



**BOARD OF COUNTY COMMISSIONERS  
WARREN COUNTY, OHIO**

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**TOM GROSSMANN  
SHANNON JONES  
DAVID G. YOUNG**

**BOARD OF COUNTY COMMISSIONERS  
WARREN COUNTY, OHIO**

MINUTES: Regular Session – November 12, 2024

*This is a summary of actions and discussions of the meeting. You may view this meeting through our YouTube Channel at <https://www.youtube.com/channel/UC1ELh0jGpXd4VV2DTgsuqPA> or by contacting our office.*

The Board met in regular session pursuant to adjournment of the November 5, 2024, Work Session meeting.

David G. Young – present

Shannon Jones – present

Tom Grossmann – present

Krystal Powell, Clerk – present

Minutes of the November 5, 2024 General Session meeting and November 5, 2024 Work Session meeting were read and approved

- 24-1535      A resolution was adopted hiring Crystal Corbett as Investigative Caseworker II within the Warren County Department of Job and Family Services, Children Services Division. Vote: Unanimous
- 24-1536      A resolution was adopted hiring Jacleen Baronti as Protective Services Caseworker II within the Warren County Department of Job and Family Services, Children Services Division. Vote: Unanimous
- 24-1537      A resolution was adopted amending and renaming Classification Specification of Policy Coordinator Position to Policy and Quality Improvement Coordinator within the Warren County Department of Job and Family Services, Children Services Division. Vote: Unanimous
- 24-1538      A resolution was adopted authorizing the posting of a “Policy and Quality Improvement Coordinator” position, within the Department of Job and Family Services, Children Service Division, in accordance with the Warren County Personnel Policy Manual, Section 2.02(A). Vote: Unanimous

- 24-1539 A resolution was adopted accepting the resignation of Alix Bowser, Assessment/Investigative Caseworker II, within the Warren County Department of Job and Family Services, Children Services Division, effective November 8, 2024. Vote: Unanimous
- 24-1540 A resolution was adopted accepting the resignation of Joshua Webb, Infrastructure Systems Technician I within the Telecommunications Department effective November 11, 2024. Vote: Unanimous
- 24-1541 A resolution was adopted cancelling the regularly scheduled Commissioners' Meeting of Thursday, November 14, 2024. Vote: Unanimous
- 24-1542 A resolution was adopted setting a public hearing to consider a request from the Myers Y Cooper Company to depart from the official Thoroughfare Plan. Vote: Unanimous
- 24-1543 A resolution was adopted accepting a proposal from Tokio Marine HCC for Stop Loss Coverage effective January 1, 2025. Vote: Unanimous
- 24-1544 A resolution was adopted authorizing the cancellation of services notification letter to OptumRX effective January 1, 2025. Vote: Unanimous
- 24-1545 A resolution was adopted entering into an advisor agreement and a business associate agreement with ARORx for the administration of the Prescription Plan effective January 1, 2025. Vote: Unanimous
- 24-1546 A resolution was adopted authorizing the 2025 renewal verification with United Healthcare. Vote: Unanimous
- 24-1547 A resolution was adopted entering into an administrative service agreement and a dental claims service agreement with Sun Life Assurance Company of Canada for the administration of the Warren County Dental Plan. Vote: Unanimous
- 24-1548 A resolution was adopted entering into a professional services contract with Woolpert, Inc. for the Ohio State Imagery Program on behalf of the Warren County Auditor's Office. Vote: Unanimous
- 24-1549 A resolution was adopted approving and entering into a TANF Subgrant Agreement with the Warren County Department of Human Services and Warren County Children Services. Vote: Unanimous
- 24-1550 A resolution was adopted approving and entering into a Title XX TANF Subgrant Agreement with the Warren County Department of Human Services and Warren County Children Services. Vote: Unanimous

- 24-1551 A resolution was adopted approving addenda to agreement with Reflections Group Home LLC relative to home placement and related services on behalf of Warren County Children Services. Vote: Unanimous
- 24-1552 A resolution was adopted authorizing the President of the Board to sign Request for Release of Funds and Certification, form 7015.15 relative to Environmental Reviews for FY2023 Community Development Block Grant (CDBG).  
Vote: Unanimous
- 24-1553 A resolution was adopted entering into an agreement with OARnet on behalf of Warren County Information Technology. Vote: Unanimous
- 24-1554 A resolution was adopted approving a memorandum of understanding with Forensic Evaluation Service Center on behalf of Warren County Juvenile Court.  
Vote: Unanimous
- 24-1555 A resolution was adopted entering into a Classroom Training Agreement on behalf of OhioMeansJobs Warren County. Vote: Unanimous
- 24-1556 A resolution was adopted acknowledging receipt of October 2024 Financial Statement. Vote: Unanimous
- 24-1557 A resolution was adopted acknowledging approval of financial transactions.  
Vote: Unanimous
- 24-1558 A resolution was adopted acknowledging payment of bills. Vote: Unanimous
- 24-1559 A resolution was adopted approving a street and appurtenances (including sidewalks) bond reduction for Grand Communities LLC for completion of improvements in Shaker Run, Section Eight, Phase 8 in Turtlecreek Township.  
Vote: Unanimous
- 24-1560 A resolution was adopted approving a street and appurtenances (including sidewalks) bond reduction for Grand Communities LLC for completion of improvements in Shaker Run, Section Nine in Turtlecreek Township.  
Vote: Unanimous
- 24-1561 A resolution was adopted approving a street and appurtenances (including sidewalks) bond reduction for Grand Communities LLC for completion of improvements and enter into maintenance security for Shaker Run, Section Ten, Phase B in Turtlecreek Township. Vote: Unanimous
- 24-1562 A resolution was adopted approving a street and appurtenances (including sidewalks) bond reduction for Grand Communities LLC for completion of improvements enter into maintenance security for Shaker Run, Section Twelve, Phase A in Turtlecreek Township. Vote: Unanimous

- 24-1563 A resolution was adopted entering into subdivision public improvement performance and maintenance security agreement with Kensington Development Company of Ohio, LLC for installation of certain improvements in Losh Landing North, Section 3 located in Deerfield Township. Vote: Unanimous
- 24-1564 A resolution was adopted entering into street and appurtenances (including sidewalks) security agreement with Kensington Development Company of Ohio, LLC for installation of certain improvements in Losh Landing North, Section 3 situated in Deerfield Township. Vote: Unanimous
- 24-1565 A resolution was adopted approving various record plats. Vote: Unanimous
- 24-1566 A resolution was adopted approving an appropriation adjustment from Commissioners General Fund #11011110 into Warren County Court Fund #11011280. Vote: Unanimous
- 24-1567 A resolution was adopted approving an appropriation adjustment within Commissioners' Fund #11011110. Vote: Unanimous
- 24-1568 A resolution was adopted approving appropriation adjustments within Commissioners' Fund #11011110. Vote: Unanimous
- 24-1569 A resolution was adopted approving an appropriation adjustment within Prosecutor Fund 11011150. Vote: Unanimous
- 24-1570 A resolution was adopted approving an appropriation adjustment within Juvenile Court Fund #10111240. Vote: Unanimous
- 24-1571 A resolution was adopted approving appropriation adjustments within Sheriff's Office Fund #11012200. Vote: Unanimous
- 24-1572 A resolution was adopted approving an appropriation adjustment within Juvenile Court Fund #2247. Vote: Unanimous
- 24-1573 A resolution was adopted approving appropriation adjustment within the Clerk of Courts Certificate of Title Administration Fund #2250. Vote: Unanimous
- 24-1574 A resolution was adopted approving an appropriation adjustment within the Water Revenue Fund #5510. Vote: Unanimous
- 24-1575 A resolution was adopted approving requisitions and authorizing the County Administrator to sign documents relative thereto. Vote: Unanimous

## DISCUSSIONS

On motion, upon unanimous call of the roll, the Board accepted and approved the consent agenda.

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Dana Letner, President of the Warren County Agricultural Society, was present to discuss the horse boarding operations and recent eviction notices to stall renters at the Warren County Fairgrounds. Ms. Letner provided the attached financial summary from the Agricultural Board Special Meeting held on November 11, 2024. Ms. Letner then stated the Agricultural Board made the decision to evict all current stall renters due to the board's inability to cover the expenses incurred as a result of horse boarding operations.

Commissioner Young clarified that there are multiple revenue streams the Agricultural Society receives. He stated that the Warren County Fairgrounds is owned by the Warren County Board of Commissioners, however, the fairgrounds is operated by Warren County Agricultural Society and all leases are also under their control. Mr. Young further stated the hard cost of the horse boarding operations is approximately \$150,000.00 annually. He then asked Ms. Letner to provide a brief history of the fairgrounds and the transition of the Agricultural Society Board.

Ms. Letner stated that new members of the Agricultural Society are experts in harness racing. She then stated the recent eviction notices sent to stall renters was a result of the Agricultural Society trying to clean up long standing rental agreements with the renters. She stated the Agricultural Society had several meetings with the stall renters to come up with a solution prior to the eviction notices being issued. Ms. Letner stated the stall renters were asked to provide an ACH or credit card agreement to keep on file no later than October 1, 2024 and only four out of 43 agreements were returned.

Commissioner Grossmann discussed his familiarity with horse boarding operations and the structure of current stall rental charges for the Warren County Facility. He stated his belief that the current charge is well below the market standard and informed the Agricultural Society that pursuant to Ohio Revised Code 1311.48 if stall renters are more than 10 days late they have the ability to confiscate the horses to sell at auction in lieu of payment.

There was discussion relative to the 2024 State Audit for finances, operating expenses, outstanding bills, current bookkeeping practices, and the lease agreement between the Board of County Commissioners and Agricultural Society.

There was further discussion relative to recent code violations issued by the City of Lebanon.

Mr. Young stated the need to update the lease agreement between the Board of County Commissioners and Agricultural Society, and an effort be made to create a substantial business plan for the operation of the fairgrounds.

Scott Hagemeyer, Board Member of the Ohio Harness Horsemen's Association, presented the attached summary outlining the need, economic impact, and challenges of harness racing in Warren County.

Brent Tartar, President of the Warren County Harness Horsemen's Association, stated he wants to see a positive step moving forward.

Neil Schnecker, local farm and feed business owner, stated his concern with the economic impact of removing the horsemen from the fairgrounds.

After further discussion, the Board agreed to support a six-month reprieve of the horse evictions in order to work out a long-term solution between the Agricultural Society and stall renters. The Board advised they would form a committee to help create a sustainable business plan for the horse boarding operations.

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Upon motion the meeting was adjourned.

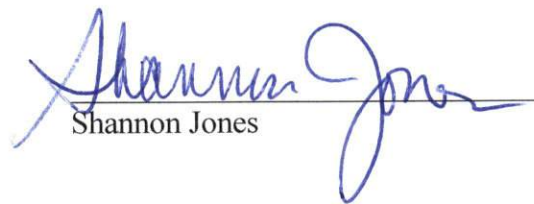
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David G. Young, President



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Tom Grossmann



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Shannon Jones

I hereby certify that the foregoing is a true and correct copy of the minutes of the meeting of the Board of County Commissioners held on November 12, 2024, in compliance with Section 121.22 O.R.C.



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Krystal Powell, Clerk  
Board of County Commissioners  
Warren County, Ohio



FINANCIALS FOR REVIEW:

WCAS AND HORSEMEN STALL RENTERS

DECEMBER 1, 2024 – SEPTEMBER 30, 2024



SPECIAL MEETING OF BOARD OF  
DIRECTORS:

NOVEMBER 11<sup>TH</sup>, 2024

7:00 PM

REVIEW OF FINANCIALS AS REQUESTED  
FOR NOVEMBER 12<sup>TH</sup>, 2024 WARREN  
COUNTY COMMISSIONERS MEETING





AGENDA 11/11/24

CALL MEETING TO ORDER

ROLL CALL

VISITOR COMMENTS- 5 MIN PER GROUP – 30 MINUTE  
CAP

SPECIAL MEETING TOPIC: REVIEW AND APPROVAL OF  
FINANCIALS FOR 11/12/24 COMMISSIONERS  
MEETING

MEETING ADJOURNMENT



SUMMARY OF DOCUMENTS

EXHIBIT #1: EXECUTIVE SUMMARY OF HORSE OPERATIONS EXPENDITURES-  
PERCENTAGE OF EXPENSES

EXHIBIT #2: MONTHLY INCOME STATEMENT FOR HORSE OPERATIONS, FOLLOWED BY  
MONTHLY BALANCE SHEET OF WCAS DECEMBER 2023- SEPTEMBER 2024

EXHIBIT #3: CURRENT OUTSTANDING BILLS / EXPENDITURES FOR WCAS

EXHIBIT #4: COPY OF STALL RENTAL AGREEMENT

EXHIBIT #5: COPY OF ACH AND CREDIT CARD AUTHORIZATION FORM REQUESTED FROM  
WCAS STAFF FOR RENTERS TO COMPLETE

EXHIBIT #6: COPY OF WCAS POSTING ON BARNs FOR RENTERS 10.22.2024

EXHIBIT #7: COPY OF WCAS STATEMENT 10.28.2024



## EXHIBIT #1

# EXECUTIVE SUMMARY OF HORSE OPERATIONS EXPENDITURES – PERCENTAGE OF EXPENSES



## EXHIBIT #2

MONTHLY INCOME STATEMENT FOR HORSE  
OPERATIONS, FOLLOWED BY MONTHLY  
BALANCE SHEET OF WCAS DECEMBER 2023-  
SEPTEMBER 2024

**Warren County Agriculture Society  
Income Statement for Horse Operations  
12/31/2023**

	Revenue		YTD
Stall Invoices	\$ 26,105.00		\$ 26,105.00
Stall Payments	\$ 26,935.00		\$ 26,935.00
<b>Revenue for Month</b>	<b>\$ 26,935.00</b>		<b>\$ 26,935.00</b>
<b>Expenditures</b>			
Office Wages	\$ 1,673.08		\$ 1,673.08
Ground Maintenance Wages	\$ 1,923.08		\$ 1,923.08
Track Maintenance Wages	\$ 375.00		\$ 375.00
Employer Taxes	\$ 1,150.77		\$ 1,150.77
<b>Total Labor &amp; Benefits</b>	<b>\$ 5,121.93</b>		<b>\$ 5,121.93</b>
Electric	\$ 6,453.52		\$ 6,453.52
Propane	\$ 950.46		\$ 950.46
Water	\$ 3,064.91		\$ 3,064.91
Trash Hauling	\$ 1,467.00		\$ 1,467.00
<b>Total Utilities</b>	<b>\$ 11,935.89</b>		<b>\$ 11,935.89</b>
Infrastructure Repairs	\$ 458.96		\$ 458.96
Accounting Services	\$ 502.77		\$ 502.77
Maintenance Supplies	\$ 1,700.55		\$ 1,700.55
Manure Hauling	\$		\$
<b>Total Services</b>	<b>\$ 2,662.28</b>		<b>\$ 2,662.28</b>
Equipment Repair	\$ (9.49)		\$ (9.49)
Motor Vehicle Repair	\$ 115.20		\$ 115.20
Fire Extinguishers Inspection	\$ 736.55		\$ 736.55
<b>Total Repairs</b>	<b>\$ 842.26</b>		<b>\$ 842.26</b>
Equipment Lease	\$ 955.55		\$ 955.55
<b>Total Equipment Lease</b>	<b>\$ 955.55</b>		<b>\$ 955.55</b>
Insurance	\$ 1,132.83		\$ 1,132.83
<b>Total Insurance</b>	<b>\$ 1,132.83</b>		<b>\$ 1,132.83</b>
<b>Total Expenditures</b>	<b>\$ 22,650.74</b>		<b>\$ 22,650.74</b>
<b>Net Operating Income</b>	<b>\$ 4,284.26</b>		<b>\$ 4,284.26</b>

**Warren County Agriculture Society**  
**Balance Sheet**  
**As of 12/31/2023**

**ASSETS**

Current Assets

Bank Accounts

1-1-1110 \$ 23,201.39

1-1-1112 \$ (24,282.18)

Petty Cash \$ 1,000.00

**Total Current Assets** \$ (80.79)

**Liabilities & Equity**

Federal Taxes Withheld \$ 6,531.20

OH Income Tax Withheld \$ 653.86

Local Income Tax Withheld \$ 612.00

Unemployment Tax \$ 627.69

Total Payroll Liabilities \$ 8,424.75

Equity \$ 39,255.47

Net Revenue \$ (47,761.01)

Total Equity \$ (8,505.54)

**Total Liabilities & Equity** \$ (80.79)

**Warren County Agriculture Society**  
**Income Statement**  
**12/31/2023**

Revenue	Month		YTD	
Other Sales	\$ 1,103.00		\$ 1,103.00	
<b>Total Other Sales</b>		<b>\$ 1,103.00</b>		<b>\$ 1,103.00</b>
Grounds Rental	\$ 500.00		\$ 500.00	
Track Kitchen	\$ 1,295.00		\$ 1,295.00	
Bldg A Rental	\$ 2,885.00		\$ 2,885.00	
Event Center Rental	\$ 1,885.00		\$ 1,885.00	
<b>Total Building Rentals</b>		<b>\$ 6,565.00</b>		<b>\$ 6,565.00</b>
Camp Sites	\$ 1,160.00		\$ 1,160.00	
Stalls, Pens, Barns	\$ 26,935.00		\$ 26,935.00	
Storage	\$ 200.00		\$ 200.00	
Cell Tower	\$ 8,195.28		\$ 8,195.28	
<b>Total Other Rentals</b>		<b>\$ 36,490.28</b>		<b>\$ 36,490.28</b>
Interest Received	\$ 0.36		\$ 0.36	
<b>Total Revenue</b>		<b>\$ 44,158.64</b>		<b>\$ 44,158.64</b>
<b>Expenditures</b>				
Office Wages	\$ 22,814.09		\$ 22,814.09	
Directors Wages	\$ 8,076.93		\$ 8,076.93	
Ground Maintenance Wages	\$ 10,969.29		\$ 10,969.29	
Track Maintenance Wages	\$ 5,159.00		\$ 5,159.00	
Employer Taxes	\$ 2,601.17		\$ 2,601.17	
Health Insurance	\$ 1,958.79		\$ 1,958.79	
<b>Total Labor &amp; Benefits</b>		<b>\$ 51,579.27</b>		<b>\$ 51,579.27</b>
Memberships	\$ 270.00		\$ 270.00	
Office Supplies	\$ 121.77		\$ 121.77	
Maintenance Supplies	\$ 3,401.11		\$ 3,401.11	
<b>Total Supplies</b>		<b>\$ 3,792.88</b>		<b>\$ 3,792.88</b>
Fuel				
Electricity	\$ 9,677.51		\$ 9,677.51	
Propane	\$ 1,584.11		\$ 1,584.11	
Water	\$ 4,748.15		\$ 4,748.15	
Telephone	\$ 1,165.53		\$ 1,165.53	
Sewer	\$ 356.35		\$ 356.35	
Trash Hauling	\$ 698.84		\$ 698.84	
<b>Total Utilities</b>		<b>\$ 18,230.49</b>		<b>\$ 18,230.49</b>
Track Maintenance	\$ 458.96		\$ 458.96	
Legal Services	\$ 873.96		\$ 873.96	

Accounting Services				
Groundskeeping	\$	1,540.00	\$	1,540.00
Other Services	\$	1,473.10	\$	1,473.10
Manure Hauling	\$	10,298.40	\$	10,298.40
<b>Total Services</b>			<b>\$ 14,644.42</b>	<b>\$ 14,644.42</b>
Equipment Repair	\$	(9.49)	\$	(9.49)
Motor Vehicle Repair	\$	115.20	\$	115.20
Building Repair	\$	52.47	\$	52.47
<b>Total Repairs</b>			<b>\$ 158.18</b>	<b>\$ 158.18</b>
Equipment Lease	\$	1,911.11	\$	1,911.11
Financing Fees	\$	524.80	\$	524.80
Sr Fair Expenses	\$	329.22	\$	329.22
Jr Fair Trophy, Ribbons	\$	533.75	\$	533.75
Square CC Fees	\$	215.54	\$	215.54
Reconciliation Discrepancy	\$	(0.01)	\$	(0.01)
<b>Total Misc Expenses</b>			<b>\$ 3,514.41</b>	<b>\$ 3,514.41</b>
<b>Total Expenditures</b>			<b>\$ 91,919.65</b>	<b>\$ 91,919.65</b>
<b>Net Operating Income</b>			<b>\$ (47,761.01)</b>	<b>\$ (47,761.01)</b>



# Warren County Agricultural Society

## Statement of Cash Flows

December 2023

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	-24,081.01
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-23,680.00
Direct Deposit Payable	0.00
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	2,398.66
Payroll Liabilities:OH Income Tax	219.80
Payroll Liabilities:OH Local Tax	54.98
Payroll Liabilities:OH Unemployment Tax	260.87
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-20,745.69</b>
<b>Net cash provided by operating activities</b>	<b>\$ -44,826.70</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -44,826.70</b>
Cash at beginning of period	44,745.91
<b>CASH AT END OF PERIOD</b>	<b>\$ -80.79</b>

**Warren County Agriculture Society**  
**Income Statement for Horse Operations**  
**1/31/2024**

Revenue			
Stall Invoices	\$ 32,471.00		\$ 58,576.00
Stall Payments	<u>\$ 25,145.00</u>		<u>\$ 52,080.00</u>
<b>Revenue for Month</b>		<u>\$ 25,145.00</u>	<u>\$ 52,080.00</u>
Expenditures			
Office Wages	\$ 1,673.08		\$ 3,346.16
Ground Maintenance Wages	\$ 1,923.04		\$ 3,846.12
Track Maintenance Wages	\$ 234.00		\$ 609.00
Employer Taxes	<u>\$ 1,161.55</u>		<u>\$ 2,312.32</u>
<b>Total Labor &amp; Benefits</b>		<u>\$ 4,991.67</u>	<u>\$ 10,113.60</u>
Electric	\$ 8,545.19		\$ 14,998.71
Propane			\$ 950.46
Water	\$ 3,453.78		\$ 6,518.69
Trash Hauling	<u>\$ 1,467.00</u>		<u>\$ 2,934.00</u>
<b>Total Utilities</b>		<u>\$ 13,465.97</u>	<u>\$ 25,401.86</u>
Infrastructure Repairs			\$ 458.96
Accounting Services	\$ 502.77		\$ 1,005.54
Maintenance Supplies			\$ 1,700.55
Manure Hauling	<u>\$ 10,298.40</u>		<u>\$ 10,298.40</u>
<b>Total Services</b>		<u>\$ 10,801.17</u>	<u>\$ 13,463.45</u>
Equipment Repair			\$ (9.49)
Motor Vehicle Repair			\$ 115.20
Fire Extinguishers Inspection			\$ 736.55
<b>Total Repairs</b>		<u>\$ -</u>	<u>\$ 842.26</u>
Equipment Lease	<u>\$ 955.55</u>		<u>\$ 955.55</u>
<b>Total Equipment Lease</b>		<u>\$ 955.55</u>	<u>\$ 1,911.10</u>
Insurance	<u>\$ 1,132.83</u>		<u>\$ 2,265.66</u>
<b>Total Insurance</b>		<u>\$ 1,132.83</u>	<u>\$ 2,265.66</u>
<b>Total Expenditures</b>		<u>\$ 31,347.19</u>	<u>\$ 53,997.93</u>
<b>Net Operating Income</b>		<u>\$ (6,202.19)</u>	<u>\$ (1,917.93)</u>

Warren County Agriculture Society  
Balance Sheet  
1/31/2024

**ASSETS**

Current Assets

Bank Accounts

1-1-1110 \$ 13,412.50

1-1-1112 \$ 30,703.43

Petty Cash \$ 1,000.00

**Total Current Assets** \$ 45,115.93

**Liabilities & Equity**

Federal Taxes Withheld \$ 4,383.73

OH Income Tax Withheld \$ 456.62

Local Income Tax Withheld \$ 456.96

Unemployment Tax \$ 2,165.44

**Total Payroll Liabilities** \$ 7,462.75

Equity \$ 39,255.47

Net Revenue \$ (1,602.29)

**Total Equity** \$ 37,653.18

**Total Liabilities & Equity** \$ 45,115.93

**Warren County Agriculture Society**  
**Income Statement**  
**1/31/2024**

Revenue	Month		YTD	
Priviledge Fees	\$	1,350.00	\$	1,350.00
Other Sales			\$	1,103.00
Membership Fees	\$	315.00	\$	315.00
<b>Total Other Sales</b>		\$ 1,665.00		\$ 2,768.00
Grounds Rental			\$	500.00
Track Kitchen	\$	1,290.00	\$	2,585.00
Bldg A Rental	\$	3,525.00	\$	6,410.00
Bldg C Rental	\$	6,000.00	\$	6,000.00
Event Center Rental	\$	1,255.00	\$	3,140.00
Security Deposits	\$	(850.00)	\$	(850.00)
<b>Total Building Rentals</b>		\$ 11,220.00		\$ 17,785.00
Camp Sites	\$	300.00	\$	1,460.00
Stalls, Pens, Barns	\$	25,145.00	\$	52,080.00
Storage	\$	150.00	\$	350.00
Cell Tower	\$	8,257.14	\$	16,452.42
<b>Total Other Rentals</b>		\$ 33,852.14		\$ 70,342.42
Interest Received	\$	0.14	\$	0.50
		\$ 0.14	\$	0.50
<b>Total Revenue</b>		\$ 46,737.28		\$ 90,895.92
 <b>Expenditures</b>				
Office Wages	\$	8,789.98	\$	31,604.07
Directors Wages	\$	5,384.62	\$	13,461.55
Ground Maintenance Wages	\$	6,965.16	\$	17,934.45
Track Maintenance Wages	\$	3,828.08	\$	8,987.08
Employer Taxes	\$	3,789.52	\$	6,390.69
Health Insurance	\$	1,958.79	\$	3,917.58
<b>Total Labor &amp; Benefits</b>		\$ 30,716.15		\$ 82,295.42
Memberships			\$	270.00
Office Supplies			\$	121.77
Maintenance Supplies			\$	3,401.11
<b>Total Supplies</b>		\$ -		\$ 3,792.88
Electricity			\$	9,677.51
Propane			\$	1,584.11
Water			\$	4,748.15
Telephone	\$	908.08	\$	2,073.61
Sewer			\$	356.35
Trash Hauling	\$	239.16	\$	938.00

<b>Total Utilities</b>		<b>\$ 1,147.24</b>		<b>\$ 19,377.73</b>
Track Maintenance			\$ 458.96	
Legal Services			\$ 873.96	
Accounting Services				
Groundskeeping			\$ 1,540.00	
Taxes	\$ 84.56		\$ 84.56	
Other Services			\$ 1,473.10	
Security Services	\$ (34,142.75)		\$ (34,142.75)	
Manure Hauling			\$ 10,298.40	
<b>Total Services</b>		<b>\$ (34,058.19)</b>		<b>\$ (19,413.77)</b>
Equipment Repair			\$ (9.49)	
Motor Vehicle Repair			\$ 115.20	
Building Repair			\$ 52.47	
<b>Total Repairs</b>		<b>\$ -</b>		<b>\$ 158.18</b>
Insurance	\$ 439.00		\$ 439.00	
Equipment Lease	\$ 1,911.11		\$ 3,822.22	
Financing Fees	\$ 267.07		\$ 791.87	
Sr Fair Expenses			\$ 329.22	
Jr Fair Trophy, Ribbons			\$ 533.75	
Square CC Fees	\$ 156.18		\$ 371.72	
Reconciliation Discrepancy			\$ (0.01)	
<b>Total Misc Expenses</b>		<b>\$ 2,773.36</b>		<b>\$ 6,287.77</b>
<b>Total Expenditures</b>		<b>\$ 578.56</b>		<b>\$ 92,498.21</b>
<b>Net Operating Income</b>		<b>\$ 46,158.72</b>		<b>\$ (1,602.29)</b>

# Warren County Agricultural Society

## Statement of Cash Flows

January 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	-18,490.28
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	64,649.00
Direct Deposit Payable	0.00
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	-2,147.47
Payroll Liabilities:OH Income Tax	-197.24
Payroll Liabilities:OH Local Tax	-155.04
Payroll Liabilities:OH Unemployment Tax	1,537.75
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>63,687.00</b>
<b>Net cash provided by operating activities</b>	<b>\$45,196.72</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$45,196.72</b>
Cash at beginning of period	-80.79
<b>CASH AT END OF PERIOD</b>	<b>\$45,115.93</b>

**Warren County Agriculture Society**  
**Income Statement for Horse Operations**  
**2/28/2024**

	Revenue		YTD
Stall Invoices	\$ 43,390.00		\$ 101,966.00
Stall Payments	\$ 38,585.00		<u>\$ 90,665.00</u>
<b>Revenue for Month</b>		<u>\$ 38,585.00</u>	<u>\$ 90,665.00</u>
<b>Expenditures</b>			
Office Wages	\$ 1,798.08		\$ 5,144.24
Ground Maintenance Wages	\$ 1,923.04		\$ 5,769.16
Track Maintenance Wages	\$ 1,127.00		\$ 1,736.00
Employer Taxes	\$ 1,190.76		\$ 3,503.08
<b>Total Labor &amp; Benefits</b>		<u>\$ 6,038.88</u>	<u>\$ 16,152.48</u>
Electric	\$ 4,693.96		\$ 19,692.67
Propane	\$ 777.23		\$ 1,727.69
Water	\$ 1,480.79		\$ 7,999.48
Trash Hauling	\$ 1,467.00		\$ 4,401.00
<b>Total Utilities</b>		<u>\$ 8,418.98</u>	<u>\$ 33,820.84</u>
Infrastructure Repairs	\$ 1,367.46		\$ 1,826.42
Accounting Services	\$ 502.77		\$ 1,508.31
Maintenance Supplies			\$ 1,700.55
Manure Hauling	\$ 18,025.20		\$ 28,323.60
<b>Total Services</b>		<u>\$ 19,895.43</u>	<u>\$ 33,358.88</u>
Equipment Repair			\$ (9.49)
Motor Vehicle Repair			\$ 115.20
Fire Extinguisher Inspection			\$ 736.55
<b>Total Repairs</b>		<u>\$ -</u>	<u>\$ 842.26</u>
Equipment Lease	\$ 955.55		\$ 2,866.65
<b>Total Equipment Lease</b>		<u>\$ 955.55</u>	<u>\$ 2,866.65</u>
Insurance	\$ 1,132.83		\$ 3,398.49
<b>Total Insurance</b>		<u>\$ 1,132.83</u>	<u>\$ 3,398.49</u>
<b>Total Expenditures</b>		<u>\$ 36,441.67</u>	<u>\$ 90,439.60</u>
<b>Net Operating Income</b>		<u><u>\$ 2,143.33</u></u>	<u><u>\$ 225.40</u></u>

Warren County Agriculture Society  
Balance Sheet  
2/29/2024

**ASSETS**

Current Assets

Bank Accounts

1-1-1110	\$ 13,629.23
1-1-1112	\$ (18,667.59)
Petty Cash	<u>\$ 1,000.00</u>

**Total Current Assets** \$ (4,038.36)

**Liabilities & Equity**

Federal Taxes Withheld	\$ -
OH Income Tax Withheld	\$ -
Local Income Tax Withheld	\$ 295.60
Unemployment Tax	<u>\$ -</u>
Total Payroll Liabilities	\$ 295.60

Equity	\$ 39,255.47
Net Revenue	\$ (43,589.43)

Total Equity \$ (4,333.96)

**Total Liabilities & Equity** \$ (4,038.36)



**Warren County Agriculture Society**  
**Income Statement**  
**2/29/2024**

Revenue	Month	YTD
Priviledge Fees		\$ 1,350.00
Concessions	\$ 1,780.00	\$ 1,780.00
Other Sales	\$ 100.00	\$ 1,203.00
Membership Fees		\$ 315.00
<b>Total Other Sales</b>	<b>\$ 1,880.00</b>	<b>\$ 4,648.00</b>
Grounds Rental		\$ 500.00
Track Kitchen		\$ 2,585.00
Bldg A Rental	\$ 1,000.00	\$ 7,410.00
Bldg C Rental	\$ 3,100.00	\$ 9,100.00
Bldg I Rental	\$ 240.00	\$ 240.00
Event Center Rental	\$ 6,710.00	\$ 9,850.00
Security Deposits	\$ (1,000.00)	\$ (1,850.00)
<b>Total Building Rentals</b>	<b>\$ 10,050.00</b>	<b>\$ 27,835.00</b>
Camp Sites	\$ 30.00	\$ 1,490.00
Stalls, Pens, Barns	\$ 38,585.00	\$ 90,665.00
Storage	\$ 150.00	\$ 500.00
Cell Tower	\$ 8,323.13	\$ 24,775.55
<b>Total Other Rentals</b>	<b>\$ 47,088.13</b>	<b>\$ 117,430.55</b>
County Jr FairFunds	\$ 100.00	\$ 100.00
<b>Total Restricted</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>
Interest Received	\$ 0.10	\$ 0.60
<b>Total Revenue</b>	<b>\$ 59,118.23</b>	<b>\$ 150,014.15</b>
 <b>Expenditures</b>		
Office Wages	\$ 7,407.49	\$ 35,298.49
Directors Wages	\$ 5,384.62	\$ 18,846.17
Ground Maintenance Wages	\$ 4,275.08	\$ 18,363.37
Track Maintenance Wages	\$ 6,024.14	\$ 22,570.45
Employer Taxes	\$ 4,039.29	\$ 10,429.98
Health Insurance	\$ 1,958.79	\$ 5,876.37
<b>Total Labor &amp; Benefits</b>	<b>\$ 29,089.41</b>	<b>\$ 111,384.83</b>
Memberships	\$ 1,392.00	\$ 1,662.00
Board Expenses	\$ 395.56	\$ 395.56
Ground Maintenance Supplies	\$ 1,846.20	\$ 1,846.20
Office Supplies	\$ 346.83	\$ 468.60
Maintenance Supplies	\$ 9,529.03	\$ 12,930.14
<b>Total Supplies</b>	<b>\$ 13,509.62</b>	<b>\$ 17,302.50</b>

Fuel	\$	113.16	\$	113.16	
Electricity	\$	12,776.31	\$	22,453.82	
Gas	\$	613.24	\$	613.24	
Propane	\$	1,295.39	\$	2,879.50	
Water	\$	3,530.70	\$	8,278.85	
Telephone	\$	908.70	\$	2,982.31	
Sewer	\$	397.89	\$	754.24	
Trash Hauling	\$	2,878.16	\$	3,816.16	
<b>Total Utilities</b>			<b>\$ 22,513.55</b>		<b>\$ 41,891.28</b>
Track Maintenance	\$	1,367.46	\$	1,826.42	
Legal Services			\$	873.96	
Accounting Services	\$	1,004.50	\$	2,424.83	
Groundskeeping			\$	1,540.00	
Payroll Services	\$	21.35	\$	21.35	
Taxes	\$	284.26	\$	368.82	
Other Services			\$	1,473.10	
Security Services			\$	(34,142.75)	
Manure Hauling	\$	18,025.20	\$	28,323.60	
Advertisement	\$	12.95	\$	12.95	
Sound System	\$	1,200.00	\$	1,200.00	
<b>Total Services</b>			<b>\$ 21,915.72</b>		<b>\$ 3,922.28</b>
Equipment Repair			\$	(9.49)	
Motor Vehicle Repair	\$	451.13	\$	566.33	
Building Repair	\$	885.35	\$	937.82	
Horse Barn Repairs	\$	7,107.61	\$	7,107.61	
<b>Total Repairs</b>			<b>\$ 8,444.09</b>		<b>\$ 8,602.27</b>
Insurance	\$	453.00	\$	892.00	
Equipment Lease	\$	1,911.11	\$	5,733.33	
Equipment Supplies	\$	847.90	\$	847.90	
Financing Fees	\$	675.09	\$	1,466.96	
Sr Fair Expenses			\$	329.22	
Jr Fair Trophy, Ribbons			\$	533.75	
Square CC Fees	\$	325.55	\$	697.27	
Reconciliation Discrepancy			\$	(0.01)	
<b>Total Misc Expenses</b>			<b>\$ 4,212.65</b>		<b>\$ 10,500.42</b>
<b>Total Expenditures</b>			<b>\$ 99,685.04</b>		<b>\$ 193,603.58</b>
<b>Net Operating Income</b>			<b>\$ (40,566.81)</b>		<b>\$ (43,589.43)</b>

# Warren County Agricultural Society

## Statement of Cash Flows

February 2024

	TOTAL
<hr/>	
OPERATING ACTIVITIES	
Net Revenue	-15,982.14
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-26,005.00
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	-6,549.17
Payroll Liabilities:OH Income Tax	-456.62
Payroll Liabilities:OH Local Tax	-161.36
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-33,172.15</b>
<b>Net cash provided by operating activities</b>	<b>\$ -49,154.29</b>
NET CASH INCREASE FOR PERIOD	<b>\$ -49,154.29</b>
Cash at beginning of period	45,115.93
CASH AT END OF PERIOD	<b>\$ -4,038.36</b>
<hr/>	

**Warren County Agriculture Society  
Income Statement for Horse Operations  
3/31/2024**

	Revenue		YTD
Stall Invoices	\$ 45,680.00		\$ 147,646.00
Stall Payments	<u>\$ 29,976.00</u>		<u>\$ 120,641.00</u>
<b>Revenue for Month</b>		<u>\$ 29,976.00</u>	<u>\$ 120,641.00</u>
<b>Expenditures</b>			
Office Wages	\$ 1,923.08		\$ 7,067.32
Ground Maintenance Wages	\$ 1,923.08		\$ 7,692.24
Track Maintenance Wages	\$ 2,703.25		\$ 4,439.25
Employer Taxes	<u>\$ 1,230.77</u>		<u>\$ 4,733.85</u>
<b>Total Labor &amp; Benefits</b>		<u>\$ 7,780.18</u>	<u>\$ 23,932.66</u>
Electric	\$ 9,095.18		\$ 28,787.85
Propane			\$ 1,727.69
Water	\$ 1,140.66		\$ 9,140.14
Trash Hauling	<u>\$ 1,467.00</u>		<u>\$ 5,868.00</u>
<b>Total Utilities</b>		<u>\$ 11,702.84</u>	<u>\$ 45,523.68</u>
Infrastructure Repairs			\$ 1,826.42
Accounting Services	\$ 502.77		\$ 2,011.08
Maintenance Supplies			\$ 1,700.55
Manure Hauling	<u>\$ 20,862.25</u>		<u>\$ 49,185.85</u>
<b>Total Services</b>		<u>\$ 21,365.02</u>	<u>\$ 54,723.90</u>
Equipment Repair			\$ (9.49)
Motor Vehicle Repair			\$ 115.20
Fire Extinguisher Inspection			<u>\$ 736.55</u>
<b>Total Repairs</b>		<u>\$ -</u>	<u>\$ 842.26</u>
		\$ -	
Equipment Lease	<u>\$ 955.55</u>		<u>\$ 3,822.20</u>
<b>Total Equipment Lease</b>		<u>\$ 955.55</u>	<u>\$ 3,822.20</u>
Insurance	<u>\$ 1,132.83</u>		<u>\$ 4,531.32</u>
<b>Total Insurance</b>		<u>\$ 1,132.83</u>	<u>\$ 4,531.32</u>
<b>Total Expenditures</b>		<u>\$ 42,936.42</u>	<u>\$ 133,376.02</u>
<b>Net Operating Income</b>		<u><u>\$ (12,960.42)</u></u>	<u><u>\$ (12,735.02)</u></u>

**Warren County Agriculture Society**  
**Balance Sheet**  
**3/31/2024**

**ASSETS**

Current Assets

Bank Accounts

1-1-1110 \$ 8,944.66

1-1-1112 \$ (5,770.44)

Petty Cash \$ 1,000.00

**Total Current Assets** \$ 4,174.22

**Liabilities & Equity**

Child Support Withheld \$ 124.36

Federal Taxes Withheld \$ 453.13

OH Income Tax Withheld \$ -

Local Income Tax Withheld \$ (157.53)

Unemployment Tax \$ -

**Total Payroll Liabilities** \$ 419.96

Equity \$ 39,255.47

Net Revenue \$ (35,501.21)

**Total Equity** \$ 3,754.26

**Total Liabilities & Equity** \$ 4,174.22

**Warren County Agriculture Society**  
**Income Statement**  
**3/31/2024**

Revenue	Month	YTD
Priviledge Fees	\$ 1,735.00	\$ 3,085.00
Concessions		\$ 1,780.00
Other Sales	\$ 454.24	\$ 1,657.24
Membership Fees	\$ 35.00	\$ 350.00
<b>Total Other Sales</b>	<b>\$ 2,224.24</b>	<b>\$ 6,872.24</b>
Grounds Rental	\$ 7,282.50	\$ 7,782.50
Track Kitchen	\$ 1,050.00	\$ 3,635.00
Bldg A Rental	\$ 2,970.00	\$ 10,380.00
Bldg B Rental	\$ 400.00	\$ 400.00
Bldg C Rental		\$ 9,100.00
Bldg G Rental	\$ 400.00	\$ 400.00
Bldg E Rental	\$ 780.00	\$ 780.00
Bldg I Rental	\$ 220.00	\$ 460.00
Event Center Rental	\$ 6,665.00	\$ 16,515.00
Security Deposits		\$ (1,850.00)
<b>Total Building Rentals</b>	<b>\$ 19,767.50</b>	<b>\$ 47,602.50</b>
Camp Sites	\$ 1,890.00	\$ 3,380.00
Stalls, Pens, Barns	\$ 29,976.00	\$ 120,641.00
Storage	\$ 1,750.00	\$ 2,250.00
Cell Tower	\$ 8,323.13	\$ 33,098.68
<b>Total Other Rentals</b>	<b>\$ 41,939.13</b>	<b>\$ 159,369.68</b>
County Jr Fair Funds		\$ 100.00
<b>Total Restricted</b>		<b>\$ 100.00</b>
Interest Received	\$ 0.08	\$ 0.68
<b>Total Revenue</b>	<b>\$ 63,930.95</b>	<b>\$ 213,945.10</b>
 <b>Expenditures</b>		
Office Wages	\$ 7,052.49	\$ 42,350.98
Directors Wages	\$ 5,384.62	\$ 24,230.79
Ground Maintenance Wages	\$ 4,399.23	\$ 22,762.60
Track Maintenance Wages	\$ 6,948.00	\$ 29,518.45
Employer Taxes	\$ 2,262.13	\$ 12,692.11
Health Insurance	\$ 1,958.79	\$ 7,835.16
<b>Total Labor &amp; Benefits</b>	<b>\$ 28,005.26</b>	<b>\$ 139,390.09</b>
Board Expenses	\$ 387.39	\$ 782.95
Memberships	\$ 80.00	\$ 1,742.00
Ground Maintenance Supplies		\$ 1,846.20

Office Supplies	\$ 1,335.00		\$ 1,803.60	
Maintenance Supplies			\$ 12,930.14	
<b>Total Supplies</b>		<b>\$ 1,802.39</b>		<b>\$ 19,104.89</b>
Fuel	\$ 14.83		\$ 127.99	
Electricity	\$ 6,170.99		\$ 28,624.81	
Gas	\$ 6,116.20		\$ 6,729.44	
Propane			\$ 2,879.50	
Water	\$ 5,891.30		\$ 14,170.15	
Telephone	\$ 923.88		\$ 3,906.19	
Sewer			\$ 754.24	
Trash Hauling	\$ 241.22		\$ 4,057.38	
<b>Total Utilities</b>		<b>\$ 19,358.42</b>		<b>\$ 61,249.70</b>
Track Maintenance			\$ 1,826.42	
Legal Services			\$ 873.96	
Accounting Services			\$ 2,424.83	
Groundskeeping			\$ 1,540.00	
Payroll Services	\$ 121.72		\$ 143.07	
Taxes			\$ 368.82	
Other Services			\$ 1,473.10	
Security Services			\$ (34,142.75)	
Manure Hauling			\$ 28,323.60	
Sound System			\$ 1,200.00	
<b>Total Services</b>		<b>\$ 121.72</b>	<b>\$ -</b>	<b>\$ 4,031.05</b>
Equipment Repair	\$ 705.27		\$ 695.78	
Motor Vehicle Repair	\$ 1,223.16		\$ 1,789.49	
Building Repair			\$ 937.82	
Horse Barn Repairs	\$ 1,647.24		\$ 8,754.85	
Event Center Repairs				
<b>Total Repairs</b>		<b>\$ 3,575.67</b>	<b>\$ -</b>	<b>\$ 12,177.94</b>
Advertising			\$ 12.95	
Insurance			\$ 892.00	
Equipment Lease	\$ 1,911.11		\$ 7,644.44	
Equipment Supplies			\$ 847.90	
Financing Fees	\$ 850.38		\$ 2,317.34	
Sr Fair Expenses			\$ 329.22	
Jr Fair Trophy, Ribbons			\$ 533.75	
Square CC Fees	\$ 217.78		\$ 915.05	
Reconciliation Discrepancy			\$ (0.01)	
<b>Total Misc Expenses</b>		<b>\$ 2,979.27</b>		<b>\$ 13,492.64</b>
<b>Total Expenditures</b>		<b>\$ 55,842.73</b>		<b>\$ 249,446.31</b>
<b>Net Operating Income</b>		<b>\$ 8,088.22</b>		<b>\$ (35,501.21)</b>

# Warren County Agricultural Society

## Statement of Cash Flows

March 2024

	TOTAL
<hr/>	
OPERATING ACTIVITIES	
Net Revenue	50,528.22
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-42,440.00
Payroll Liabilities:Child Support Withholding	124.36
Payroll Liabilities:Federal Taxes (941/944)	0.00
Payroll Liabilities:OH Income Tax	453.13
Payroll Liabilities:OH Local Tax	-453.13
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-42,315.64</b>
<b>Net cash provided by operating activities</b>	<b>\$8,212.58</b>
NET CASH INCREASE FOR PERIOD	<b>\$8,212.58</b>
Cash at beginning of period	-4,038.36
CASH AT END OF PERIOD	<b>\$4,174.22</b>
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**Warren County Agriculture Society**  
**Income Statement for Horse Operations**  
**4/30/2024**

	Revenue		YTD
Stall Invoices	\$ 49,680.00		\$ 197,326.00
Stall Payments	<u>\$ 35,110.00</u>		<u>\$ 155,751.00</u>
<b>Revenue for Month</b>		<b><u>\$ 35,110.00</u></b>	<b><u>\$ 155,751.00</u></b>
<b>Expenditures</b>			
Office Wages	\$ 1,923.08		\$ 8,990.40
Ground Maintenance Wages	\$ 1,923.08		\$ 9,615.32
Track Maintenance Wages	\$ 2,806.00		\$ 7,245.25
Employer Taxes	<u>\$ 1,230.77</u>		<u>\$ 5,964.62</u>
<b>Total Labor &amp; Benefits</b>		<b>\$ 7,882.93</b>	<b>\$ 31,815.59</b>
Electric	\$ 7,439.90		\$ 36,227.75
Propane	\$ 1,470.39		\$ 3,198.08
Water	\$ 10,407.25		\$ 19,547.39
Trash Hauling	<u>\$ 1,467.00</u>		<u>\$ 7,335.00</u>
<b>Total Utilities</b>		<b>\$ 20,784.54</b>	<b>\$ 66,308.22</b>
Infrastructure Repairs	\$ 4,574.03		\$ 6,400.45
Accounting Services	\$ 502.77		\$ 2,513.85
Maintenance Supplies			\$ 1,700.55
Manure Hauling	<u>\$ 18,525.90</u>		<u>\$ 67,711.75</u>
<b>Total Services</b>		<b>\$ 23,602.70</b>	<b>\$ 78,326.60</b>
Equipment Repair			\$ (9.49)
Motor Vehicle Repair	\$ 4,200.00		\$ 4,315.20
Fire Extinguisher Inspection	<u>\$ 781.34</u>		<u>\$ 1,517.89</u>
<b>Total Repairs</b>		<b>\$ 4,981.34</b>	<b>\$ 5,823.60</b>
Equipment Lease	<u>\$ 955.55</u>		<u>\$ 4,777.75</u>
<b>Total Equipment Lease</b>		<b>\$ 955.55</b>	<b>\$ 4,777.75</b>
Insurance	<u>\$ 1,132.83</u>		<u>\$ 5,664.15</u>
<b>Total Insurance</b>		<b>\$ 1,132.83</b>	<b>\$ 5,664.15</b>
<b>Total Expenditures</b>		<b><u>\$ 59,339.89</u></b>	<b><u>\$ 192,715.91</u></b>
<b>Net Operating Income</b>		<b><u>\$ (24,229.89)</u></b>	<b><u>\$ (36,964.91)</u></b>

**Warren County Agriculture Society**  
**Balance Sheet**  
**4/30/2024**

**ASSETS**

Current Assets

Bank Accounts

1-1-1110 \$ 9,520.28

1-1-1112 \$ 18,612.31

Petty Cash \$ 1,000.00

**Total Current Assets** \$ 29,132.59

**Liabilities & Equity**

Child Support Withheld \$ 124.36

Federal Taxes Withheld \$ 2,643.28

OH Income Tax Withheld \$ 453.13

Local Income Tax Withheld \$ (157.53)

Unemployment Tax \$ -

**Total Payroll Liabilities** \$ 3,063.24

Equity \$ 39,255.47

Net Revenue \$ (13,186.12)

**Total Equity** \$ 26,069.35

**Total Liabilities & Equity** \$ 29,132.59

**Warren County Agriculture Society**  
**Income Statement**  
**4/30/2024**

Revenue	Month	YTD
Priviledge Fees	\$ 920.00	\$ 4,005.00
Concessions	\$ 1,295.00	\$ 3,075.00
Other Sales	\$ 12,165.00	\$ 13,822.24
Membership Fees	\$	\$ 350.00
<b>Total Other Sales</b>	<b>\$ 14,380.00</b>	<b>\$ 21,252.24</b>
Grounds Rental	\$ 18,349.00	\$ 26,301.50
Track Kitchen	\$ 1,295.00	\$ 4,930.00
Bldg A Rental	\$ 7,550.00	\$ 17,760.00
Bldg B Rental	\$	\$ 400.00
Bldg C Rental	\$	\$ 9,100.00
Bldg G Rental	\$	\$ 400.00
Bldg E Rental	\$	\$ 780.00
Bldg I Rental	\$	\$ 460.00
Event Center Rental	\$ 12,630.00	\$ 29,145.00
Security Deposits	\$ 500.00	\$ (1,350.00)
<b>Total Building Rentals</b>	<b>\$ 40,324.00</b>	<b>\$ 87,926.50</b>
Camp Sites	\$ 100.00	\$ 3,480.00
Stalls, Pens, Barns	\$ 35,110.00	\$ 155,751.00
Storage	\$ 4,650.00	\$ 6,900.00
Cell Tower	\$ 8,323.13	\$ 41,421.81
<b>Total Other Rentals</b>	<b>\$ 48,183.13</b>	<b>\$ 207,552.81</b>
County Jr Fair Funds	\$	\$ 100.00
State Grants	\$ 5,879.43	\$ 5,879.43
Sponsorships	\$ 1,125.00	\$ 1,125.00
<b>Total Restricted</b>	<b>\$ 7,004.43</b>	<b>\$ 7,104.43</b>
Interest Received	\$ 0.08	\$ 0.76
<b>Total Revenue</b>	<b>\$ 109,891.64</b>	<b>\$ 323,836.74</b>
 <b>Expenditures</b>		
Office Wages	\$ 6,461.74	\$ 52,525.79
Directors Wages	\$ 5,384.62	\$ 29,615.41
Ground Maintenance Wages	\$ 4,447.33	\$ 38,004.09
Track Maintenance Wages	\$ 6,652.15	\$ 21,663.37
Employer Taxes	\$ 1,630.10	\$ 14,322.21
Health Insurance	\$ 1,958.79	\$ 9,793.95
<b>Total Labor &amp; Benefits</b>	<b>\$ 26,534.73</b>	<b>\$ 165,924.82</b>

Board Expenses	\$	3,441.28	\$	4,224.23		
Memberships			\$	1,742.00		
Ground Maintenance Supplies	\$	418.73	\$	2,264.93		
Supplies for Resale	\$	662.20	\$	662.20		
Office Supplies	\$	562.58	\$	2,366.18		
Maintenance Supplies			\$	12,930.14		
<b>Total Supplies</b>			\$	5,084.79	\$	24,189.68
Fuel	\$	24.91	\$	152.90		
Electricity	\$	10,000.00	\$	38,624.81		
Gas	\$	3,934.92	\$	10,664.36		
Propane	\$	2,450.66	\$	5,330.16		
Water	\$	777.40	\$	14,947.55		
Telephone	\$	923.88	\$	4,830.07		
Sewer	\$	651.43	\$	1,405.67		
Trash Hauling	\$	4,003.77	\$	8,061.15		
<b>Total Utilities</b>			\$	22,766.97	\$	84,016.67
Race Purses	\$	(5,450.00)	\$	(5,450.00)		
Track Maintenance	\$	4,574.03	\$	6,400.45		
Legal Services	\$	807.19	\$	1,681.15		
Accounting Services	\$	7,730.55	\$	10,155.38		
Groundskeeping			\$	1,540.00		
Veterinary Services						
Payroll Services	\$	116.28	\$	259.35		
Taxes			\$	368.82		
Other Services	\$	1,588.25	\$	3,061.35		
Security Services			\$	(34,142.75)		
Manure Hauling	\$	9,012.60	\$	37,336.20		
Sound System			\$	1,200.00		
<b>Total Services</b>			\$	18,378.90	\$	22,409.95
Equipment Repair	\$	999.09	\$	1,694.87		
Motor Vehicle Repair	\$	4,345.41	\$	6,134.90		
Building Repair	\$	405.64	\$	1,343.46		
Horse Barn Repairs			\$	8,754.85		
Event Center Repairs	\$	371.25	\$	371.25		
<b>Total Repairs</b>			\$	6,121.39	\$	18,299.33
Advertising			\$	12.95		
Equipment Lease	\$	1,911.11	\$	9,555.55		
Equipment Supplies	\$	1,463.46	\$	2,311.36		
Financing Fees	\$	21.52	\$	2,338.86		
Insurance			\$	892.00		
Sr Fair Expenses			\$	329.22		
Sr Fair Trophy, Ribbons			\$	-		
Contest Judges			\$	-		
Jr Fair Expense	\$	3,250.00	\$	3,250.00		
Jr Fair Judges Expense	\$	(680.00)	\$	(680.00)		
Jr Fair Trophy, Ribbons			\$	533.75		
Jr Fair Sale Expense	\$	1,800.00	\$	1,800.00		

Other Jr Fair Expenses	\$	(175.00)	\$	(175.00)
Other Misc Expense			\$	-
Square CC Fees	\$	1,098.68	\$	2,013.73
Reconciliation Discrepancy			\$	(0.01)
<b>Total Misc Expenses</b>			<u>\$</u>	<u>8,689.77</u>
<b>Total Expenditures</b>			<u>\$</u>	<u>87,576.55</u>
<b>Net Operating Income</b>			<u>\$</u>	<u>22,315.09</u>
			<u>\$</u>	<u>(13,186.12)</u>

# Warren County Agricultural Society

## Statement of Cash Flows

April 2024

	TOTAL
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OPERATING ACTIVITIES	
Net Revenue	69,355.09
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-47,040.00
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	4,808.72
Payroll Liabilities:OH Income Tax	0.00
Payroll Liabilities:OH Local Tax	0.00
Payroll Liabilities:OH Unemployment Tax	-2,165.44
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-44,396.72</b>
<b>Net cash provided by operating activities</b>	<b>\$24,958.37</b>
NET CASH INCREASE FOR PERIOD	<b>\$24,958.37</b>
Cash at beginning of period	4,174.22
CASH AT END OF PERIOD	<b>\$29,132.59</b>
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**Warren County Agriculture Society**  
**Income Statement for Horse Operations**  
**5/31/2024**

	Revenue		YTD
Stall Invoices	\$ 48,065.00		\$ 245,391.00
Stall Payments	\$ 44,535.00		<u>\$ 200,286.00</u>
<b>Revenue for Month</b>		<u>\$ 44,535.00</u>	<u>\$ 200,286.00</u>
<b>Expenditures</b>			
Office Wages	\$ 1,923.08		\$ 10,913.48
Ground Maintenance Wages	\$ 2,884.62		\$ 12,499.94
Track Maintenance Wages	\$ 5,017.00		\$ 12,262.25
Employer Taxes	\$ 1,538.46		<u>\$ 7,503.08</u>
<b>Total Labor &amp; Benefits</b>		<u>\$ 11,363.16</u>	<u>\$ 43,178.75</u>
Electric	\$ 4,990.75		\$ 41,218.50
Propane			\$ 3,198.08
Water	\$ 3,188.81		\$ 22,736.20
Trash Hauling	\$ 1,467.00		<u>\$ 8,802.00</u>
<b>Total Utilities</b>		<u>\$ 9,646.56</u>	<u>\$ 75,954.78</u>
Infrastructure Repairs	\$ 3,500.00		\$ 9,900.45
Accounting Services	\$ 502.77		\$ 3,016.62
Maintenance Supplies			\$ 1,700.55
Manure Hauling	\$ 13,518.90		<u>\$ 81,230.65</u>
<b>Total Services</b>		<u>\$ 17,521.67</u>	<u>\$ 95,848.27</u>
Equipment Repair	\$ 316.25		\$ 306.76
Motor Vehicle Repair			\$ 4,315.20
Fire Extinguisher Inspection	\$ 276.75		<u>\$ 1,794.64</u>
<b>Total Repairs</b>		<u>\$ 593.00</u>	<u>\$ 6,416.60</u>
Equipment Lease	\$ 955.55		<u>\$ 5,733.30</u>
<b>Total Equipment Lease</b>		<u>\$ 955.55</u>	<u>\$ 5,733.30</u>
Insurance	\$ 1,132.83		<u>\$ 6,796.98</u>
<b>Total Insurance</b>		<u>\$ 1,132.83</u>	<u>\$ 6,796.98</u>
<b>Total Expenditures</b>		<u>\$ 41,212.77</u>	<u>\$ 233,928.68</u>
<b>Net Operating Income</b>		<u><u>\$ 3,322.23</u></u>	<u><u>\$ (33,642.68)</u></u>

**Warren County Agriculture Society**  
**Balance Sheet**  
**5/31/2024**

**ASSETS**

Current Assets

Bank Accounts

1-1-1110 \$ 7,010.64

1-1-1112 \$ 18,103.15

Petty Cash \$ 1,000.00

**Total Current Assets** \$ 26,113.79

**Liabilities & Equity**

Child Support Withheld \$ 124.36

Federal Taxes Withheld \$ 2,643.28

OH Income Tax Withheld \$ 453.13

Local Income Tax Withheld \$ (200.13)

Unemployment Tax \$ -

Total Payroll Liabilities \$ 3,020.64

Equity \$ 39,255.47

Net Revenue \$ (16,162.12)

Total Equity \$ 23,093.35

**Total Liabilities & Equity** \$ 26,113.99



**Warren County Agriculture Society**  
**Income Statement**  
**5/31/2024**

Revenue	Month	YTD
Season Tickets	\$ 35.00	\$ 35.00
Priviledge Fees	\$ 1,300.00	\$ 5,705.00
Concessions		\$ 3,075.00
Parking	\$ 2,640.00	\$ 2,640.00
Other Sales	\$ 1,860.00	\$ 15,682.24
Membership Fees	\$ 185.00	\$ 535.00
<b>Total Other Sales</b>	<b>\$ 6,020.00</b>	<b>\$ 27,672.24</b>
Grounds Rental	\$ 1,700.00	\$ 27,431.50
Track Kitchen	\$ 1,295.00	\$ 6,225.00
Bldg A Rental	\$ 4,726.00	\$ 22,656.00
Bldg B Rental		\$ 400.00
Bldg C Rental	\$ 1,950.00	\$ 11,050.00
Bldg G Rental		\$ 400.00
Bldg E Rental	\$ 980.00	\$ 1,760.00
Bldg I Rental	\$ 204.00	\$ 664.00
Event Center Rental	\$ 8,050.00	\$ 37,195.00
Security Deposits	\$ (2,000.00)	\$ (3,350.00)
<b>Total Building Rentals</b>	<b>\$ 16,905.00</b>	<b>\$ 104,431.50</b>
Camp Sites	\$ 9,540.00	\$ 13,020.00
Stalls, Pens, Barns	\$ 44,535.00	\$ 200,286.00
Storage	\$ 1,005.00	\$ 7,905.00
Cell Tower	\$ 8,716.71	\$ 50,138.52
<b>Total Other Rentals</b>	<b>\$ 63,796.71</b>	<b>\$ 271,349.52</b>
County Jr Fair Funds		\$ 100.00
State Grants		\$ 5,879.43
Sponsorships	\$ 7,925.00	\$ 9,050.00
<b>Total Restricted</b>	<b>\$ 7,925.00</b>	<b>\$ 15,029.43</b>
Interest Received	\$ 0.07	\$ 0.83
<b>Total Revenue</b>	<b>\$ 94,646.78</b>	<b>\$ 418,483.52</b>
<b>Expenditures</b>		
Office Wages	\$ 10,969.01	\$ 63,494.80
Directors Wages	\$ 8,076.93	\$ 37,692.34
Ground Maintenance Wages	\$ 13,030.62	\$ 51,034.71
Track Maintenance Wages	\$ 10,324.70	\$ 31,988.07
Employer Taxes	\$ 2,586.29	\$ 16,908.50
Health Insurance	\$ 180.62	\$ 9,974.57

	<b>Total Labor &amp; Benefits</b>		<b>\$ 45,168.17</b>		<b>\$ 211,092.99</b>
Board Expenses	\$ 155.00		\$ 4,379.23		
Memberships	\$ 200.00		\$ 1,942.00		
Ground Maintenance Supplies	\$ 5,158.76		\$ 7,423.69		
Supplies for Resale	\$ (372.90)		\$ 289.30		
Office Supplies	\$ 735.62		\$ 3,101.80		
Maintenance Supplies			\$ 12,930.14		
	<b>Total Supplies</b>		<b>\$ 5,876.48</b>	<b>\$ -</b>	<b>\$ 30,066.16</b>
Fuel	\$ 298.83		\$ 451.73		
Electricity	\$ 9,933.73		\$ 48,558.54		
Gas	\$ 926.10		\$ 11,590.46		
Propane			\$ 5,330.16		
Water	\$ 3,192.80		\$ 18,140.35		
Telephone	\$ 923.75		\$ 5,753.82		
Sewer			\$ 1,405.67		
Trash Hauling	\$ 3,810.45		\$ 11,871.60		
	<b>Total Utilities</b>		<b>\$ 19,085.66</b>	<b>\$ -</b>	<b>\$ 103,102.33</b>
Other Race Expenses	\$ 378.00		\$ 378.00		
Race Purses			\$ (5,450.00)		
Track Maintenance	\$ 3,500.00		\$ 9,900.45		
Legal Services			\$ 1,681.15		
Accounting Services	\$ 1,621.66		\$ 11,777.04		
Groundskeeping			\$ 1,540.00		
Veterinary Services					
Payroll Services	\$ 255.07		\$ 514.42		
Taxes			\$ 368.82		
Other Services			\$ 3,061.35		
Security Services	\$ 1,720.00		\$ (32,422.75)		
Manure Hauling	\$ 13,518.90		\$ 50,855.10		
Sound System			\$ 1,200.00		
	<b>Total Services</b>		<b>\$ 20,993.63</b>		<b>\$ 43,403.58</b>
Equipment Repair	\$ 632.51		\$ 2,327.38		
Motor Vehicle Repair	\$ 112.36		\$ 6,247.26		
Building Repair	\$ 1,555.77		\$ 2,899.23		
Horse Barn Repairs	\$ 1,140.00		\$ 9,894.85		
Event Center Repairs			\$ 371.25		
	<b>Total Repairs</b>		<b>\$ 3,440.64</b>		<b>\$ 21,739.97</b>
Advertising	\$ 406.00		\$ 418.95		
Equipment Lease	\$ 1,911.11		\$ 11,466.66		
Equipment Supplies			\$ 2,311.36		
Financing Fees	\$ 195.09		\$ 2,533.95		
Insurance			\$ 892.00		
Sr Fair Expenses			\$ 329.22		
Sr Fair Trophy, Ribbons			\$ -		
Contest Judges			\$ -		
Jr Fair Expense			\$ 3,250.00		
Jr Fair Judges Expense			\$ (680.00)		

Jr Fair Trophy, Ribbons		\$	533.75	
Jr Fair Sale Expense		\$	1,800.00	
Other Jr Fair Expenses		\$	(125.00)	
Other Misc Expense		\$	(50.00)	
Square CC Fees	\$	546.00	\$	2,559.73
Reconciliation Discrepancy			\$	(0.01)
<b>Total Misc Expenses</b>			<u>\$ 3,058.20</u>	<u>\$ 25,240.61</u>
<b>Total Expenditures</b>			<u>\$ 97,622.78</u>	<u>\$ 434,645.64</u>
<b>Net Operating Income</b>			<u><u>\$ (2,976.00)</u></u>	<u><u>\$ (16,162.12)</u></u>

# Warren County Agricultural Society

## Statement of Cash Flows

May 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	62,904.00
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-65,880.00
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	0.00
Payroll Liabilities:OH Income Tax	0.00
Payroll Liabilities:OH Local Tax	-42.80
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-65,922.80</b>
<b>Net cash provided by operating activities</b>	<b>\$ -3,018.80</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -3,018.80</b>
Cash at beginning of period	29,132.59
<b>CASH AT END OF PERIOD</b>	<b>\$26,113.79</b>

**Warren County Agriculture Society**  
**Income Statement for Horse Operations**  
**6/30/2024**

	Revenue		YTD
Stall Invoices	\$ 48,495.00		\$ 293,886.00
Stall Payments	\$ 36,120.00		<u>\$ 236,406.00</u>
<b>Revenue for Month</b>		<u><b>\$ 36,120.00</b></u>	<u><b>\$ 236,406.00</b></u>
<b>Expenditures</b>			
Office Wages	\$ 1,923.08		\$ 12,836.56
Ground Maintenance Wages	\$ 1,923.08		\$ 14,423.02
Track Maintenance Wages	\$ 3,562.00		\$ 15,824.25
Employer Taxes	\$ 1,230.77		<u>\$ 8,733.85</u>
<b>Total Labor &amp; Benefits</b>		<u><b>\$ 8,638.93</b></u>	<b>\$ 51,817.68</b>
Electric	\$ 4,671.72		\$ 45,890.22
Propane	\$ 1,420.23		\$ 4,618.31
Water	\$ 3,668.13		\$ 26,404.33
Trash Hauling	\$ 1,467.00		<u>\$ 10,269.00</u>
<b>Total Utilities</b>		<u><b>\$ 11,227.08</b></u>	<b>\$ 87,181.86</b>
Infrastructure Repairs	\$ 7,488.55		\$ 17,389.00
Accounting Services	\$ 502.77		\$ 3,519.39
Maintenance Supplies			\$ 1,700.55
Manure Hauling	\$ 13,018.20		<u>\$ 94,248.85</u>
<b>Total Services</b>		<u><b>\$ 21,009.52</b></u>	<b>\$ 116,857.79</b>
Equipment Repair	\$ 1,479.60		\$ 1,786.36
Motor Vehicle Repair			\$ 4,315.20
Fire Extinguisher Inspection	\$ 276.75		<u>\$ 2,071.39</u>
<b>Total Repairs</b>		<u><b>\$ 1,756.35</b></u>	<b>\$ 8,172.95</b>
Equipment Lease	<u>\$ 955.55</u>		<u>\$ 6,688.85</u>
<b>Total Equipment Lease</b>		<u><b>\$ 955.55</b></u>	<b>\$ 6,688.85</b>
Insurance	<u>\$ 1,132.83</u>		<u>\$ 7,929.81</u>
<b>Total Insurance</b>		<u><b>\$ 1,132.83</b></u>	<u><b>\$ 7,929.81</b></u>
<b>Total Expenditures</b>		<u><u><b>\$ 44,720.26</b></u></u>	<u><u><b>\$ 278,648.94</b></u></u>
<b>Net Operating Income</b>		<u><u><b>\$ (8,600.26)</b></u></u>	<u><u><b>\$ (42,242.94)</b></u></u>

Warren County Agriculture Society  
Balance Sheet  
6/30/2024

**ASSETS**

Current Assets

Bank Accounts

1-1-1110	\$ 27,043.17
1-1-1112	\$ (10,670.09)
Petty Cash	<u>\$ 1,000.00</u>

**Total Current Assets** \$ 17,373.08

**Liabilities & Equity**

Child Support Withheld	\$ -
Federal Taxes Withheld	\$ 2,643.28
OH Income Tax Withheld	\$ 453.13
Local Income Tax Withheld	\$ (557.03)
Unemployment Tax	<u>\$ -</u>
Total Payroll Liabilities	\$ 2,539.38

Equity	\$ 39,255.47
Net Revenue	\$ (24,421.77)

Total Equity \$ 14,833.70

**Total Liabilities & Equity** \$ 17,373.08

**Warren County Agriculture Society**  
**Income Statement**  
**6/30/2024**

Revenue	Month	YTD
Season Tickets	\$ 2,495.00	\$ 2,530.00
Priviledge Fees	\$ 1,222.50	\$ 6,927.50
Concessions	\$ 6,114.00	\$ 9,189.00
Parking	\$ 4,795.00	\$ 7,635.00
Other Sales	\$ 6,748.00	\$ 22,430.24
Membership Fees	\$ 2,105.00	\$ 2,640.00
Contest Fees	\$ 674.53	\$ 674.53
<b>Total Other Sales</b>	<b>\$ 24,154.03</b>	<b>\$ 52,026.27</b>
Grounds Rental	\$ 1,300.00	\$ 28,901.50
Track Kitchen	\$ 1,295.00	\$ 7,520.00
Bldg A Rental	\$ 5,990.00	\$ 28,476.00
Bldg B Rental		\$ 400.00
Bldg C Rental		\$ 11,050.00
Bldg G Rental		\$ 400.00
Bldg E Rental		\$ 1,760.00
Bldg I Rental	\$ 500.00	\$ 1,164.00
Event Center Rental	\$ 9,700.00	\$ 46,895.00
Security Deposits	\$ (4,850.00)	\$ (8,200.00)
<b>Total Building Rentals</b>	<b>\$ 13,935.00</b>	<b>\$ 118,366.50</b>
Camp Sites	\$ 22,275.00	\$ 35,295.00
Stalls, Pens, Barns	\$ 36,120.00	\$ 236,406.00
Storage		\$ 7,905.00
Cell Tower	\$ 8,716.71	\$ 58,855.23
<b>Total Other Rentals</b>	<b>\$ 67,111.71</b>	<b>\$ 338,461.23</b>
Local Govt Funds	\$ 4,206.36	\$ 4,206.36
County Jr Fair Funds		\$ 100.00
State Grants		\$ 5,879.43
Sponsorships	\$ 4,750.00	\$ 13,800.00
Harness Racing State Funds	\$ 15,390.00	\$ 15,390.00
Sponsorships - Unrestricted	\$ 2,700.00	\$ 2,700.00
<b>Total Support</b>	<b>\$ 27,046.36</b>	<b>\$ 42,075.79</b>
Interest Received	\$ 0.10	\$ 0.93
<b>Total Revenue</b>	<b>\$ 132,247.20</b>	<b>\$ 550,930.72</b>
<b>Expenditures</b>		
Office Wages	\$ 10,770.94	\$ 74,265.74
Directors Wages	\$ 5,384.62	\$ 43,076.96

Ground Maintenance Wages	\$ 8,295.58	\$ 59,330.29	
Track Maintenance Wages	\$ 7,408.15	\$ 39,396.22	
Employer Taxes	\$ 1,654.39	\$ 18,562.89	
Health Insurance	\$ 1,808.13	\$ 11,782.70	
<b>Total Labor &amp; Benefits</b>		<b>\$ 35,321.81</b>	<b>\$ 246,414.80</b>
Board Expenses	\$ 971.79	\$ 5,351.02	
Memberships	\$ 80.00	\$ 2,022.00	
Ground Maintenance Supplies		\$ 7,423.69	
Supplies for Resale	\$ 110.17	\$ 399.47	
Office Supplies	\$ 684.27	\$ 3,786.07	
Other Race Expenses	\$ 140.00	\$ 518.00	
Maintenance Supplies		\$ 12,930.14	
<b>Total Supplies</b>		<b>\$ 1,986.23</b>	<b>\$ 32,430.39</b>
Fuel	\$ 337.66	\$ 789.39	
Electricity	\$ 7,500.00	\$ 56,058.54	
Gas	\$ 3,675.08	\$ 15,265.54	
Propane	\$ 2,367.06	\$ 7,697.22	
Water	\$ 5,646.10	\$ 23,786.45	
Telephone	\$ 923.75	\$ 6,677.57	
Sewer	\$ 361.38	\$ 1,767.05	
Trash Hauling	\$ 2,875.82	\$ 14,747.42	
<b>Total Utilities</b>		<b>\$ 23,686.85</b>	<b>\$ 126,789.18</b>
Blankets & Trophies	\$ 1,935.00	\$ 1,935.00	
Ice Purses		\$ (5,450.00)	
Track Maintenance	\$ 7,488.55	\$ 17,389.00	
Legal Services		\$ 1,681.15	
Accounting Services	\$ 2,664.18	\$ 14,441.22	
Groundskeeping		\$ 1,540.00	
Veterinary Services	\$ 60.07	\$ 60.07	
Payroll Services	\$ 144.62	\$ 659.04	
Taxes		\$ 368.82	
Other Services		\$ 3,061.35	
Security Services		\$ (32,422.75)	
Manure Hauling	\$ 10,000.00	\$ 60,855.10	
Sound System		\$ 1,200.00	
<b>Total Services</b>		<b>\$ 22,292.42</b>	<b>\$ 65,318.00</b>
Equipment Repair	\$ 2,959.20	\$ 5,286.58	
Motor Vehicle Repair		\$ 6,247.26	
Building Repair	\$ 910.68	\$ 3,803.50	
Horse Barn Repairs		\$ 9,894.85	
Event Center Repairs		\$ 377.66	
<b>Total Repairs</b>		<b>\$ 3,869.88</b>	<b>\$ 25,609.85</b>
Advertising	\$ 6,051.32	\$ 6,470.27	
Equipment Lease	\$ 1,911.11	\$ 13,377.77	
Equipment Supplies		\$ 2,311.36	
Financing Fees	\$ 1,391.55	\$ 3,925.50	



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# Warren County Agricultural Society

## Statement of Cash Flows

July 2024

	TOTAL
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OPERATING ACTIVITIES	
Net Revenue	116,918.72
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-40,480.00
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	0.00
Payroll Liabilities:OH Income Tax	0.00
Payroll Liabilities:OH Local Tax	0.00
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-40,480.00</b>
<b>Net cash provided by operating activities</b>	<b>\$76,438.72</b>
NET CASH INCREASE FOR PERIOD	<b>\$76,438.72</b>
Cash at beginning of period	17,373.08
<b>CASH AT END OF PERIOD</b>	<b>\$93,811.80</b>
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Warren County Agriculture Society  
Income Statement for Horse Operations  
8/31/2024

	Revenue		YTD
Stall Invoices	\$ 34,325.00		\$ 370,551.00
Stall Payments	\$ 37,962.50		<u>\$ 306,733.50</u>
<b>Revenue for Month</b>		<b>\$ 37,962.50</b>	<b><u>\$ 306,733.50</u></b>
<b>Expenditures</b>			
Office Wages	\$ 2,173.08		\$ 17,757.72
Ground Maintenance Wages	\$ 1,923.08		\$ 18,269.18
Track Maintenance Wages	\$ 4,509.40		\$ 23,940.65
Employer Taxes	\$ 1,310.77		<u>\$ 11,539.39</u>
<b>Total Labor &amp; Benefits</b>		<b>\$ 9,916.33</b>	<b>\$ 71,506.94</b>
Electricity	\$ 9,876.99		\$ 60,380.95
Propane			\$ 6,105.65
Water	\$ 7,109.78		\$ 38,180.93
Trash Hauling	\$ 1,467.00		<u>\$ 13,203.00</u>
<b>Total Utilities</b>		<b>\$ 18,453.77</b>	<b>\$ 117,870.53</b>
Infrastructure Repair	\$ 6,488.69		\$ 31,923.70
Accounting Services	\$ 502.77		\$ 4,524.93
Maintenance Supplies	\$ 14.99		\$ 1,715.54
Manure Hauling	\$ 17,623.80		<u>\$ 129,890.85</u>
<b>Total Services</b>		<b>\$ 24,630.25</b>	<b>\$ 168,055.02</b>
Equipment Repair			\$ 3,189.59
Motor Vehicle Repair	\$ 50.46		\$ 4,906.48
Fire Extinguisher Inspection	\$ 220.50		<u>\$ 2,291.89</u>
<b>Total Repairs</b>		<b>\$ 270.96</b>	<b>\$ 10,387.96</b>
Equipment Lease	\$ 955.55		<u>\$ 8,599.95</u>
<b>Total Misc Expenses</b>		<b>\$ 955.55</b>	<b>\$ 8,599.95</b>
Insurance	\$ 1,132.83		<u>\$ 10,195.47</u>
<b>Total Insurance</b>		<b>\$ 1,132.83</b>	<b>\$ 10,195.47</b>
<b>Total Expenditures</b>		<b>\$ 55,359.69</b>	<b>\$ 386,615.87</b>
<b>Net Operating Income</b>		<b>\$ (17,397.19)</b>	<b>\$ (79,882.37)</b>

**Warren County Agriculture Society**  
**Income Statement**  
**8/31/2024**

Revenue	Month	YTD
Admissions		\$ 286,567.00
Season Tickets		\$ 19,950.00
Priviledge Fees		\$ 15,165.00
Concessions		\$ 24,844.00
Other Sales	\$ 3,805.71	\$ 115,307.59
Membership Fees		\$ 4,600.00
Parking		\$ 7,760.00
Entry Fees		\$ 5,225.00
Contest Fees		\$ 1,440.20
<b>Total Other Sales</b>	<b>\$ 3,805.71</b>	<b>\$ 480,858.79</b>
Grounds Rental		\$ 32,832.50
Track Kitchen	\$ 1,295.00	\$ 10,110.00
Bldg A Rental	\$ 3,330.00	\$ 34,696.00
Bldg B Rental		\$ 400.00
Bldg C Rental		\$ 11,550.00
Bldg G Rental		\$ 400.00
Bldg E Rental	\$ 600.00	\$ 2,360.00
Bldg I Rental		\$ 2,164.00
Event Center Rental	\$ 5,300.00	\$ 62,365.00
Security Deposits	\$ (3,000.00)	\$ (18,755.00)
<b>Total Building Rentals</b>	<b>\$ 7,525.00</b>	<b>\$ 138,122.50</b>
Camp Sites	\$ 480.00	\$ 33,985.00
Stalls, Pens, Barns	\$ 29,887.50	\$ 306,608.50
Storage		\$ 7,905.00
Cell Tower	\$ 3,017.42	\$ 76,327.96
<b>Total Other Rentals</b>	<b>\$ 33,384.92</b>	<b>\$ 424,826.46</b>
Local Govt Funds		\$ 4,206.36
County Jr Fair Funds		\$ 100.00
State Grants	\$ 50,000.00	\$ 55,879.43
Sponsorships	\$ 2,264.25	\$ 90,565.13
Harness Racing State Funds		\$ 31,390.00
Sponsorships - Unrestricted		\$ 20,922.50
<b>Total Support</b>	<b>\$ 52,264.25</b>	<b>\$ 203,063.42</b>
Interest Received	\$ 0.25	\$ 1.69
<b>Total Revenue</b>	<b>\$ 96,980.13</b>	<b>\$ 1,246,872.86</b>

**Expenditures**

Office Wages	\$ 9,685.59	\$ 99,919.42	
Directors Wages	\$ 5,384.62	\$ 53,846.20	
Ground Maintenance Wages	\$ 13,264.48	\$ 87,418.82	
Track Maintenance Wages	\$ 8,605.55	\$ 57,097.42	
Employer Taxes	\$ 1,702.34	\$ 22,124.41	
Health Insurance	\$ 1,628.82	\$ 15,040.34	
<b>Total Labor &amp; Benefits</b>		<b>\$ 40,271.40</b>	<b>\$ 335,446.61</b>

Board Expenses		\$ 5,696.26	
Memberships		\$ 2,212.00	
Ground Maintenance Supplies	\$ 2,165.65	\$ 36,973.74	
Supplies for Resale		\$ 6,899.47	
Office Supplies	\$ 815.07	\$ 5,025.72	
Other Race Expenses		\$ 518.00	
Maintenance Supplies	\$ 618.67	\$ 5,827.75	
<b>Total Supplies</b>		<b>\$ 3,599.39</b>	<b>\$ 63,152.94</b>

Fuel		\$ 3,557.56	
Electricity	\$ 14,130.00	\$ 70,188.54	
Gas	\$ 2,690.64	\$ 17,956.18	
Propane		\$ 10,176.13	
Water	\$ 14,701.13	\$ 38,787.58	
Telephone	\$ 929.88	\$ 9,434.70	
Sewer	\$ 785.26	\$ 2,552.31	
Trash Hauling	\$ 285.93	\$ 19,052.01	
<b>Total Utilities</b>		<b>\$ 33,522.84</b>	<b>\$ 171,705.01</b>

Trophies & Blankets		\$ 1,935.00	
Race Tax		\$ 568.78	
Race Purses	\$ 8,886.86	\$ 103,667.18	
Photo Finish		\$ 675.00	
Track Maintenance	\$ 6,214.29	\$ 31,649.30	
Track Announcer & Judges		\$ 5,695.00	
Legal Services		\$ 2,066.15	
Accounting Services		\$ 16,073.43	
Groundskeeping		\$ 2,865.00	
Veterinary Services		\$ 472.63	
Entertainment		\$ 55,525.00	
Ride Co Expenses		\$ 122,726.00	
Parking	\$ 750.00	\$ 10,432.00	
Payroll Services	\$ 147.50	\$ 959.81	
Taxes		\$ 255.32	
Other Services	\$ 5,550.00	\$ 8,611.35	
Security Services	\$ (30,623.75)	\$ (37,477.75)	
Cleaning Services	\$ 5,476.00	\$ 18,446.13	
Manure Hauling		\$ 79,381.00	
Sound System		\$ 1,200.00	
<b>Total Services</b>		<b>\$ (3,599.10)</b>	<b>\$ 425,726.33</b>
Equipment Repair		\$ 8,093.04	

Motor Vehicle Repair	\$ 50.46	\$ 6,838.54	
Building Repair	\$ 2,347.50	\$ 8,952.96	
Horse Barn Repairs		\$ 9,894.85	
Event Center Repairs		\$ 812.00	
<b>Total Repairs</b>		<b>\$ 2,397.96</b>	<b>\$ 34,591.39</b>
Advertising	\$ 2,420.00	\$ 17,215.57	
Equipment Lease	\$ 1,911.11	\$ 17,199.99	
Equipment Supplies	\$ (7,942.00)	\$ (5,630.64)	
Financing Fees	\$ 5,793.61	\$ 11,444.76	
Insurance	\$ (7,654.72)	\$ 35,540.86	
Sr Fair Expenses	\$ 1,000.00	\$ 15,307.62	
Sr Fair Trophy, Ribbons	\$ 5,787.40	\$ 5,787.40	
Contest Expenses		\$ 240.00	
Contest Judges		\$ 3,245.00	
Jr Fair Expense	\$ 440.07	\$ 3,690.07	
Jr Fair Judges Expense		\$ 9,610.00	
Jr Fair Trophy, Ribbons	\$ 231.40	\$ 6,910.40	
Jr Fair Sale Expense	\$ 2,675.00	\$ 4,475.00	
Other Jr Fair Expenses		\$ 4,070.46	
Other Misc Expense	\$ 10.99	\$ 10.99	
Square CC Fees	\$ 400.10	\$ 3,650.78	
Reconciliation Discrepancy		\$ (0.07)	
<b>Total Misc Expenses</b>		<b>\$ 5,072.96</b>	<b>\$ 132,768.19</b>
<b>Total Expenditures</b>		<b>\$ 81,265.45</b>	<b>\$ 1,163,390.47</b>
<b>Net Operating Income</b>		<b>\$ 15,714.68</b>	<b>\$ 83,482.39</b>

# Warren County Agricultural Society

## Statement of Cash Flows

August 2024

	TOTAL
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OPERATING ACTIVITIES	
Net Revenue	64,670.44
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-33,080.00
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	0.00
Payroll Liabilities:OH Income Tax	0.00
Payroll Liabilities:OH Local Tax	0.00
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-33,080.00</b>
<b>Net cash provided by operating activities</b>	<b>\$31,590.44</b>
NET CASH INCREASE FOR PERIOD	<b>\$31,590.44</b>
Cash at beginning of period	93,811.80
<b>CASH AT END OF PERIOD</b>	<b>\$125,402.24</b>
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**Warren County Agriculture Society**  
**Income Statement for Horse Operations**  
**9/30/2024**

**Revenue**

YTD

Stalls Invoices	\$ 36,425.00		\$ 406,976.00	
Payments Received	\$ 25,719.50			\$ 332,453.00
<b>Total Revenue</b>		<b>\$ 25,719.50</b>		<b>\$ 332,453.00</b>

**Expenditures**

Office Wages	\$ 1,650.00		\$ 19,407.72	
Ground Maintenance Wages	\$ 1,923.08		\$ 20,192.26	
Track Maintenance Wages	\$ 3,951.00		\$ 27,891.65	
Employer Taxes	\$ 1,143.39		\$ 12,682.78	
<b>Total Labor &amp; Benefits</b>		<b>\$ 8,667.47</b>		<b>\$ 80,174.41</b>
Electricity	\$ 4,532.58		\$ 64,913.53	
Propane	\$ 51.08		\$ 6,156.73	
Water	\$ 4,558.68		\$ 42,739.61	
Trash Hauling	\$ 1,467.00		\$ 14,670.00	
<b>Total Utilities</b>		<b>\$ 10,609.34</b>		<b>\$ 128,479.87</b>
Infrastructure Repairs	\$ 5,091.84		\$ 37,015.54	
Accounting Services	\$ 502.77		\$ 5,027.70	
Maintenance Supplies	\$ 260.68		\$ 1,976.22	
Manure Hauling	\$ 11,015.40		\$ 140,906.25	
<b>Total Services</b>		<b>\$ 16,870.69</b>		<b>\$ 184,925.71</b>
Equipment Repair	\$ 168.75		\$ 3,358.34	
Motor Vehicle Repair	\$ 185.32		\$ 5,091.80	
Fire Extinguisher Inspection	\$ 3,698.22		\$ 5,990.11	
<b>Total Repairs</b>		<b>\$ 4,052.29</b>		<b>\$ 14,440.25</b>
Equipment Lease	\$ 955.55		\$ 9,555.50	
<b>Total Misc Expenses</b>		<b>\$ 955.55</b>		<b>\$ 9,555.50</b>
Insurance	\$ 1,132.83		\$ 11,328.30	
<b>Total Insurance</b>		<b>\$ 1,132.83</b>		<b>\$ 11,328.30</b>
<b>Total Expenditures</b>		<b>\$ 42,288.17</b>		<b>\$ 428,904.04</b>
<b>Net Operating Income</b>		<b>\$ (16,568.67)</b>		<b>\$ (96,451.04)</b>



**Warren County Agriculture Society**  
**Balance Sheet**  
**9/30/2024**

**ASSETS**

Current Assets

Bank Accounts

1-1-1110 \$ 159,216.67

1-1-1112 \$ 42,246.45

Petty Cash \$ 1,000.00

**Total Current Assets** \$ 202,463.12

**Liabilities & Equity**

Child Support Withheld

Federal Taxes Withheld \$ 2,643.28

OH Income Tax Withheld \$ 453.13

Local Income Tax Withheld \$ (557.03)

Unemployment Tax \$ -

**Total Payroll Liabilities** \$ 2,539.38

Equity \$ 39,255.47

Net Revenue \$ 160,668.27

**Total Equity** \$ 199,923.74

**Total Liabilities & Equity** \$ 202,463.12

**Warren County Agriculture Society**  
**Income Statement**  
**9/30/2024**

Revenue	Month	YTD
Admissions		\$ 286,567.00
Season Tickets		\$ 19,950.00
Priviledge Fees		\$ 15,165.00
Concessions	\$ 600.00	\$ 25,444.00
Other Sales	\$ 2,248.00	\$ 117,555.59
Membership Fees		\$ 4,600.00
Parking		\$ 7,760.00
Entry Fees		\$ 5,225.00
Contest Fees		\$ 1,440.20
<b>Total Other Sales</b>	<b>\$ 2,848.00</b>	<b>\$ 483,706.79</b>
Grounds Rental	\$ 250.00	\$ 33,082.50
Track Kitchen	\$ 1,295.00	\$ 11,405.00
Bldg A Rental	\$ 6,060.00	\$ 40,756.00
Bldg B Rental		\$ 400.00
Bldg C Rental	\$ 1,516.00	\$ 13,066.00
Bldg D Rental	\$ 3,000.00	\$ 3,000.00
Bldg E Rental	\$ 300.00	\$ 2,660.00
Bldg G Rental		\$ 400.00
Bldg I Rental	\$ 1,000.00	\$ 3,164.00
Event Center Rental	\$ 15,375.00	\$ 77,740.00
Security Deposits	\$ (2,750.00)	\$ (21,505.00)
<b>Total Building Rentals</b>	<b>\$ 26,046.00</b>	<b>\$ 164,168.50</b>
Camp Sites	\$ 240.00	\$ 34,225.00
Stalls, Pens, Barns	\$ 25,719.50	\$ 332,328.00
Storage		\$ 7,905.00
Cell Tower	\$ 15,144.22	\$ 91,472.18
<b>Total Other Rentals</b>	<b>\$ 41,103.72</b>	<b>\$ 465,930.18</b>
Local Govt Funds		\$ 4,206.36
County Jr Fair Funds		\$ 100.00
State Grants	\$ 106,831.86	\$ 162,711.29
Sponsorships	\$ 500.00	\$ 91,065.13
Other Support		\$ 31,390.00
Sponsorships - Unrestricted		\$ 20,922.50
<b>Total Govt Support</b>	<b>\$ 107,331.86</b>	<b>\$ 310,395.28</b>
Interest Received	\$ 0.85	\$ 2.54
<b>Total Revenue</b>	<b>\$ 177,330.43</b>	<b>\$ 1,424,203.29</b>

**Expenditures**

Office Wages	\$ 9,838.91	\$ 109,758.33	
Directors Wages	\$ 2,692.31	\$ 56,538.51	
Ground Maintenance Wages	\$ 6,360.58	\$ 93,779.40	
Track Maintenance Wages	\$ 7,524.08	\$ 64,621.50	
Employer Taxes	\$ 1,606.80	\$ 23,731.21	
Health Insurance	\$ 1,628.82	\$ 16,669.16	
<b>Total Labor &amp; Benefits</b>		<b>\$ 29,651.50</b>	<b>\$ 365,098.11</b>

Board Expenses		\$ 5,696.26	
Memberships	\$ 87.83	\$ 2,299.83	
Ground Maintenance Supplies	\$ 260.68	\$ 36,973.74	
Supplies for Resale	\$ 409.56	\$ 7,309.03	
Office Supplies	\$ 910.23	\$ 5,896.48	
Other Race Expenses		\$ 518.00	
Maintenance Supplies		\$ 6,127.90	
<b>Total Supplies</b>		<b>\$ 1,668.30</b>	<b>\$ 64,821.24</b>

Fuel	\$ 122.92	\$ 3,680.48	
Electricity	\$ 24,753.98	\$ 94,942.52	
Gas	\$ (3,021.96)	\$ 14,934.22	
Propane	\$ 85.14	\$ 10,261.27	
Water	\$ 7,343.05	\$ 46,130.63	
Telephone	\$ 929.88	\$ 10,364.58	
Sewer	\$ 382.60	\$ 2,934.91	
Waste Hauling	\$ 3,014.66	\$ 22,066.67	
<b>Total Utilities</b>		<b>\$ 33,610.27</b>	<b>\$ 205,315.28</b>

Trophies & Blankets		\$ 1,935.00	
Race Tax	\$ 28.94	\$ 597.72	
Race Purses		\$ 103,667.18	
Photo Finish		\$ 675.00	
Track Maintenance	\$ 5,091.84	\$ 36,741.14	
Track Announcer & Judges		\$ 5,695.00	
Legal Services	\$ 1,767.50	\$ 3,833.65	
Accounting Services	\$ 85.07	\$ 16,158.51	
Groundskeeping		\$ 2,865.00	
Veterinary Services	\$ 4,000.00	\$ 4,472.63	
Entertainment		\$ 55,525.00	
Ride Co Expenses		\$ 122,726.00	
Parking		\$ 10,432.00	
Payroll Services	\$ 242.72	\$ 1,202.53	
Taxes	\$ (7,658.90)	\$ (7,403.58)	
Other Services	\$ 7,834.12	\$ 16,445.47	
Security Services		\$ (37,477.75)	
Cleaning Services		\$ 18,446.13	
Manure Hauling	\$ 18,018.20	\$ 97,399.20	
Sound System	\$ 300.00	\$ 1,500.00	
<b>Total Services</b>		<b>\$ 29,709.49</b>	<b>\$ 455,435.83</b>

Equipment Repair	\$ 168.75		\$ 8,261.79	
Motor Vehicle Repair	\$ 185.32		\$ 7,023.86	
Building Repair			\$ 8,952.96	
Horse Barn Repairs			\$ 9,894.85	
Event Center Repairs			\$ 812.00	
<b>Total Repairs</b>		<b>\$ 354.07</b>		<b>\$ 34,945.46</b>
Advertising			\$ 17,215.57	
Equipment Lease	\$ 10,840.42		\$ 28,040.41	
Equipment Supplies			\$ (5,630.64)	
Financing Fees	\$ 899.57		\$ 12,344.33	
Insurance	\$ (10,000.00)		\$ 25,540.86	
Sr Fair Expenses	\$ 1,400.00		\$ 16,707.62	
Sr Fair Trophy, Ribbons	\$ 92.41		\$ 5,879.81	
Contest Expenses			\$ 240.00	
Contest Judges	\$ (260.00)		\$ 2,985.00	
Jr Fair Expense	\$ 425.67		\$ 4,115.74	
Jr Fair Judges Expense			\$ 9,610.00	
Jr Fair Trophy, Ribbons	\$ 768.60		\$ 7,679.00	
Jr Fair Sale Expense			\$ 4,475.00	
Other Jr Fair Expenses	\$ 378.26		\$ 4,448.72	
Other Misc Expense	\$ 418.46		\$ 429.45	
Square CC Fees	\$ 312.53		\$ 3,963.31	
Reconciliation Discrepancy			\$ (0.08)	
<b>Total Misc Expenses</b>		<b>\$ 5,275.92</b>		<b>\$ 138,044.10</b>
<b>Total Expenditures</b>		<b>\$ 100,269.55</b>		<b>\$ 1,263,660.02</b>
<b>Net Operating Income</b>		<b>\$ 77,060.88</b>		<b>\$ 160,543.27</b>

# Warren County Agricultural Society

## Statement of Cash Flows

September 2024

	TOTAL
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OPERATING ACTIVITIES	
Net Revenue	143,792.87
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Accounts Receivable	-66,731.99
Payroll Liabilities:Child Support Withholding	0.00
Payroll Liabilities:Federal Taxes (941/944)	0.00
Payroll Liabilities:OH Income Tax	0.00
Payroll Liabilities:OH Local Tax	0.00
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>-66,731.99</b>
<b>Net cash provided by operating activities</b>	<b>\$77,060.88</b>
NET CASH INCREASE FOR PERIOD	<b>\$77,060.88</b>
Cash at beginning of period	125,402.24
CASH AT END OF PERIOD	<b>\$202,463.12</b>
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EXHIBIT #3  
CURRENT OUTSTANDING BILLS /  
EXPENDITURES FOR WCAS

Outstanding Payables  
10/31/24

Date of Invoice

Hillside Maintenance	\$ 266.85	9/24/2024	Cleaning, restroom supplies		
Mapleleaf	\$ 3,080.00	10/2/2024	Mowing		
Sunrise	\$ 2,866.82	10/2/2024	Propane		
McHenry Equipment	\$ 1,140.00	10/8/2024	Harrow		
Great American Financial	\$ 1,294.17	9/7/2024	Copier lease (2 months)		
Koenig	\$ 38.41	9/17/2024	Maintenance supplies		
Walt Luti	\$ 236.44	9/26/2024	Vehicle repairs		
Lifestyle Comfort	\$ 260.00	8/29/2024	PM for Heating		
Dee Woebkenberg	\$ 160.00	8/20/2024	Photos for blanket sponsors		
Cintas	\$ 452.76	8/29/2024	Mats (3 months)		
Cintas Fire	\$ 1,343.80	7/30/2024	Backflow inspection		
Cintas Fire	\$ 271.80	9/1/2024	Sprinkler inspection		
Cintas Fire	\$ 1,072.00	9/1/2024	Sep - Oct Alarm Monitoring		
WC 4-H Committee	\$ 28.00	9/2/2024	Lemonade coupons		
Asher Home Improvement	\$ 650.00	10/21/2024	Repair trim on Barn 1 & 3		
KT Holden	\$ 4,365.40	9/16/2024	Repair 1-1/2" watermain break barn 7		
R & W Heating	\$ 422.63	9/6/2024	Bldg A AC Repair		
Holly Woolridge	\$ 1,000.00	10/28/2024	Gate worker		
Manure Removal	\$ 38,152.50	8/1/2024	Manure		
Intren	\$ 12,703.22	7/24/2024	Electrical Repair		
Duke Gas	\$ 1,182.41	9/30/2024	Gas		
Rumpke	\$ 2,367.16	9/17/2024	Trash pickup		
City of Lebanon	\$ 37,100.16	10/25/2024	Utilities		
Ace Hardware	\$ 3.58	10/22/2024	Maintenance supplies		
Visa	\$ 22,765.40	10/23/2024	Credit Card		

Total due \$ 133,223.51

Main Account Cash Balance \$ 39,551.99

Deficiency \$ 93,671.52

*R.L.*



EXHIBIT #4:

COPY OF STALL RENTAL AGREEMENT



**HORSE STALL RENTAL USE AGREEMENT**  
**WARREN COUNTY FAIRGROUNDS**  
**WARREN COUNTY AGRICULTURAL SOCIETY (WCAS)**  
Effective **October 1, 2024**

**These stall rental use and safety regulations and restrictions must be acknowledged, signed and agreed to by all horsemen(people) renting from WCAS.**

**GENERAL RULES AND REQUIREMENTS**

**1. RESPONSIBILITY AND COMPLIANCE**

**THESE RULES APPLY TO ANYONE EXECUTING THE WITHIN AGREEMENT**

- *The person who signs the Stall Rental Agreement thereby warrants to WCAS the following:*
  - *The Renter has provided all Owners, Employees, and subleases with a copy of the current version of these rules and requirements, and the signed rental agreement.*

**2. BARN STALLS ARE RENTED ONLY BY THE PERSON EXECUTING THIS AGREEMENT**

- "Renters" are defined as those who have made a written application for stall rentals on the approved WCAS Horse Stall Rental Application form and approved by the WCAS Staff and Board.
- Stall renters will be responsible for payment of rent and full compliance with all Stall Rental and Use Rules, as well as for their own conduct and that of others providing care and services for animals using the stalls rented, their employees, contractors, and guests.
- Renters may not switch or trade stalls or rent stalls in another barn. Only the WCAS staff may re-assign, and/or delete stalls rented to a renter.
- Requests for changes in the number or location of stalls rented must be submitted in writing to the WCAS Staff in advance of such changes being made. Any stalls dropped must be at the end of stalls rented by RENTER to avoid isolated unrented stalls.
- The Renter (who signed the lease) will remain liable for all unpaid balances on the account.

**3. OCCUPANCY AND TERM – STALL RENTAL FEES, PAYMENT, AND DOCUMENTS**

- Occupancy and rent charges will commence on the date approved by WCAS Staff and Board, on Renter's Stall Rental Application. Occupancy and rent charges will terminate only upon termination of the Stall Rental, on 30 days after written notice of termination is provided in writing, either by RENTER or by WCAS.
- If RENTER leaves without providing WCAS 30 days written notice of termination, rent charges and obligations will continue to be charged until 30 days after all animals and property have been removed from all stalls rented.

- Effective October 1, 2024, all RENTERS leasing stalls will be charged at the following rates:
  - o \$150.00/ month per stall
  - o \$120.00/month per tack room
  - o \$120/month/corral
  - o \$2250/full barn rental
- Tackrooms may be rented independently by Trainers/Owners, Veterinarian or Blacksmith/Farrier upon signing a rental agreement. Those who are renting stalls in the corresponding barn have the first option to the tackroom. If a renter wants to move into the barn, the independent tackroom renter may be relocated.
- BEFORE OCCUPYING STALLS, renters must provide WCAS with all required information and with contract documents, together with a deposit in the amount of one full month's rent for all stalls, corral and tack rooms rented. The deposit must be paid in advance prior to occupying stalls. The deposit will be held as security to be applied to the final month's rent and/or any unpaid balances for late fees and /or fines incurred.
- Rent will be billed on the first day of the month for the past month and withdrawn on the 10<sup>th</sup> of the month from the account on file.
- Rent not paid by the 10<sup>th</sup> of the month will be assessed at a late fee of \$35.
- Stalls and tackrooms, corral will not be prorated.
- Rent more than 30 days in arrears, you must contact WCAS for mutual agreement of payment plan. Rent more than 60 days in arrears if no agreement has been implemented and processed will result in execution of the eviction process.
- If failure to pay stall rent, you may be removed from the Warren County Fairgrounds and ineligible to rent from WCAS in the future.
- The Renter and Owner are responsible for the health of all horses that use and/or occupy facilities at the Warren County Fairgrounds under this Stall Agreement. All horses must have current Coggins.

#### 4. STALL TYPES, USE LIMITATIONS AND ACCESS

- Tack Rooms may be used only for storage of tack and other related equipment and supplies.
- Un-rented stalls may **NOT** be used or occupied by anyone. EXCEPTION: Warren Co. Fair - Harness Racing entries (See #7)
- Stall rentals are strictly limited for use as quarters for horses, and storage of related equipment. Fairground barns and stall facilities do **NOT** include living or sleeping quarters for owners, trainers, grooms, or other support personnel or contractors. Renters (associated horsemen and associates) are not permitted to stay overnight in barn areas. Any person found to have violated this rule will be permanently excluded from the Fairgrounds barn areas.
- RENTERS may lock Tack Rooms. The WCAS Staff and Board will retain a master key or combination to gain access to locked rooms for inspections by fire, police, building department or WCAS inspectors to maintain security, and/or compliance with applicable laws, regulations, and these rules, and reserves the right to cut locks. Any unauthorized locks will be cut off and removed.
- All employees, WCAS Board members and designated security observers are charged with responsibility for reporting violations of these rules. A fine shall be assessed against any person in violation, that shall, under these rules, become the responsibility of the RENTER to pay.

- All stalls, tack rooms and feed rooms rented remain the property of the WCAS and may be accessed at any time and without prior notice for inspections. Renters and all trainers, owners, grooms and horsemen and their guests will cooperate fully with any inspection, investigation, and any search of premises and or persons and/or property conducted by or at the direction of the WCAS, the Ohio Racing Commission or state or local law enforcement, fire or building inspectors.

## 5. HOUSEKEEPING AND STABLE MAINTENANCE

- Housekeeping is the responsibility of the RENTER to keep all rented stalls and adjoining common areas clean and orderly and in compliance with building and fire code requirements. This includes the exterior entry areas, which are to be free of any equipment or household items (i.e. washers/dryers).
- All exterior doors, hallways and aisles must remain unlocked and unobstructed to allow ingress and egress to and from barns and stall areas by people and animals in the event of fire.
- Stall gates and doors may not be removed or replaced without permission of the WCAS Maintenance Director. Bulk bedding materials (shavings, saw dust etc.) must be stored in rented stalls, in concrete bunkers, or in trailers parked in locations approved by the WCAS Maintenance Director.
- No stuffed or upholstered furniture of any kind is permitted in tack rooms or any area of the barns (including couches, chairs, and beds.)
- No heaters, except built-in wall heaters provided by WCAS, are permitted in tack rooms or any area of the barn. All heaters must be turned off when the renter is not in the barn, (unless water heater or valves are in tack rooms) - Any person who violates any of these provisions may be permanently excluded from the fairgrounds barn area.
- Stall Maintenance: Maintenance Director will determine excess damage. Renter will be liable for labor and material cost.

## 6. SAFETY IN STALLS, BARN AREAS & ON TRACK

- No ponying between the hours of 7am-1:00pm on main track
  - Anyone ponying on the track will be subject to penalty by speed committee.
  - Ponying is permitted on the jog track anytime.
- Saddle horses are NOT allowed on the track for the safety of all without permission with WCAS.
- Vehicle speed limit is always 10 mph without exception.
- Dogs are NOT permitted in the barn areas.
- Consumption or possession of any alcoholic beverage or drug not legally prescribed to the person in possession on or at the Warren County Fairground barns or stall areas is strictly prohibited.
- Tack room, stalls or any other barn area may NOT be used for sleeping or living quarters.
- Smoking and cooking are strictly prohibited in or within 50' of all barns and associated buildings.
- Parents are responsible for the safety and actions of all children (age 18 years and younger) in the barns and stall areas.
- Minors are required to wear helmets when on the track and while riding saddle horses on the Grounds.

- No bikes, scooters, rollerblades, Segways or other transportation devices are permitted in the barns or stall areas.

## 7. WARREN COUNTY FAIR AND USE OF HORSE ARENA

- **BARNs 17-18-19** are required to be vacated and cleaned by renters in preparation for the Warren County Fair (the third week of July).
- Removal of animals, equipment, and property from Barns 17, 18 and 19 must be arranged with the WCAS Staff and Board and accomplished by July 1st of each year, unless otherwise agreed by the WCAS.
- Renters who fail to clean stalls will be assessed a \$50 fine per stall.
- Stalls may be re-occupied after August 1st so long as all repairs have been completed, stall rent is current, and permission is given by the WCAS.
- **HARNESSES RACING** during the Warren County Fair – Unrented / open stalls may be made available to stall horses that are racing at the Warren County Fair upon request of the WCAS, Race Committee or horsemen shipping in.
- **HORSE ARENA** and adjacent areas are available exclusively for 4H Horse Advisors' use weekends, May – September, and weekdays after 5 pm daily; and jumps and equipment are for their exclusive use.

## 8. VEHICLE STORAGE

- Vehicles without current licenses and tags will be towed at owner's expense.
- Unhooked trailers must have current tags and may be stored only in areas designated for trailer parking as approved by the WCAS.
- Vehicles not used on a regular basis may not be stored anywhere on the Fairgrounds.
- Violators will be fined \$50 for the first offense; second offense \$100 and five-day suspension (exclusion) from admission to the barn and stall areas at the fairgrounds; third offense, permanent exclusion from the Fairgrounds barn areas.

## 9. INSURANCE AND INDEMNITY

- RENTER HEREBY PROMISE AND AGREE to maintain full coverage insurance to cover and protect themselves, their animals, equipment and property against injury, damage, and loss, with a waiver of subrogation as to WCAS and Warren County Board of Commissioners. Further, they each and all agree to indemnify and hold harmless WCAS and Warren County Board of Commissioners against any and all claims and/or damages, for injury, death, property losses and other losses in any way related to or arising from the rental and use of stalls and related areas at the **Warren County** Fairgrounds.
- Renters are further advised that it is their responsibility to provide their own liability insurance as well as property insurance for all equipment and horses. Renters agree to assume all responsibility for risk of injury, death and/or loss to persons, animals and equipment in any way arising from or out of the occupancy or use of stalls or associated equipment and facilities at the fairgrounds.

## **10. REFUSAL/TERMINATION BY WCAS**

- WCAS reserves the right to refuse, decline or terminate rental privileges, RENTERS or others who seek to rent stalls at its absolute discretion.

## **11. RESPONSIBILITY FOR RULE COMPLIANCE AND FINES**

- RENTERS (who rent stalls from the WCAS and sign acknowledgement and agreement to these rules), assume full responsibility for compliance with all rules by and for themselves, their employees, guests, contractors, and support staff. Fines assessed due to any rule violation by an employee, associate, contractor, or guests of any of the foregoing will be assessed against the person in violation but will also become the responsibility of the RENTER to pay as additional rent under this agreement.
- The undersigned RENTER (owners, trainers, and others on the premises with RENTERS' permission) agree to indemnify and hold harmless the WCAS, its Board, employees, and agents against any or all liability or losses from fire or other casualty. Any fines incurred because of violation of the safety rules will be the obligation of the RENTER, to pay and will be due and payable with rent on the first of the month following the violation.
- Each existing and new stall RENTER, is required to acknowledge, sign, and agree to be bound by these rules, and any new or updated rules that are approved by the WCAS Board, as a condition of stall rental and use at the Fairgrounds.

Warren County Fairgrounds  
Warren County Agricultural Society (WCAS)  
HORSE STALL RENTAL USE  
Agreement & Acceptance

**ACCEPTANCE & AGREEMENT OF GENERAL RULES AND REQUIREMENTS  
BY RENTER**

It is hereby understood and agreed that the foregoing **STALL RENTAL USE AND SAFETY RULES REGULATIONS AND RESTRICTIONS FOR STALL RENTERS**, are acknowledged and accepted by **RENTERS on their own behalf and on behalf of horse owners, trainers, their employees and contractors** allowed in the barn and stall areas in connection with their horses that are kept in the stalls, as the terms, conditions, and limitations of stall use and rental at the Warren County Fairgrounds; that the undersigned hereby agree to observe and comply with them as a condition of this stall rental agreement, and hereby warrant that I/we are authorized to make this agreement on behalf of the owners of all horses that will occupy stalls under this rental agreement this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
WCAS/Witness Name

\_\_\_\_\_  
RENTER Name

\_\_\_\_\_  
WCAS/Witness Signature

\_\_\_\_\_  
Renter Signature

**Renter's:**

- Phone: \_\_\_\_\_
- Billing Address: \_\_\_\_\_
- Billing Email: \_\_\_\_\_
- Owner Email: \_\_\_\_\_
  
- Horse Barn: # \_\_\_\_\_ Number of Stalls: \_\_\_\_\_
  
- Stalls: # \_\_\_\_\_
  
- Tack Room: # \_\_\_\_\_ Corral # \_\_\_\_\_

**Stall Rental Request Changes:**

Horse Barn: # \_\_\_\_\_ Number of Stalls: \_\_\_\_\_

Stall # \_\_\_\_\_

Corral # \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

---

Horse Barn: # \_\_\_\_\_ Number of Stalls: \_\_\_\_\_

Stall # \_\_\_\_\_

Corral # \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

---

Horse Barn: # \_\_\_\_\_ Number of Stalls: \_\_\_\_\_

Stall # \_\_\_\_\_

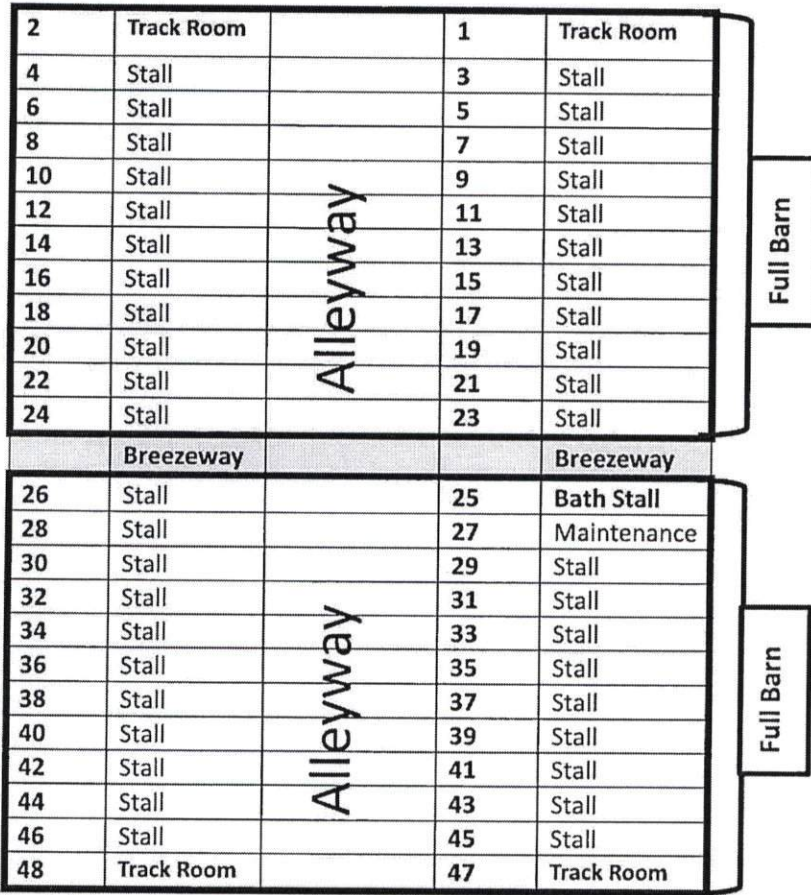
Corral # \_\_\_\_\_

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## Full Barn Diagrams

### Barns 1



Track Side



Barn 2

2	Track Room		1	Track Room	
4	Stall		3	Double	
6	Double		5	Stall	
8	Stall	Alleyway	7	Stall	
10	Stall		9	Stall	
12	Stall		11	Stall	
14	Stall		13	Stall	
16	Stall		15	Stall	
18	Stall		17	Stall	
20	Stall		19	Stall	
22	Stall		21	Stall	
24	Stall		23	Stall	
	Breezeway				Bath Stall
26	Stall		Alleyway	25	Stall
28	Stall			27	Stall
30	Stall	29		Stall	
32	Stall	31		Stall	
34	Stall	33		Stall	
36	Stall	35		Stall	
38	Stall	37		Stall	
40	Stall	39		Stall	
42	Stall	41		Stall	
44	Stall	43		Stall	
46	Stall	45		Stall	
48	Track Room			47	Track Room

Track Side

**Barn 3**

<b>2</b>	Track Room		<b>1</b>	Double	
<b>4</b>	Stall		<b>3</b>	Track Room	
<b>6</b>	Stall		<b>5</b>	Stall	
<b>8</b>	Stall		<b>7</b>	Stall	
<b>10</b>	Stall	<b>Alleyway</b>	<b>9</b>	Stall	
<b>12</b>	Stall		<b>11</b>	Stall	
<b>14</b>	Stall		<b>13</b>	Stall	
<b>16</b>	Stall		<b>15</b>	Stall	
<b>18</b>	Stall		<b>17</b>	Stall	
<b>20</b>	Stall		<b>19</b>	Stall	
<b>22</b>	Stall		<b>21</b>	Stall	
<b>24</b>	Stall		<b>23</b>	Stall	
	Breezeway				Bath Stall
<b>26</b>	Stall			<b>25</b>	Track Room
<b>28</b>	Stall		<b>27</b>	Stall	
<b>30</b>	Stall		<b>29</b>	Stall	
<b>32</b>	Stall	<b>Alleyway</b>	<b>31</b>	Stall	
<b>34</b>	Stall		<b>33</b>	Stall	
<b>36</b>	Stall		<b>35</b>	Stall	
<b>38</b>	Stall		<b>37</b>	Stall	
<b>40</b>	Stall		<b>39</b>	Stall	
<b>42</b>	Stall		<b>41</b>	Stall	
<b>44</b>	Stall		<b>43</b>	Stall	
<b>46</b>	Stall		<b>45</b>	Stall	
<b>48</b>	Track Room			<b>47</b>	Track Room

Track Side

**Barn 4**

1	Tack Room		2	Tack Room
3	Stall		4	Stall
5	Stall	<b>Alleyway</b>	6	Stall
7	Stall		8	Stall
9	Stall		10	Stall
11	Stall		12	Stall
13	Stall			<b>Breezeway</b>
15	Stall		14	Stall
17	Stall		16	Stall
19	Stall		18	Stall
21	Stall		20	<b>Bath Stall</b>
23	Tack Room		22	Tack Room

TRACK SIDE

**FULL BARN**

**Barns 5-14**

23	Tack Room		24	Tack Room
21	Stall		22	<b>Bath Stall</b>
19	Stall	<b>Alleyway</b>	20	Stall
17	Stall		18	Stall
15	Stall		16	Stall
13	Stall		14	Stall
11	Stall		12	Stall
9	Stall		10	Stall
7	Stall		8	Stall
5	Stall		6	Stall
3	Stall		4	Stall
1	Tack Room		2	Tack Room

TRACK SIDE

**FULL BARN**

Barn 15

23	Tack Room		24	Tack Room
21	Bath Stall		22	Tack Room
19	Stall	Alleyway	20	Stall
17	Stall		18	Stall
15	Stall		16	Stall
13	Stall		14	Stall
11A	Stall		12	Stall
9	Stall		10	Stall
7	Stall		8	Stall
5	Stall		6	Stall
3	Stall		4	Stall
1	Tack Room		2	Tack Room

FULL BARN

Track Side

Barn 17

95	Tack Room		96	Tack Room	47	Tack Room		48	Tack Room
93	Stall		94	Stall	45	Stall		46	Stall
91	Stall	Alleyway	92	Stall	43	Stall	Alleyway	44	Stall
89	Stall		90	Stall	41	Stall		42	Stall
87	Stall		88	Stall	39	Stall		40	Stall
85	Stall		86	Stall	37	Stall		38	Stall
83	Stall		84	Stall	35	Stall		36	Stall
81	Stall		82	Stall	33	Stall		34	Stall
79	Stall		80	Stall	31	Stall		32	Stall
77	Stall		78	Stall	29	Stall		30	Stall
75	Stall		76	Stall	27	Stall		28	Stall
73	Tack Room		74	Tack Room	25	Tack Room		26	Tack Room
71	Stall		72	Stall	23	Stall		24	Stall
69	Stall		70	Stall	21	Stall		22	Maintenance
67	Stall	Alleyway	68	Stall	19	Stall	Alleyway	20	Bath Stall
65	Stall		66	Stall	17	Stall		18	Stall
63	Stall		64	Stall	15	Stall		16	Stall
61	Stall		62	Stall	13	Stall		14	Stall
59	Stall		60	Stall	11	Stall		12	Stall
57	Stall		58	Stall	9	Stall		10	Stall
55	Stall		56	Stall	7	Stall		8	Stall
53	Stall		54	Stall	5	Stall		6	Stall
51	Stall		52	Stall	3	Stall		4	Stall
49	Tack Room		50	Tack Room	1	Tack Room		2	Tack Room



EXHIBIT #5:

COPY OF ACH AND CREDIT CARD  
AUTHORIZATION FORM REQUESTED FROM  
WCAS STAFF FOR RENTERS TO COMPLETE

# Recurring ACH Payment Authorization

You authorize regularly scheduled charges to your checking/savings account. You will be charged the amount indicated below each billing period. A receipt for each payment will be provided to you and the charge will appear on your bank statement as an "ACH Debit". You agree that no prior-notification will be provided unless the date or amount changes, in which case you will receive notice from us at least 10 days prior to the payment being collected.

I \_\_\_\_\_ authorize \_\_\_\_\_ to charge my  
(Full Name) (Merchant's Name)

bank account indicated below for \$ \_\_\_\_\_ on the 10th \_\_\_\_\_ of  
(Amount \$) (day)  
each \_\_\_\_\_ month \_\_\_\_\_  
(week, month, etc.)

This payment is for Stall Rental  
(Description of Goods/Services)

## Billing Information

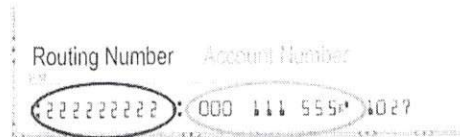
Billing Address \_\_\_\_\_ Phone # \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Email \_\_\_\_\_

## Bank Details

Checking  Savings

Account Name \_\_\_\_\_  
Bank Name \_\_\_\_\_  
Account Number \_\_\_\_\_  
Routing Number \_\_\_\_\_



I understand that this authorization will remain in effect until I cancel it in writing, and I agree to notify WCAS \_\_\_\_\_ in writing of any changes in my account information or termination of this authorization at least 15 days prior to the next billing date. If the above noted payment dates fall on a weekend or holiday, I understand that the payments may be executed on the next business day. For ACH debits to my checking/savings account, I understand that because these are electronic transactions, these funds may be withdrawn from my account as soon as the above noted periodic transaction dates. In the case of an ACH Transaction being rejected for Non-Sufficient Funds (NSF) I understand that WCAS \_\_\_\_\_ may at its discretion attempt to process the charge again within 30 days, and agree to an additional \$<sup>35</sup> \_\_\_\_\_ charge for each attempt returned NSF which will be initiated as a separate transaction from the authorized recurring payment. I acknowledge that the origination of ACH transactions to my account must comply with the provisions of U.S. law. I certify that I am an authorized user of this bank account and will not dispute these scheduled transactions with my bank; so long as the transactions correspond to the terms indicated in this authorization form.

SIGNATURE \_\_\_\_\_  
(Account Holder's Signature)

DATE \_\_\_\_\_



# Card authorization form

I, \_\_\_\_\_, give permission to \_\_\_\_\_ to charge  
Buyer name Business name

my card for the following purchases. My card details will be stored in my profile and will only be used for approved purchases.

Amount authorized

Cardholder email

Product/service

All fields required

## Card information

### Card type

- MasterCard  
 Discover  
 VISA  
 AMEX

Other

Cardholder (Name on card)

Card number

Expiration date  
(MM/YYYY)

ZIP code  
(From credit card billing address)

## Recurring payments information

Charge every:

Week Month Quarter Other \_\_\_\_\_

Charge on this date 10th of each month

Email receipts

Mail receipts to:

Payment amount

Stall Rent

Product/service sold

Customer signature

Date



EXHIBIT #6:

COPY OF WCAS POSTING ON BARNs FOR  
RENTERS 10.22.2024





October 22<sup>nd</sup>, 2024

## ATTENTION ALL HARNESS RACING STALL AND TACK RENTERS

SENT VIA EMAIL AND POSTED ON WCAS PROPERTY

DEAR RENTERS,

EFFECTIVE **DECEMBER 1<sup>st</sup>, 2024**, ALL HARNESS RACING RENTERS, AND THEIR RESPECTIVE SUBLETTERS, MUST VACATE THE WCAS FAIRGROUNDS PROPERTY AND REMOVE ALL OF THEIR PROPERTY FROM THE FAIRGROUNDS BY THIS DATE.

PURSUANT TO ACTION TAKEN BY THE WCAS BOARD ON MONDAY, OCTOBER 21, 2024, THE DIFFICULT DECISION WAS MADE TO DISCONTINUE HARNESS RACING AT THE WCAS FACILITY AND BARN DUE TO THE OVERWHELMING FINANCIAL BURDEN IT CAUSED TO THE WCAS ORGANIZATION.

RENT WILL CONTINUE TO BE CHARGED THROUGH NOVEMBER 30, 2024, FOR USAGE BY CUSTOMERS WHO REMAIN ON THE PROPERTY. FOR QUESTIONS ON YOUR REMAINING BALANCE WITH WCAS, PLEASE VISIT THE OFFICE.

PLEASE BE ADVISED THAT ANY AND ALL PROPERTY WHICH HARNESS RACING RENTERS OR THEIR SUBLETTERS LEAVE AT THE WCAS FAIRGROUNDS PROPERTY ON AND AFTER DECEMBER 1, 2024 WILL BE CONSIDERED ABANDONED BY THE OWNER(S) AND SUBJECT TO DISPOSAL BY WCAS.

SINCERELY,

WCAS EXECUTIVE COMMITTEE



EXHIBIT #7:

COPY OF WCAS STATEMENT 10.28.2024



October 28, 2024

To Whom It May Concern:

On Monday, October 21<sup>st</sup>, the Warren County Agricultural Society made an incredibly difficult decision to vacate all harness racing renters and their subletters effective December 1<sup>st</sup>, 2024. The Warren County Fairgrounds has been home to hundreds of harness racing horses, trainers, and additional staff on our practice track since Lebanon Raceway was purchased in December 2012, and official races would be held at Miami Valley Gaming Racino. While the Board recognizes the heritage surrounding this relationship, the harness racing stall/ tack rental and harness racing training track has caused an overwhelming financial burden on the Warren County Agricultural Society (WCAS).

To summarize, below are some items WCAS Board of Directors have done to work towards a better resolution with our renters:

- In Spring 2024, WCAS issued updated stall rental agreement contracts that did not increase stall rent, but updated the terms of the agreement between a renter and WCAS. To date, less than 10% of our renters agreed to sign and return said contracts.
- On October 1<sup>st</sup>, 2024, stall rent was increased from \$125.00 to \$150.00 a stall to better cover expenses for the facility. Prior to this, stall rent had not increased since September 2021. This pricing is based on covering WCAS overhead expenses for utilities, water, manure hauling, trash, and facility maintenance labor for the stall rental / training facility property.
- In addition to the rent increase on October 1<sup>st</sup>, WCAS implemented a requirement that each renter have a Credit card or ACH payment on file for WCAS to reserve the right to charge for monthly invoicing. A posting was placed on each facility barn regarding this change and forms were also emailed out to renters.
- As of Monday, October 21<sup>st</sup>'s WCAS board meeting, only 4 of 45 renters completed the required forms.

WCAS volunteer Board Directors and current staff has made significant effort this year on recordkeeping and invoicing for facility usage of each renter and respective subletter and enforcing timely payment. Despite these efforts, WCAS still has over \$70,000.00 in outstanding unpaid rent for 2024 from harness racing training facility renters as of Friday, October 25<sup>th</sup>. Operating expenses continue for WCAS in providing utilities, water, manure hauling, trash, and facility maintenance labor. WCAS has reached out to the Ohio Racing Commission, Ohio Harness Horsemen's' Association, and legal counsel for guidance in issuing judgements against unpaid renters. This process is costly and takes time to move through the legal system.



The WCAS Board of Directors' purpose is to promote Agriculture and Education in Warren County. The financial decision made by WCAS Board Directors does not have any impact on our plans for the 175<sup>th</sup> Warren County Fair, future fairs, 4-H, or any fair programming. WCAS reserves the right to conduct decisions on rental agreements in the best interest of the organization as needed. At this time, this is no longer an agreement that the organization can financially maintain and support our purpose as a non-profit organization.

Regards,

WCAS Board of Directors





Stall Billings Receipts  
2024

	-Oct		24-Nov		Totals		
	Paid	Billed	Billed	Paid	Billed	Paid	Due
		\$ 1,680.00			\$ 18,725.00	\$ 8,295.00	\$ 10,430.00
					\$ 22,446.00	\$ 14,396.00	\$ 8,050.00
\$ 420.00	\$ 420.00				\$ 2,560.00	\$ 2,140.00	\$ 420.00
\$ 150.00	\$ 150.00				\$ 1,425.00	\$ 1,275.00	\$ 150.00
					\$ 750.00	\$ 750.00	\$ -
		\$ 120.00			\$ 3,460.00	\$ 1,840.00	\$ 1,620.00
		\$ 1,140.00	\$ 1,140.00		\$ 1,140.00	\$ 1,140.00	\$ -
					\$ 3,480.00	\$ 1,650.00	\$ 1,830.00
\$ 90.00					\$ 90.00	\$ 90.00	\$ -
					\$ -	\$ -	\$ -
\$ 990.00	\$ 990.00				\$ 2,970.00	\$ 990.00	\$ 1,980.00
	\$ 300.00	\$ 300.00	\$ 300.00		\$ 300.00	\$ 300.00	\$ -
\$ 2,550.00	\$ 2,550.00				\$ 27,600.00	\$ 20,550.00	\$ 7,050.00
					\$ 375.00	\$ 250.00	\$ 125.00
					\$ 730.00	\$ -	\$ 730.00
\$ 240.00					\$ 20,100.00	\$ 20,220.00	\$ (120.00)
					\$ 3,955.00	\$ 3,835.00	\$ 120.00
					\$ 2,225.00	\$ 1,860.00	\$ 365.00
	\$ 270.00				\$ 785.00	\$ -	\$ 785.00
					\$ 4,930.00	\$ 3,220.00	\$ 1,710.00
\$ 990.00	\$ 990.00				\$ 13,645.00	\$ 11,795.00	\$ 1,850.00
					\$ 3,905.00	\$ 3,785.00	\$ 120.00
					\$ 1,365.00	\$ 1,365.00	\$ -
\$ 720.00	\$ 720.00				\$ 8,330.00	\$ 6,370.00	\$ 1,960.00
\$ 2,400.00	\$ 690.00				\$ 23,090.00	\$ 22,400.00	\$ 690.00

Stall Billings Receipts  
2024

Dec-23		24-Jan		24-Feb		24-Mar		24-Apr		24-
Billed	Paid	Billed	Paid	Billed	Paid	Billed	Paid	Billed	Paid	Billed
\$ 495.00	\$ 745.00	\$ 495.00	\$ 620.00	\$ 1,115.00	\$ 1,115.00	\$ 1,115.00	\$ 1,115.00	\$ 1,240.00	\$ 1,115.00	\$ 990.00
\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 625.00
\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 370.00	\$ 370.00	\$ 370.00
					\$ 400.00					\$ 615.00
							\$ 620.00	\$ 620.00		\$ 745.00
\$ 2,370.00	\$ 3,125.00	\$ 2,370.00	\$ 3,125.00	\$ 3,245.00	\$ 3,000.00	\$ 3,245.00	\$ 3,000.00	\$ 3,245.00	\$ 3,000.00	\$ 3,245.00
			\$ 500.00	\$ 375.00		\$ 500.00	\$ 1,500.00	\$ 500.00		\$ 500.00
				\$ 1,610.00	\$ 1,480.00	\$ 1,610.00	\$ 1,610.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00
\$ 1,235.00	\$ 1,235.00	\$ 1,235.00	\$ 1,235.00	\$ 1,235.00	\$ 1,235.00	\$ 1,110.00	\$ 1,110.00	\$ 1,110.00	\$ 1,110.00	\$ 1,860.00
\$ 990.00	\$ 730.00	\$ 990.00		\$ 865.00	\$ 730.00	\$ 865.00		\$ 865.00	\$ 865.00	\$ 990.00
				\$ 370.00		\$ 370.00		\$ 370.00		\$ 495.00
\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00
				\$ 495.00				\$ 250.00	\$ 250.00	\$ 250.00
\$ 395.00	\$ 395.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 495.00		\$ 370.00		\$ 370.00
						\$ 200.00		\$ 200.00		\$ 3,000.00
\$ 555.00	\$ 555.00	\$ 555.00	\$ 555.00	\$ 555.00	\$ 555.00	\$ 495.00		\$ 370.00	\$ 865.00	\$ 370.00
\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00
		\$ 1,760.00		\$ 2,490.00	\$ 6,750.00	\$ 2,500.00		\$ 2,375.00	\$ 2,375.00	\$ 2,250.00
	\$ 125.00			\$ 125.00	\$ 250.00	\$ 125.00		\$ 125.00	\$ 125.00	\$ 125.00
\$ 370.00	\$ 370.00	\$ 370.00	\$ 615.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 245.00	\$ 370.00	\$ 370.00	\$ 495.00



Stall Billings Receipts  
2024

May	24-Jun		24-Jul		24-Aug		24-Sep		24
	Billed	Paid	Billed	Paid	Billed	Paid	Billed	Paid	
\$ 500.00	\$ 990.00		\$ 740.00	\$ 620.00	\$ 500.00	\$ 860.00	\$ 620.00		\$ 990.00
\$ 625.00	\$ 625.00	\$ 625.00	\$ 500.00	\$ 500.00	\$ 500.00		\$ 750.00		\$ 750.00
\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 370.00		\$ 420.00
					\$ 495.00	\$ 495.00			
\$ 745.00	\$ 745.00	\$ 745.00	\$ 745.00	\$ 745.00	\$ 495.00	\$ 495.00	\$ 495.00		\$ 570.00
	\$ 495.00				\$ 620.00	\$ 620.00	\$ 620.00	\$ 620.00	\$ 720.00
\$ 3,000.00	\$ 3,245.00	\$ 3,250.00	\$ 3,245.00	\$ 3,245.00	\$ 2,250.00	\$ 2,250.00	\$ 3,245.00	\$ 3,245.00	\$ 4,470.00
									\$ 840.00
	\$ 500.00	\$ 500.00	\$ 365.00		\$ 245.00	\$ 365.00	\$ 245.00	\$ 515.00	\$ 270.00
	\$ 2,250.00	\$ 2,250.00	\$ 1,985.00	\$ 1,985.00	\$ 1,370.00	\$ 1,370.00	\$ 1,740.00	\$ 1,740.00	\$ 2,040.00
\$ 1,860.00	\$ 1,450.00	\$ 1,610.00	\$ 1,110.00	\$ 1,110.00	\$ 1,110.00	\$ 1,110.00	\$ 985.00	\$ 985.00	\$ 1,110.00
\$ 865.00	\$ 865.00	\$ 865.00	\$ 740.00		\$ 870.00	\$ 1,297.50	\$ 740.00	\$ 1,604.50	\$ 1,140.00
	\$ 495.00	\$ 500.00	\$ 370.00	\$ 370.00	\$ 370.00		\$ 370.00	\$ 370.00	\$ 420.00
\$ 2,250.00	\$ 2,370.00	\$ 2,370.00	\$ 2,370.00	\$ 2,370.00	\$ 2,250.00	\$ 2,250.00	\$ 2,370.00	\$ 2,370.00	\$ 2,400.00
	\$ 125.00		\$ 125.00		\$ 125.00				
	\$ 370.00		\$ 370.00		\$ 250.00				
							\$ 300.00	\$ 300.00	\$ 300.00
	\$ 2,875.00		\$ 2,250.00	\$ 5,125.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 3,060.00
\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 420.00
\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 270.00
\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,105.00
\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00				
\$ 495.00	\$ 495.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 370.00	\$ 245.00	\$ 370.00	\$ 245.00	\$ 420.00

Stall Billings Receipts  
2024

-Oct	24-Nov		Totals		
	Billed	Paid	Billed	Paid	Due
\$ 500.00	\$ 990.00		\$ 10,280.00	\$ 6,075.00	\$ 4,205.00
\$ 1,250.00	\$ 150.00		\$ 5,650.00	\$ 4,750.00	\$ 900.00
\$ 420.00	\$ 420.00	\$ 420.00	\$ 3,665.00	\$ 3,170.00	\$ 495.00
\$ 570.00			\$ 495.00	\$ 495.00	\$ -
\$ 720.00	\$ 120.00		\$ 3,165.00	\$ 1,955.00	\$ 1,210.00
			\$ 4,935.00	\$ 4,815.00	\$ 120.00
			\$ 495.00	\$ -	\$ 495.00
\$ 4,470.00	\$ 4,470.00		\$ 38,645.00	\$ 34,710.00	\$ 3,935.00
\$ 840.00	\$ 690.00		\$ 1,530.00	\$ 840.00	\$ 690.00
\$ 270.00	\$ 270.00		\$ 3,770.00	\$ 3,650.00	\$ 120.00
\$ 4,290.00	\$ 2,190.00		\$ 19,295.00	\$ 16,975.00	\$ 2,320.00
\$ 1,110.00	\$ 985.00	\$ 1,110.00	\$ 14,535.00	\$ 14,820.00	\$ (285.00)
\$ 740.00	\$ 1,140.00		\$ 11,060.00	\$ 7,697.00	\$ 3,363.00
\$ 840.00	\$ 420.00		\$ 4,050.00	\$ 2,080.00	\$ 1,970.00
\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 27,660.00	\$ 27,660.00	\$ -
			\$ 1,370.00	\$ 250.00	\$ 1,120.00
			\$ 3,370.00	\$ 1,145.00	\$ 2,225.00
\$ 300.00	\$ 300.00	\$ 300.00	\$ 900.00	\$ 900.00	\$ -
\$ 9,215.00	\$ 2,550.00		\$ 18,635.00	\$ 16,590.00	\$ 2,045.00
\$ 690.00	\$ 420.00		\$ 5,220.00	\$ 5,070.00	\$ 150.00
\$ 270.00			\$ 2,720.00	\$ 2,720.00	\$ -
\$ 2,105.00	\$ 2,130.00	\$ 2,130.00	\$ 24,610.00	\$ 24,610.00	\$ -
			\$ 875.00	\$ 875.00	\$ -
\$ 420.00	\$ 420.00		\$ 4,790.00	\$ 4,115.00	\$ 675.00

Stall Billings Receipts  
2024

Dec-23		24-Jan		24-Feb		24-Mar		24-Apr		24-	
Billed	Paid	Billed	Paid	Billed	Paid	Billed	Paid	Billed	Paid	Billed	Billed
\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00			\$ 1,365.00	\$ 1,245.00	\$ 620.00	\$ 620.00	\$ 745.00	
	\$ 395.00	\$ 395.00									
\$ 490.00	\$ 490.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00
		\$ 370.00	\$ 500.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00
\$ 2,620.00		\$ 985.00		\$ 985.00		\$ 985.00	\$ 750.00	\$ 985.00	\$ 560.00	\$ 985.00	\$ 985.00
\$ 870.00		\$ 870.00		\$ 860.00	\$ 3,440.00	\$ 860.00		\$ 1,360.00	\$ 2,220.00	\$ 1,235.00	\$ 1,235.00
				\$ 990.00	\$ 2,000.00	\$ 990.00		\$ 990.00	\$ 990.00	\$ 990.00	\$ 990.00
\$ 370.00		\$ 370.00	\$ 245.00	\$ 245.00		\$ 245.00		\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00
			\$ 3,125.00	\$ 1,875.00		\$ 1,875.00		\$ 2,375.00			
\$ 375.00	\$ 375.00		\$ 125.00	\$ 375.00		\$ 375.00	\$ 125.00	\$ 375.00	\$ 125.00	\$ 375.00	\$ 375.00
	\$ 4,555.00			\$ 865.00		\$ 865.00		\$ 985.00	\$ 15.00	\$ 865.00	\$ 865.00
			\$ 245.00	\$ 125.00	\$ 245.00	\$ 125.00	\$ 370.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
				\$ 650.00		\$ 740.00		\$ 740.00		\$ 865.00	\$ 865.00
\$ 870.00		\$ 870.00	\$ 870.00	\$ 995.00		\$ 995.00		\$ 870.00	\$ 870.00	\$ 870.00	\$ 870.00
								\$ 500.00	\$ 375.00	\$ 375.00	\$ 375.00
							\$ 375.00	\$ 490.00		\$ 135.00	\$ 135.00
							\$ 250.00	\$ 250.00			
\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00								
\$ 500.00	\$ 500.00	\$ 675.00	\$ 675.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 375.00	\$ 375.00	\$ 500.00	\$ 500.00
\$ 26,105.00	\$ 26,935.00	\$ 32,471.00	\$ 25,145.00	#####	\$ 38,585.00	#####	\$ 29,976.00	\$ 48,805.00	\$ 34,985.00	\$ 48,065.00	\$ 48,065.00

Stall Billings Receipts  
2024

May	24-Jun		24-Jul		24-Aug		24-Sep		24
	Billed	Paid	Billed	Paid	Billed	Paid	Billed	Paid	
\$ 745.00	\$ 745.00	\$ 745.00	\$ 745.00	\$ 745.00	\$ 745.00	\$ 745.00	\$ 1,245.00	\$ 1,245.00	\$ 990.00
\$ 245.00	\$ 495.00	\$ 370.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 495.00	\$ 570.00	\$ 570.00
\$ 495.00	\$ 370.00	\$ 370.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 245.00	\$ 270.00	\$ 270.00
\$ 375.00	\$ 985.00	\$ 250.00	\$ 985.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00		
	\$ 1,110.00	\$ 1,235.00	\$ 985.00	\$ 1,110.00	\$ 745.00	\$ 1,730.00	\$ 990.00		\$ 1,140.00
	\$ 990.00	\$ 1,980.00	\$ 740.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 740.00	\$ 125.00	\$ 840.00
	\$ 245.00		\$ 245.00						
\$ 375.00	\$ 745.00		\$ 500.00	\$ 500.00	\$ 375.00	\$ 500.00	\$ 375.00	\$ 250.00	\$ 200.00
\$ 3,925.00	\$ 865.00		\$ 865.00	\$ 3,460.00	\$ 865.00	\$ 3,460.00	\$ 865.00	\$ 865.00	\$ 1,110.00
\$ 250.00	\$ 250.00		\$ 250.00	\$ 250.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 250.00	\$ 150.00
\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
	\$ 865.00		\$ 865.00		\$ 865.00		\$ 740.00		\$ 840.00
\$ 870.00	\$ 870.00		\$ 870.00	\$ 870.00	\$ 995.00	\$ 995.00	\$ 995.00		\$ 1,170.00
\$ 375.00	\$ 250.00		\$ 375.00	\$ 500.00	\$ 375.00		\$ 500.00	\$ 750.00	\$ 750.00
\$ 250.00									
\$ 500.00	\$ 625.00	\$ 625.00	\$ 625.00	\$ 625.00	\$ 250.00	\$ 250.00	\$ 120.00	\$ 120.00	\$ 120.00
\$ 44,535.00	\$ 48,245.00	\$ 35,995.00	\$ 42,215.00	\$ 32,565.00	\$ 34,325.00	\$ 37,962.50	\$ 38,675.00	\$ 28,959.50	\$ 43,055.00

-Oct	24-Nov		Totals		
	Billed	Paid	Billed	Paid	Due
\$ 1,020.00	\$ 840.00		\$ 9,540.00	\$ 8,610.00	\$ 930.00
\$ 570.00	\$ 720.00	\$ 720.00	\$ 395.00	\$ 395.00	\$ -
\$ 270.00			\$ 4,985.00	\$ 4,935.00	\$ 50.00
			\$ 3,235.00	\$ 2,875.00	\$ 360.00
			\$ 10,265.00	\$ 2,310.00	\$ 7,955.00
\$ 990.00	\$ 990.00		\$ 12,015.00	\$ 10,725.00	\$ 1,290.00
\$ 1,580.00	\$ 690.00		\$ 8,335.00	\$ 7,050.00	\$ 1,285.00
			\$ 2,210.00	\$ 490.00	\$ 1,720.00
			\$ 6,125.00	\$ 3,125.00	\$ 3,000.00
\$ 990.00	\$ 1,050.00		\$ 2,040.00	\$ 990.00	\$ 1,050.00
\$ 300.00	\$ 450.00		\$ 4,520.00	\$ 2,675.00	\$ 1,845.00
\$ 1,050.00	\$ 1,050.00		\$ 9,320.00	\$ 13,870.00	\$ (4,550.00)
\$ 150.00	\$ 150.00	\$ 150.00	\$ 1,800.00	\$ 2,160.00	\$ (360.00)
\$ 350.00			\$ 3,850.00	\$ 3,850.00	\$ -
\$ 8,010.00			\$ 7,170.00	\$ 8,010.00	\$ (840.00)
\$ 1,020.00	\$ 720.00		\$ 11,090.00	\$ 5,495.00	\$ 5,595.00
\$ 825.00	\$ 810.00		\$ 3,935.00	\$ 2,825.00	\$ 1,110.00
			\$ 625.00	\$ 625.00	\$ -
			\$ 250.00	\$ 250.00	\$ -
\$ 120.00	\$ 120.00	\$ 120.00	\$ 600.00	\$ 600.00	\$ -
\$ 500.00			\$ 5,800.00	\$ 5,800.00	\$ -
\$ 57,715.00	\$ 37,675.00	\$ 8,790.00	\$ 488,206.00	\$ 402,148.00	\$ 86,058.00

\$450,531.00      \$393,358.00      \$57,173

# Ohio Standardbred Industry...

## *Proud to Partner with Ohio Agriculture*

Harness racing is deep in tradition in Ohio and an important part of the state's agriculture industry. The economic impact of racing in Ohio is nearly three billion dollars. Standardbred owners, breeders, trainers, drivers, and others who participate in the sport supply much of that.

In a year, Ohio harness horses eat over 100 million pounds of grain and 4.5 million bales of hay and use over 3 million bales of straw.

With Standardbred racing at 66 county and independent fairs, our amazing equine athletes provide a major draw to Ohio's county fairs which in turn brings revenue to our counties.

For over 70 years, the mission of the Ohio Harness Horsemen's Association has been to preserve, promote, protect, and serve the entire Standardbred industry in Ohio and beyond.

The relationship between the members of the OHHA and Ohio agriculture is undeniable.

**The OHHA thanks everyone that is a part of Ohio's agriculture for their support of harness racing.**



Check out [OHHA.com](http://OHHA.com) to learn about the different levels of membership and to find out how the Ohio Harness Horsemen's Association is making great strides for you!

**OHHA.COM**

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# **OHIO is the #1 State in the U.S for Standardbred Breeding and Racing**

Warren County is the #1 largest Agricultural Society Training Center in Ohio. This is based, in part, on proximity to 3 of the 4 Commercial Harness Tracks in Ohio (Miami Valley in Lebanon, Hollywood Gaming at Dayton and Scioto Downs near Columbus). The 4<sup>th</sup> Commercial Harness Track is Northfield Park in Cleveland.

*Ohio Harness Horsemen's Association has a longstanding partnership with Ohio Farm Bureau, supporting Ohio Agriculture. VP Randy Haines, Past President John Mossbarger here today*

**\$2.8 Billion Economic Impact of Racing in Ohio. IF divided equally between the 88 counties, that is \$31.8 Million Dollars per county.** During a recent Equine Economic Study, it was determined that Warren County was the #3 County in Ohio for Equine population. A large % of those horses were from Harness Racing. We finished just behind 2 counties with large Amish communities.

**Harness Racing exists at the 4 Ohio Commercial racetracks for a total of 455 days per year.**

Northfield Park	January – December	209 Racing Days
Miami Valley Gaming	January – May	86 Racing Days
Eldorado Scioto Downs	May – September	90 Racing Days
Hollywood Dayton Raceway	September – December	70 Racing Days

**Harness Racing exists at 66 County and Independent Fairs for 75 Racing Days per year (June – October).**

**Harness Racing training centers are available at ~62 County Agricultural Societies across Ohio.**

Registered Stallions in Ohio	Mares Bred	Foals Born	Select Sale # of horses sold
2023 110	2021 3,648	2022 1,881	2019 243
2024 115	2022 3,817	2023 2,125	2021 273
2025 128	2023 4,013	2024 2,407	2023 269
			2024 269

**The Ohio Selected Yearling Sale (Premier sale of yearling standardbreds) saw the 2<sup>nd</sup> HIGHEST GROSS revenue in Ohio history in 2024.**

**OHIO HAS SHOWN CONSTANT GROWTH YEAR OVER YEAR AND CONTINUES TO BE A VIBRANT INDUSTRY THAT GOES HAND IN HAND WITH OHIO AGRICULTURE**



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Harness Racing exists at the 4 Ohio Commercial racetracks for a total of 452 days per year.

Track	Season	Racing Days
Northfield Park	January - December	309 Racing Days
Miami Valley Gaming	January - May	86 Racing Days
Eldorado Scioto Downs	May - September	90 Racing Days
Hollywood Dayton Raceway	September - December	70 Racing Days

Harness Racing exists at 66 County and Independent Fairs for 75 Racing Days per year (June - October).

Harness Racing training centers are available at 75 County Agricultural Societies across Ohio.

Year	Registered Stallions in Ohio	Mares Bred	Foals Born	Select Sale # of horses sold
2023	110	3,648	1,881	243
2024	116	3,817	2,125	273
2022	128	4,013	2,407	269
2024				269

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OHIO HAS SHOWN CONSTANT GROWTH YEAR OVER YEAR AND CONTINUES TO BE A VIBRANT INDUSTRY THAT GOES HAND IN HAND WITH OHIO AGRICULTURE

# Warren County Agricultural Society Challenges

Ohio Harness Horsemen's Association is the Presenting Sponsor of the Ohio Fair Managers Association annual conference. Multiple training seminars available to Ag Society members as an educational resource.

Ohio Harness Horsemen's Association pays \$13,000/ year to every Ag. Society that has racing during their fair. (was \$12,000/year last 4 years). **Warren County Ag Society** has earned \$61,000 over last 5 years + \$3,000 feature race grant + \$10,000 Capital improvement grant in 2024. **\$74,000 total in 5 years**

\*Mel Hagemeyer (retired General Manager Lebanon Raceway) served on Warren County Ag Society for 18 years (did not run for re-election in 2018). His Dad, Maynard Hagemeyer (owner breeding/training center in Warren County) served on Warren County Ag Society for 42 years prior. **Combined service 60 years.**

**HARNESS RACING was PROFITABLE with more horses and lower stall rent.**

\*WCAS has internal challenges....Poorly managing expenses and insufficiently pursuing their revenue streams.

\*Records are not accurate and not verified by industry professionals. \*2024 Harness Racing Recap (1 Day at Fair) shows ~\$3,400 LOSS. Did not complete \$10,000 Grant request until end of October. Did not know difference between OCRA and OHHA funding sources. **Actual ~\$6,600 PROFIT.**

\*Manure costs used to be ~\$60 per manure bin. Costs rose to ~\$200 per bin and now to \$500 bin.

**Why NOT explore options with other Agriculture support networks?** Local Farmers...Ohio Fair Managers Association...County Farm Bureau...Ohio Harness Horsemen's Association....World Equestrian Center (Wilmington), Delaware County Ag Society...Darke County Ag Society...Champaign County Ag Society. Etc..

**\*\*"Past Due" stall rent reported incorrectly.** 11/7/24 showed \$86,058. November invoices sent 11/1. Office was only open 2 ½ days. Removed all November invoices (6 days old). Actual #'s are \$57,173. "Past Due" invoices were not attempted to be collected consistently since 2018. Small Claims Court/ Ohio State Racing Commission is a simple process, which was not pursued. OHHA 100% supports Ag Society's right to evict anyone consistently late or behind on stall rent. **Actual Billed vs Paid through Oct is nearly 90% collected.**

\*Questionable Records for "Paid in Full" stall rent, not recorded. Invoices are emailed from Quickbooks. Payment options: Pay via Quickbooks link on email; Pay in person at office via POS "kiosk"; Pay on website via "Square". Spreadsheet manually recorded and payment options do NOT communicate.

\*2023 Harness Racing Fair Entry Fees (~\$8,000) LOST and never deposited.

**\*State Rep Scott Lipps & Senator Steve Wilson spoke to Ohio Auditor Keith Faber. 5 years full audit** to start soon. RECOMMEND TO FAIRBOARD for a Performance Audit to optimize resources, uncover cost savings and increased efficiency.

\*Sunshine Law violations. Select Board members met on multiple occasions to discuss business. Entire board was not invited.

\*October 21, 2024 Warren County Ag Society meeting did not invite anyone from horsemen's community. Pre-determined motion to evict nearly 300 horses without any concern for families that would be displaced. No concern or knowledge of options available for these Performance athletes. Motion to Evict. 6 in favor, 4 in opposition, 1 not present.



\*Within 1 hour drive in any direction from Lebanon, there is not available stalls at training centers to accommodate nearly 300 racehorses.

\*LEASE between Warren County Ag Society and Warren County Commissioners expired December 2021. Multiple code violations. "Maintenance & Development Committee"? "Periodic Reports"? Budget submitted to Lessor? Funding from balance of \$500,000 settlement Lebanon Trotting Club & Miami Valley Trotting to benefit the lease premises?

**What authority does WCAS have to generate an eviction notice on property NOT owned or currently leased?**

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Warren County Farm Bureau  
Vice President - Jonathan Collins  
1425 Rombach Ave.  
Wilmington, OH 45177



WARREN  
COUNTY

November 11, 2024

Warren County Commissioners  
President David Young  
406 Justice Dr.  
Lebanon, OH 45036

Warren County Agricultural Society  
President Dana Letner  
665 N. Broadway  
Lebanon, OH 45036

Dear Commissioner Young and Agricultural Society President Letner,

The Warren County Farm Bureau is dedicated to working together with farmers to build a robust agricultural community in Ohio and Warren County.

The Warren County Agricultural Society plays a pivotal role in helping us achieve this goal. WCAS hosts the annual Warren County Fair as well as several other agriculture related events throughout the year. This allows agricultural education for members of our community, including our youth.

The Warren County Harness Horsemen's Association also plays a key part in helping the Warren County Farm Bureau achieve this goal. The equestrian community in Warren County allows for farmers and businesses to benefit economically through purchases of hay, feed, veterinarian and farrier services.

The recent decision to vacate all harness racing renters and their subletters from the Warren County Fairgrounds is concerning for the agricultural community. The horse industry is an important part of agriculture to Ohio and Warren County economies.

However, we need and want a county fairground that is economically viable. To achieve this goal, Warren County Farm Bureau encourages open discussion regarding all agricultural issues in Warren County and the state of Ohio. If the Warren County Farm Bureau can be of any assistance for any agricultural issue, please feel free to reach out so that we can help find a solution that is mutually beneficial for all parties involved.

Respectfully,

A handwritten signature in blue ink, appearing to read "J. Collins", is written over a horizontal line.

Jonathan Collins

Warren County Farm Bureau Vice President