas County
Tuscarawas County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

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.

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

Home Talent Colt stake races are held during the Tuscarawas 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 Ohio Harness 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.

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.

Agricultural Society of Tuscarawas County
Tuscarawas County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

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:

		<u>2024</u>	
	Demand deposits	\$560,092	
	Certificates of deposit		
	Other time deposits (savings and NOW accounts)	5,440	
	Total deposits	<u>565,532</u>	
	Total investments	<u>0</u>	
<i>Deposits</i>	Total deposits and investments	<u>\$565,532</u>	

[REDACTED]

[REDACTED] 24, [REDACTED]

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, 2024, in the amount of \$90,551 as State Support.

[REDACTED]

Note 5 – Risk Management

[REDACTED]

Agricultural Society of Tuscarawas County
Tuscarawas County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

The Tuscarawas County Commissioners provide general insurance coverage for all the buildings on the Tuscarawas County Fairgrounds pursuant to Ohio Revised Code Section 1711.24. A private company provides general liability and vehicle insurance with aggregate limits of \$2,000,000 and \$2,000,000, respectively. This policy includes crime coverage for employee dishonesty with limits of liability of \$55,000. The Society's general manager is bonded with coverage of \$20,000.

Note 6 – Social Security

Society employees contributed to Social Security. This plan provides retirement benefits, including [REDACTED] to participants.

Employees contributed 6.2 percent of their gross salaries. The Society contributed an amount equal to 6.2 percent of participants' gross salaries. The Society has paid all contributions required through November 30, 20[REDACTED]

Note 7 – Construction and Contractual Commitments

None

Note 8 – Contingent Liabilities

Amounts grantor agencies pay to the Society are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 9 – 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 Tuscarawas County Fair. The Society disbursed \$0 directly to the Junior Fair Board and \$21,734 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Tuscarawas County paid the Society \$0 to support Junior Club

Note 10 – Junior Livestock Sale Committee

The Junior Livestock Committee, Small Animal Committee and Dairy Committee are separate committees charged with running the Junior Livestock Auction. This auction is held during fair week. Children may sell their animals directly to market or through the Tuscarawas County's auction. A

Agricultural Society of Tuscarawas County
Tuscarawas County
Notes to the Financial Statement
For the Fiscal Year Ended November 30, 2024

commission of 2% on Steers, 3% on Lambs and Hogs, 5% on all Small Animals, and 36% total on Dairy auction sales covers auction costs. The Junior Livestock Committee retains this money. The accompanying financial statement does not include the Junior Livestock Committee's activities. The Junior Livestock Committee's financial activity for the fiscal year ended November 30, 2024, follows:
