

**Stark County Agricultural Society**  
*Stark County*  
*Statement of Receipts, Disbursements and*  
*Change in Fund Balance (Regulatory Cash Basis)*  
*For the Year Ended November 30, 2019*

<b>Operating Receipts</b>	
Taxes	\$1,910
Admissions	493,503
Privilege Fees	179,081
Rentals	186,442
Sustaining and Entry Fees	23,662
Pari-mutuel Wagering Commission	362
Other Operating Receipts	<u>84,087</u>
<i>Total Operating Receipts</i>	<u>969,047</u>
<b>Operating Disbursements</b>	
Wages and Benefits	137,995
Utilities	119,206
Professional Services	378,198
Equipment and Grounds Maintenance	48,495
Property and Rent Services	205,100
Race Purse	89,279
Senior Fair	32,555
Junior Fair	17,839
Capital Outlay	118,464
Other Operating Disbursements	<u>171,064</u>
<i>Total Operating Disbursements</i>	<u>1,318,195</u>
<i>Excess (Deficiency) of Operating Receipts</i>	
<i>Over (Under) Operating Disbursements</i>	<u>(349,148)</u>
<b>Non-Operating Receipts (Disbursements)</b>	
State Support	81,301
Local Support	135,300
Debt Proceeds	56,133
Donations/Contributions	94,655
Investment Income	15
Mortgage Income	0
Sale of Assets	0
Debt Service	<u>(7,977)</u>
<i>Net Non-Operating Receipts (Disbursements)</i>	<u>359,427</u>
<i>Excess (Deficiency) of Receipts Over (Under) Disbursements</i>	10,279
Cash Balance, Beginning of Year	<u>13,769</u>
<i>Cash Balance, End of Year</i>	<u><u>\$24,048</u></u>

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

**Stark County Agricultural Society**  
*Stark County*  
*Notes to the Financial Statements*  
*For the Year Ended November 30, 2019*

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**Note 1 – Reporting Entity**

The Stark County Agricultural Society (the Society), Stark 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 1849 to operate an annual agricultural fair. The Society sponsors the week-long Stark County Fair during August/September. Stark County is not financially accountable for the Society. The Board of Directors manages the Society. The Board is made up of 20 directors serving staggered three-year terms. Society members elect Board members from its membership. Members of the Society must be residents of Stark County and pay an annual membership fee to the Society.

The reporting entity includes all activity occurring on the fairgrounds. Other year round activities at the fairgrounds including facility rental, track and stall rental, and community events including the Stark County Italian-American Festival and the Pro Football Hall of Fame Ribs Burn Off. The reporting entity does not include any other activities or entities of Stark County, Ohio.

Notes 8 and 9, respectively, summarize the Junior Fair Board's and Junior Livestock Sale Committee's financial activity.

The Society's management believes these financial statements present all activities for which the Society is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Society's financial statements consist of a statement of receipts, disbursements and changes in fund balance (regulatory cash basis).

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). 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 disbursements when a commitment is made (i.e., when an encumbrance is approved).

These statements include 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(D) permit.

***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.

**Stark County Agricultural Society**  
*Stark County*  
*Notes to the Financial Statements*  
*For the Year Ended November 30, 2019*

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**Note 2 – Summary of Significant Accounting Policies (continued)**

***Capital Assets***

The Society records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do 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 Stark County Fair. The Society pays all Sustaining and Entry fees and the required portion of the cash received from the Ohio Fairs Fund, as well as additional amounts contributed by the Society as Race Purse to winning horses.

***Sustaining and Entry Fees*** Horse owners and Home Talent Colt 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 report 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.

***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 4 for additional information.

**Stark County Agricultural Society**  
*Stark County*  
*Notes to the Financial Statements*  
*For the Year Ended November 30, 2019*

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**Note 3 – Deposits**

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

	2019
Demand deposits	\$ 99,968

*Deposits*

Deposits are insured by the Federal Depository Insurance Corporation.

**Note 4 – Horse Racing**

*State Support Portion of Purse*

The financial statements report Ohio Fairs Fund money, received to supplement purse for the year ended November 30, 2019 was \$86,477 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 (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 Pari-mutuel Wagering Commission, are reflected in Other Operating Disbursements, and the amount remaining is the Society's net portion.

	2019
Total Amount Bet (Handle)	\$ 7,056
Less: Payoff to Bettors	(5,619)
Parimutuel Wagering Commission	1,437
Tote Service Set Up Fee	(800)
Tote Service Commission	(275)
State Tax	(201)
Society Portion	\$ 161

**Stark County Agricultural Society**  
*Stark County*  
*Notes to the Financial Statements*  
*For the Year Ended November 30, 2019*

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**Note 5 – Risk Management**

The Society pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. The rate is based on accident history and administrative costs.

The Stark County Commissioners provide general insurance coverage for all the buildings on the Stark County Fairgrounds pursuant to Ohio Revised Code § 1711.24. A private company provides general liability and vehicle insurance, with limits of \$5,000,000 in the aggregate and \$1,000,000 per occurrence. This policy includes crime coverage for employee dishonesty with limits of liability of \$2,000,000. The Society also carries a blanket bond for all employees with coverage of \$10,000.

There have been no settlements paid in excess of insurance coverage during the past three years. Coverage limits have not been significantly reduced from prior periods.

**Note 6 – Social Security**

Society employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Society contributed an amount equal to 6.2% of participants' gross salaries. The Society has paid all contributions required through November 30, 2019.

**Note 7 – Contingent Liabilities**

The Society may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Society's financial condition.

**Note 8 – Junior Fair Board**

The Junior Fair Board, which is comprised of 4-H, FFA, Boy Scout, Girl Scout, and Farm Bureau Youth organization representatives, is responsible for the Junior Fair Division activities of the Stark County Fair. During 2019, the Society disbursed \$17,839 directly to vendors to support Junior Fair activities. These expenses are reflected as a disbursement in the accompanying financial statement as Junior Fair Disbursement. Stark County paid the Society \$500 to support Junior Club work in 2019. The Junior Fair Board accounts for its activities separately. These accompanying financial statements do not include this activity. The Junior Fair Board's financial activity for the year ended November 30, 2019 follows:

	2019
Beginning Cash Balance	\$ 29,359
Receipts	45,510
Disbursements	(54,243)
Ending Cash Balance	\$ 20,626

**Stark County Agricultural Society**  
*Stark County*  
*Notes to the Financial Statements*  
*For the Year Ended November 30, 2019*

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**Note 9 – Junior Livestock Sale Committee**

The Junior Livestock Committee is a separate committee 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 Stark County's auction. 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 year ended November 30, 2019 follows:

	2019
Beginning Cash Balance	\$ 53,826
Receipts	846,697
Disbursements	<u>(843,425)</u>
Ending Cash Balance	<u>\$ 57,098</u>

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***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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**INDEPENDENT ACCOUNTANT'S REPORT**

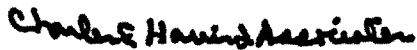
Stark County Agricultural Society  
Stark County  
PO Box 80279  
Canton, Ohio 44708-0279

To the Board of Directors:

We have prepared the accompanying Notes to the Financial Statements of the Stark County Agricultural Society, Stark County, for the year ended December 31, 2019 in accordance with Statements and Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A preparation is limited to presenting in the form of notes, information that is the representation of management. We have not audited or reviewed the accompanying notes and, accordingly, do not express an opinion or any other form of assurance on them.

Sincerely,



*Charles E. Harris & Associates, Inc.*  
January 28, 2020

**Comparative Statement of Cash Receipts and Disbursements  
For the Years Ending November 30, 20CY and 20PY**

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 20CY	Totals 20PY
<b>CASH RECEIPTS</b>					
1110	Pari-Mutual Tax		0	0	
1190	Other Taxes	1,910	0	1,910	
<b>1100</b>	<b>Total Taxes</b>	<b>1,910</b>	<b>0</b>	<b>1,910</b>	<b>0</b>
1210	Exhibitors Tickets	2,984	0	2,984	
1220	Season Tickets	7,275	0	7,275	
1230	Admission Tickets	292,089	0	292,089	
1240	Grandstand Tickets	173,365	0	173,365	
1250	Student Tickets		0	0	
1260	Privilege Tickets	7,590	0	7,590	
1290	Other Tickets	10,200	0	10,200	
<b>1200</b>	<b>Total Admissions</b>	<b>493,503</b>	<b>0</b>	<b>493,503</b>	<b>0</b>
1310	Concessions	97,860	0	97,860	
1320	Building Space	34,639	0	34,639	
1330	Buildings		0	0	
1340	Ground Space		0	0	
1350	Games & Novelties		0	0	
1360	Rides	46,041	0	46,041	
1390	Other Activities	541	0	541	
<b>1300</b>	<b>Privilege Fees</b>	<b>179,081</b>	<b>0</b>	<b>179,081</b>	<b>0</b>
1410	Programs		0	0	
1420	Clothing		0	0	
1430	Glasses/Mugs		0	0	
1440	Baked Goods		0	0	
1490	Other Sales	45,292	0	45,292	
<b>1400</b>	<b>Sales By Fair Board</b>	<b>45,292</b>	<b>0</b>	<b>45,292</b>	<b>0</b>
1510	Entry Fees	9,529	0	9,529	
1520	Pari-mutuels	362	0	362	
1530	Racing Program Ads		0	0	
1540	Speed Fees	14,133	0	14,133	
1550	Race Tax	200	0	200	
1590	Other Race Receipts		0	0	
<b>1500</b>	<b>Total Racing</b>	<b>24,224</b>	<b>0</b>	<b>24,224</b>	<b>0</b>
1610	Sale of Supplies		0	0	
1690	Other Sales		0	0	
<b>1600</b>	<b>Sales Activity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Comparative Statement of Cash Receipts and Disbursements  
For the Years Ending November 30, 20CY and 20PY**

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 20CY	Totals 20PY
1710	Electricity	5,778	0	5,778	
1720	Propane		0	0	
1730	Water & Sewer	316	0	316	
1740	Gas	10,538	0	10,538	
1790	Other Utilities	4,646	0	4,646	
<b>1700</b>	<b>Total Utilities</b>	<b>21,278</b>	<b>0</b>	<b>21,278</b>	<b>0</b>
1810	Class Entry Fees	615	0	615	
1820	Membership Fees	16,702	0	16,702	
1830	Contest Fees		0	0	
1890	Other Fees		0	0	
<b>1800</b>	<b>Total Fees</b>	<b>17,317</b>	<b>0</b>	<b>17,317</b>	<b>0</b>
1910	Ground Rentals	39,114	0	39,114	
1920	Building Rentals	36,747	0	36,747	
1930	Camp Sites	42,283	0	42,283	
1940	Rental Supplies	2,150	0	2,150	
1950	Stalls, Pens & Barns	32,318	0	32,318	
1960	Storage	33,830	0	33,830	
1990	Other Rental		0	0	
<b>1900</b>	<b>Total Rentals</b>	<b>186,442</b>	<b>0</b>	<b>186,442</b>	<b>0</b>
2110	General Operation		2,426	2,426	
2130	Track Maintenance		3,772	3,772	
2140	Stake Racing		70,972	70,972	
2150	Jr. Fair Reimburse		4,132	4,132	
2190	Other State Grants			0	
<b>2100</b>	<b>State Support</b>	<b>0</b>	<b>81,301</b>	<b>81,301</b>	<b>0</b>
2210	County Sr. Fair		800	800	
2220	Ind. Jr Fair Funds			0	
2230	County Jr Fair Funds		500	500	
2240	Capital Improvement		134,000	134,000	
2250	County Bond Money			0	
2260	Taxation Money			0	
2270	General Operations			0	
2290	Other Govt. Support			0	
<b>2200</b>	<b>Total Local Govt.</b>	<b>0</b>	<b>135,300</b>	<b>135,300</b>	<b>0</b>
3110	Gifts & Donations	1,271	0	1,271	
3120	Grants		0	0	
3130	Sponsorships	80,189	0	80,189	
3140	Promotions		0	0	
3190	Other Support	13,195	0	13,195	
<b>3100</b>	<b>Total Restricted</b>	<b>94,655</b>	<b>0</b>	<b>94,655</b>	<b>0</b>

**Comparative Statement of Cash Receipts and Disbursements**  
**For the Years Ending November 30, 20CY and 20PY**

		Operating Fund (1-1-__)	State & Local (2-1-__)	Totals 20CY	Totals 20PY
3210	Gifts & Donations		0	0	
3220	Grants		0	0	
3230	Sponsorships		0	0	
3240	Promotions		0	0	
3290	Other Support		0	0	
<b>3200</b>	<b>Total Unrestricted</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3300</b>	<b>Sale of Notes</b>	56,133	0	56,133	
<b>3600</b>	<b>Interest Received</b>	15	0	15	
<b>3700</b>	<b>Dividends</b>		0	0	
<b>3800</b>	<b>Mortgage</b>		0	0	
3910	Sale of Real Property		0	0	
3920	Personal Property		0	0	
3930	Other Assets Sold		0	0	
<b>3900</b>	<b>Total Asset Sales</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH RECEIPTS</b>		<b>1,119,850</b>	<b>216,601</b>	<b>1,336,451</b>	<b>0</b>

**Comparative Statement of Cash Receipts and Disbursements  
For the Years Ending November 30, 20CY and 20PY**

		Operating Fund (1-1-___)	State & Local (2-1-___)	Totals 20CY	Totals 20PY
<b>CASH DISBURSEMENTS</b>					
4010	Secretary's Salary	28,481		28,481	
4020	Director's Wages			0	
4030	Ground Maintenance	49,917		49,917	
4040	Racing Salaries			0	
4090	Other Wages	20,240	20,714	40,954	
<b>4000</b>	<b>Total Wages</b>	<b>98,639</b>	<b>20,714</b>	<b>119,353</b>	<b>0</b>
5010	Retirement	7,507		7,507	
5020	Unemployment	6,673		6,673	
5030	Worker's Comp.	1,812		1,812	
5040	Health Insurance	1,756		1,756	
5050	Life Insurance			0	
5060	Reimbursements			0	
5070	Tuition			0	
5080	Uniform			0	
5090	Other Benefits	894		894	
<b>5000</b>	<b>Total Benefits</b>	<b>18,642</b>	<b>0</b>	<b>18,642</b>	<b>0</b>
6110	Directors' Expenses	9,278		9,278	
6120	Sec/Treas. Expenses	0		0	
6130	Ground Maintenance	7,224		7,224	
6140	Memberships	301		301	
6190	Other Expenses	12,590		12,590	
<b>6100</b>	<b>Total Adm. Expense</b>	<b>29,394</b>	<b>0</b>	<b>29,394</b>	<b>0</b>
6210	Trophies & Blankets	869		869	
6220	Track Supplies			0	
6290	Other Race Expenses			0	
<b>6200</b>	<b>Total Race Expenses</b>	<b>869</b>	<b>0</b>	<b>869</b>	<b>0</b>
<b>6300</b>	<b>Supplies (Resale)</b>	<b>14,519</b>		<b>14,519</b>	
6410	Office Supplies	7,366		7,366	
6470	Ground Maintenance	25,606		25,606	
6490	Other Supplies			0	
<b>6400</b>	<b>Total Supplies</b>	<b>32,972</b>	<b>0</b>	<b>32,972</b>	<b>0</b>

**Comparative Statement of Cash Receipts and Disbursements**  
**For the Years Ending November 30, 20CY and 20PY**

		Operating Fund (1-1-___)	State & Local (2-1-___)	Totals 20CY	Totals 20PY
7110	Electricity	67,497		67,497	
7120	Gas	22,399		22,399	
7130	Propane			0	
7140	Water	24,511		24,511	
7150	Telephone	4,799		4,799	
7160	Sewer			0	
7190	Other Utilities			0	
<b>7100</b>	<b>Total Utilities</b>	<b>119,206</b>	<b>0</b>	<b>119,206</b>	<b>0</b>
7210	Race Tax	201		201	
7220	Race Purses	89,279		89,279	
7230	Starting Gate	1,400		1,400	
7240	Photo Finish	900		900	
7250	Track Maintenance	0	3,196	3,196	
7260	Announcer & Judges	2,839		2,839	
7290	Other Race Expenses	2,025		2,025	
<b>7200</b>	<b>Total Race Expenses</b>	<b>96,644</b>	<b>3,196</b>	<b>99,840</b>	<b>0</b>
7310	Legal Services			0	
7320	Accounting Services	8,134		8,134	
7330	Veterinary Services	1,800		1,800	
7340	Entertainment	238,204		238,204	
7350	Ride Co. Expense			0	
7390	Other Services	14,631		14,631	
<b>7300</b>	<b>Total Services Exp.</b>	<b>262,770</b>	<b>0</b>	<b>262,770</b>	<b>0</b>
7410	Security Services	63,320		63,320	
7420	Cable TV Services			0	
7430	Computer Services	6,256		6,256	
7440	Cleaning Services	14,790		14,790	
7450	Grounds keeping	20,213		20,213	
7460	Trash Hauling	9,427		9,427	
7470	Sound System	27,450		27,450	
7480	Taxes to Govt.	2,774		2,774	
7490	Other Services	38,977		38,977	
<b>7400</b>	<b>Total Property Exp.</b>	<b>183,206</b>	<b>0</b>	<b>183,206</b>	<b>0</b>
7510	Legal Ads	461		461	
7520	Newspaper Ads	2,144		2,144	
7530	Radio & TV Ads	29,939		29,939	
7540	Printing Fees	19,628		19,628	
7550	Microfilming Fees			0	
7590	Communication	20,500		20,500	
<b>7500</b>	<b>Total Advertising</b>	<b>72,672</b>	<b>0</b>	<b>72,672</b>	<b>0</b>

**Comparative Statement of Cash Receipts and Disbursements**  
**For the Years Ending November 30, 20CY and 20PY**

		Operating Fund (1-1-___)	State & Local (2-1-___)	Totals 20CY	Totals 20PY
7610	Equipment Repair	898		898	
7620	Motor Vehicle			0	
7630	Building Repair	14,279		14,279	
7690	Other Repairs	346		346	
<b>7600</b>	<b>Total Repairs</b>	<b>15,523</b>	<b>0</b>	<b>15,523</b>	<b>0</b>
7710	Property			0	
7720	Liability	33,709		33,709	
7730	Motor Vehicle			0	
7740	Fidelity Bonds			0	
7790	Other Insurance	9,048		9,048	
<b>7700</b>	<b>Total Insurance</b>	<b>42,757</b>	<b>0</b>	<b>42,757</b>	<b>0</b>
7810	Software			0	
7820	Land & Buildings			0	
7830	Meeting Rooms			0	
7840	Storage Rooms			0	
7850	Motor Vehicles	9,739		9,739	
7860	Exhibits & Displays			0	
7870	Equipment, Supplies	12,154		12,154	
7890	Other Rent/Lease			0	
<b>7800</b>	<b>Total Rent/Lease</b>	<b>21,894</b>	<b>0</b>	<b>21,894</b>	<b>0</b>
7910	Land			0	
7920	Buildings	102,958		102,958	
7930	Motor Vehicles			0	
7940	Equipment			0	
7990	Other Capital Exp.	15,506		15,506	
<b>7900</b>	<b>Total Capital Outlay</b>	<b>118,464</b>	<b>0</b>	<b>118,464</b>	<b>0</b>
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	7,977		7,977	
<b>8000</b>	<b>Total Debt Service</b>	<b>7,977</b>	<b>0</b>	<b>7,977</b>	<b>0</b>
9110	Sr Judges Expenses	4,604		4,604	
9120	Prem,Ribbon,Trophy	27,878		27,878	
9190	Other Sr Expenses	73		73	
<b>9100</b>	<b>Senior Fair Expenses</b>	<b>32,555</b>	<b>0</b>	<b>32,555</b>	<b>0</b>

**Comparative Statement of Cash Receipts and Disbursements  
For the Years Ending November 30, 20CY and 20PY**

		Operating Fund (1-1-___)	State & Local (2-1-___)	Totals 20CY	Totals 20PY
9210	Contest Judges			0	
9220	Prem,Ribbon,Trophy			0	
9290	Other Contest Exp.	10,000		10,000	
<b>9200</b>	<b>Contest Expenses</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
9310	Jr Judges Expenses	8,574		8,574	
9320	Prem,Ribbon,Trophy	8,214		8,214	
9390	Other Jr Expenses	1,051		1,051	
<b>9300</b>	<b>Junior Fair Expenses</b>	<b>17,839</b>	<b>0</b>	<b>17,839</b>	<b>0</b>
9410	Other Judges			0	
9420	Prem,Ribbon,Trophy	7,240		7,240	
9490	Other Fair Expenses	64,273	8,803	73,076	
<b>9400</b>	<b>Other Fair Expenses</b>	<b>71,513</b>	<b>8,803</b>	<b>80,316</b>	<b>0</b>
9710	Check Write-offs			0	
9720	Reimbursements	3,785		3,785	
9730	Refunds			0	
9790	Other Misc. Expenses	21,620		21,620	
<b>9700</b>	<b>Miscellaneous Exp.</b>	<b>25,405</b>	<b>0</b>	<b>25,405</b>	<b>0</b>
<b>TOTAL CASH DISBURSEMENTS</b>		<b>1,293,458</b>	<b>32,713</b>	<b>1,326,171</b>	<b>0</b>
<b>Excess Cash Receipts over Cash Disbursements</b>		<b>(173,608)</b>	<b>183,888</b>	<b>10,279</b>	<b>0</b>
<b>BEGINNING CASH BALANCE (12/1/18)</b>				<b>13,769</b>	
<b>ENDING CASH BALANCE (11/30/19)</b>		<b>(173,608)</b>	<b>183,888</b>	<b>24,048</b>	<b>0</b>