

**CHART OF ACCOUNTS**  
**DETAILED DESCRIPTION OF RECEIPT AND DISBURSEMENT CODES**

**1000 OPERATING REVENUE**

**1100 Taxes**

- 1110 Use Tax (Racing)
  - Pari-Mutual Betting (State Tax)
- 1190 Other Taxes

**1200 Admissions – General Public**

- 1210 Exhibitors Tickets
  - Tickets Sold to Exhibitors  
(Sold To Those In Competition as Listed In Premium Book – Season & Individual Day Passes)
  - Includes Junior Fair Exhibitors
- 1220 Season Tickets
  - Gate Admission(s) for Entire Fair (County & Non-County Residents)
  - Student Season Tickets
- 1230 Admission Tickets – General
  - Gate Admission Tickets
  - Senior Citizen Tickets (Option to Include as 1230-1)
  - (Do Not Include Student Admissions If Sold At a Discounted Value Relative General Admission Ticket)
- 1240 Admission Tickets – Grandstand Events
  - Grandstand Tickets & Box Seats
  - All Special Event Tickets Sold In Addition To The Gate Admission Tickets
  - Includes Events as Tractor Pulls, Demo Derby, Pit Passes, Harness Racing, & Any Events Where There Is Additional Charge (Both Fair & Non-Fair Activities)
  - Student Tickets For Grandstand Events
- 1250 Student Tickets
  - Gate Admissions for Individual Under a Certain Age (Discounted Value Than Normal Gate Admissions)
- 1260 Privilege Tickets (Concessioners)
  - All Discounted Tickets Sold To Individuals Contracted With Fair
  - Includes Vendor Passes, Commercial Exhibitors And Harness Racing Passes
  - Daily Gate Admission Tickets Sold At Discount
- 1290 Other Tickets
  - Any Other Admission Ticket Sold By Fair Not Covered Above

**1300 Privilege Fees**

- 1310 Concessions
  - Privilege Fees From Food & Beverage Vendors (Includes Front Footage And/Or Percentage of Gross Receipts Sold By Vendors During the Fair)
- 1320 Building Space
  - Merchants Fees For Fair Space Inside Buildings

- 1330 Buildings
  - Flat Fees For Buildings From Vendors Leased During the Fair
- 1340 Ground Space
  - Privilege For Outside Fair Space
  - Tent Rentals
- 1350 Activities – Games and Novelties
  - Privilege Fees For Games
  - Privilege Fees For Novelties
- 1360 Activities – Rides
  - Guarantee Contract Fees
  - Percentage Receipts From Additional Ride Sales
- 1390 Other Activities
  - Other Privilege Fees Collected From Vendors For Goods Sold During The Fair (Both Fixed & Percentage Fees)
  - Including: T-Shirts, Programs Sold at Grandstand & Special Events, & Novelties Sold By Vendors
  - Percentages of Programs Sold By Vendors

#### **1400 Sales During the Fair**

- 1410 Programs
  - Harness Racing Programs
  - Special Event(s) and Grandstand Event(s) Programs
- 1420 Clothing
  - T-Shirts & Sweat Shirts
  - Hats, Caps, & Other Headware
  - Jackets and Coats
- 1430 Glasses/Mugs
  - China, Plastic, etc.
- 1440 Baked Goods
  - Fair Sales & Nonfair Sales
- 1490 Other Sales
  - Books, Cook Books, Magazines, & Premium Books (Some Items Sold Needs To Include Sales Tax & A Vendors License Maybe Required)

#### **1500 Racing Fees and Charges**

- 1510 Entry Fees and Declaration
  - Money Received For Harness Races (Declaration)
- 1520 Pari-Mutuals
  - Percentage of Receipts From Pari-Mutual Handle
- 1530 Racing Program – Ads
  - Advertisements Sold In Racing Programs
- 1540 Speed Fees
  - Nominating & Sustaining Harness Racing Fees
  - Colt Circuit Receipts
- 1550 Race Bond Refund
  - Bond Refund From State Auditor

1590 Other Race Receipts  
-Race Blankets & Trophies (Fair Profits From Blankets Sold)

**1600 Sales During Other Activities**

1610 Sale of Supplies  
-Pop & Other Vending Machine Supplies  
1690 Other Sales

**1700 Utilities (Reimbursements & Hook-Up Fees)**

1710 Electricity  
1720 Propane  
1730 Water and Sewer  
1740 Gas  
1790 Other Utilities

**1800 Fees**

1810 Class Entry Fees  
-Senior & Open Class Entry Fees  
-Junior Class Entry Fees  
1820 Membership Fees  
-Receipts From Sale of Agricultural Society Memberships  
1830 Contest Fees  
-Tractor Pull Entry Fees  
-Horse Pull Entry Fees  
-Demo Derby Entry Fees  
-Pie Eating Contest Entry Fees  
-Fiddle Contest Fees  
-Tobacco Spitting Contest Fees  
-Any Other Entry Fees Taken During or Before the Fair  
1890 Other Fees

**1900 Rentals (If Deposits Required, see Appendix For Codings)**

1910 Rental – Grounds  
-Auctions, Flea Markets & Rummage Sales (Both Fixed Revenues or  
Percentage Receipts Based on Sales)  
-Company Picnics  
-Outside Horse Riding Arenas  
1920 Rental – Buildings  
-Individual Building Rentals For Various Events  
-Receptions, Auctions, & Meetings  
-House And/Or House Trailer Rent  
1930 Rental – Camp Sites  
-Fair Campground Rental  
-Nonfair Campground Rental  
-Hook-Up Fees for Utilities  
1940 Rental – Equipment

- Tables & Chairs
- Banquet & Kitchen Facility Items
- Radios, P.A. System
- Computer Related Items
- Golf Carts
- Stage
- Bleachers
- 1950 Rental – Stalls, Pens, Barns
  - Nonfair Barn & Stall Rentals (Horse Racing)
  - Stall & Pen Rentals During the Fair
- 1960 Rental – Storage
  - Boats, Trailers & Automobiles
  - R.V.s & Farm Equipment
- 1990 Rental – Other

## **2000 STATE AND LOCAL GOVERNMENT SUPPORT**

### **2100 State Support**

- 2110 Ohio Fairs Fund Section 3769.082 (A) – (ORC)
  - General Operation Funds
- 2120 Ohio Fairs Fund Section 3769.082 (B) – (ORC)
  - Section Applies To State Fair Only
- 2130 Ohio Fairs Fund Section 3769.082 (C) – (ORC)
  - Non Stake Race Purse Monies
  - Race Track Maintenance & Race Relating Expenses
- 2140 Ohio Fairs Fund Section 3769.082 (D) – (ORC)
  - Ohio Stake Racing Purses
- 2150 Ohio Department of Agriculture 901-5-16 (ORC)
  - Junior Fair Reimbursement Monies
- 2190 Other State Support
  - Other State Grant & Aid Funds (Very Seldom Received)

### **2200 Local Government Grant-In-Aid**

- 2210 County Government Grant – Section 1711.01 (ORC)
  - Senior Fair Money (\$800.00)
- 2220 County Government Grant – Section 1711.02 (ORC)
  - Independent Fair's Junior Fair Money (\$500.00-\$100.00)
- 2230 County Government Grant – Section 1711.03 (ORC)
  - County Fair's Junior Fair Money (\$500.00-\$100.00)
- 2240 County Government Grant – Section 1711.15 (ORC)
  - Money Received From County Commissioners Up To \$50,000.00 Per Year for Capital Improvements And/Or Debt Retirement, Interest On Debt
- 2250 County Government Grant – Section 1711.19 (ORC)
  - County Bond Money (Tax Exempt Money Borrowed By The County Commissioners)

- 2260 County Government Grant – Section 1711.21 (ORC)
  - Taxation Money (County Election – Vote of Approval)
- 2270 County Government Grant – Section 1711.22 (ORC)
  - General Operation Money (\$2,000.00 to \$1,500.00)
- 2290 Other Local Government Support
  - Miscellaneous Receipts From County and/or Local Municipal Sources

### **3000 MISCELLANEOUS RECEIPTS – OTHER SOURCES**

#### **3100 Restricted Support** (Earmarked for Specific Spending Purposes)

- 3110 Gifts and Donations
  - Fund Raising Activities for New Facilities, Equipment, or Other Assets
- 3120 Grants
  - Funds Received From Businesses, Individuals & Others That Have No Interest Payments or Principal Payments (Requires An Application To Request Funds & Reporting – Funds Are Earmarked For a Specific Purpose)
- 3130 Sponsorships
  - Funds Provided to the Fairboard to Support a Particular Segment of the Fair
  - Tractor Pull Trophies & Prize Monies
  - Demo Derby Trophies & Prize Monies
  - Funds for Junior Fair Ribbons, Trophies, Premiums
- 3140 Promotions
  - Sale of Advertisement for Premium Book (Support Money Received To Promote Fair)
  - Horse Racing Blankets & Trophies (Recovery of Cost Only – No Profits For Fairboard)
- 3190 Other Restricted Support
  - Junior Fair Livestock Sale Receipts

#### **3200 Unrestricted Support**

- 3210 Gifts and Donations
  - Unrestricted Gifts & Donations to Be Spent at the Discretion of the Fairboard
- 3220 Grants
  - Unrestricted Support – Society Is Not Obligated to Repay Principal or Interest (Requires Application & Reporting)
- 3230 Sponsorships
  - General Funds That Are Spent Under the Discretion of the Fairboard
  - Corporate Sponsorships for the Day at the Fair
- 3240 Promotions
  - Funds Provided to the Fairboard to Promote the General Welfare of the Society & Fair
- 3290 Other Unrestricted Support
  - Miscellaneous Receipts

- Returned Deposits
  - Payment of Nonsufficient Fund Checks
  - Catch All Category (If it Does Fit in Other Categories, Enter the Transaction in Here)
  - Junior Livestock Sale Receipts (Profits Are Generated By the Sale)
- 3300 Sale of Notes
- Unsecured Debt
  - The Used Portion of the Society's Line of Credit
  - Any Short-Term Obligations

**3400 Transfers-In**

- Permanent Transfers Of Monies From One Fund To Another

**3500 Advances-In**

- Temporarily Reallocating Funds From One Fund or Account to Another (Monies Will Eventually Be Redeposited)
- Advancing Funds from the Checking Account to a Certificate of Deposit (CDs)
- Initial Cash Set-Up For The Gates (Monies Taken From The Checking Account Transformed in Cash & Currency to Have Change on Hand for the Gate Sellers or Fair Office Help)

Remember the accounting system is a cash basis accounting system. Monies are recorded as receipts only when they enter the society's books. Any Inter-Fund Transfers or Advances should be coded as they are described above.

Transfers and advances transactions listed in the Cash Journal should be only bracketed-out, thus, these type(s) of transfers should not effect the balance in the Cash Journal. The same procedure holds in the future when these funds are redeposited into the original account. Advances from one account to another should not violate the conditions as described in the Ohio Revised Code Section 3769.082 (G)

**3600 Interest**

- CD Interest
- Savings Account Interest
- Checking Account Interest
- Bond or Note Interest

**3700 Dividends**

- Common or Preferred Stock Dividends

**3800 Mortgage**

- Funds Received By Society By Lender (Long-Term)
- Loan For Buildings, Property, Equipment or Machinery

**3900 Sale of Assets**

- 3910 Sale of Real Property
  - Sale of Land, Buildings & Other Long Term Assets
- 3920 Sale of Personal Property
  - Sale of Equipment, Machinery, Bleachers, Tables, Chairs, or Other Assets of the Society
- 3930 Other Sales of Assets

#### **4000 SALARIES AND WAGES (Not Contract Labor)**

- 4010 Secretary's Salary, Wages
  - Secretary & Treasurer's Salary and/or Wages
- 4020 Board of Directors' Compensation
  - Wages Paid To Board Members
- 4030 Grounds Maintenance Salaries & Wages
  - Groundskeeper Salary
  - Caretaker's Salary
  - Hired Labor (Maintenance)
- 4040 Race Salaries and Wages
  - Only If Individual Is Employee of Society
- 4090 Other Salaries, Wages, and Compensation
  - Other Labor During the Fair Where W-2s Are Filed By the Society
  - Parking Attendants, Ticket Sellers & Ticket Takers
  - Police or Security
  - Electrician
  - Office Workers

#### **5000 BENEFITS (Employer's Share)**

- 5010 Retirement (Employer's Portion)
  - FICA & Social Security
- 5020 Unemployment Compensation
  - Unemployment Tax
- 5030 Workers' Compensation
- 5040 Insurance – Health
- 5050 Insurance – Life/Disability
- 5060 Employee Membership Reimbursements
- 5070 Tuition Reimbursements
- 5080 Uniform Reimbursements
  - Employee Is Required To Buy Uniform That Is Reimbursed By The Society
- 5090 Other Employee Benefits
  - Retirement

#### **6000 ADMINISTRATIVE, SUPPLIES AND MATERIALS EXPENSES**

##### **6100 Administrative Expense**

- 6110 Board of Directors' Expense
  - Board of Director's Monthly Meeting Compensation (Maximum Payment \$25.00 per Meeting)
  - Travel Reimbursement (Up To \$.225 Per Mile or State Maximum)
  - Convention Expenses (Does Not Include Movies, Alcoholic Beverages or Spouses Expenses – Only Food, Lodging, Parking, & Miscellaneous Expenses)
  - Reimbursed Expenses (Provided Expenses Were Preapproved)
  - Meals During The Fair
  - Refreshments During The Board Meetings
  - Do Not Include A Flower Fund As A Board Expense (Not Allowed According to ORC)
- 6120 Secretary/Treasurer's Expense
  - Convention Expenses
  - Reimbursed Expenses
  - Travel Allowance (ODA Accounting Sessions)
- 6130 Ground Maintenance Expense
  - Supplies & Materials Purchased For the Fairgrounds
  - Reimbursed Expenses for Preapproved Expenses
  - Expenses for Meetings Attended
- 6140 Memberships
  - OFMA Annual Dues
  - GOSA, IAFE, Ohio Harnessmen, & Other Dues
  - Magazine Subscriptions
- 6190 Other Expenses
  - Other Expenses For Convention Other Than Board Members & Secretary or Treasurer (Needs Formal Board Approval)
  - Licenses
  - Miscellaneous Administrative Expense Category

**6200 Race Supplies and Material Expenses**

- 6210 Race Trophies and Blankets
  - Expenses For Awards
- 6220 Supplies and Track Materials
  - Race Track Related Expenses (Not Equipment or Machinery)
  - Sand, Gravel, Gasoline, And Supplies
- 6290 Other Race Expenses
  - Postage Costs
  - (Utilities For Horse Barns Should Be Subdivided Into The Appropriate Utilities Category -7100 Series)

**6300 Supplies Purchased for Resale**

- Pop & Candy For Vending Machines
- Belt Buckles, Hats and Balloons

**6400 Supplies and Materials**

- 6410 Office - Supplies and Materials
  - Stamps & Postage Fees
  - Office Supplies
  - Accounting Paper & Supplies
- 6420 Ground Maintenance – Supplies and Materials
  - General Maintenance & Repair Supplies
  - Fuel Costs
  - Vehicle, Equipment, & Machinery Parts Serviced By Society Labor
- 6490 Other – Supplies and Materials
  - Replacement Tables and Chairs
  - Costs of Tickets
  - Placemets
  - Printing of Signs & Posters
  - Cost of Brouchers
  - Fair Flyers
  - Cook Books

## **7000 CONTRACTUAL SERVICES**

### **7100 Utilities**

- 7110 Electricity
- 7120 Gas
- 7130 Propane
- 7140 Water
- 7150 Telephones
- 7160 Sewer
- 7190 Other Utilities

### **7200 Racing**

- 7210 Race Tax
  - Pari-Mutual Taxes
- 7220 Race Purse
  - Ohio Stake Race Purses
  - Non Stake Racing Purses
  - Overnight Racing Purses
- 7230 Starting Gate
- 7240 Photo Finish
- 7250 Track Maintenance Contracts
  - Expenses for Track Maintenance (Contracted)
  - Any Repairs or Track Overhaul Expenses (Contracted)
- 7260 Announcer, Judges, Timer and Race Secretary
- 7290 Other Race Related Expenses
  - Race Department Help
  - Manure Hauling Non Fair
  - Manure Hauling Fair

**7300 Professional Services**

- 7310 Legal Services
  - Attorney and Filing Fees
- 7320 Auditing and Accounting Services
  - CPA's Fees
- 7330 Veterinary Services
  - Fair Veterinary Services
  - Horse and Other Animal Blood Testing Expenses
- 7340 Contractual Entertainment
  - Entertainment Expenses
  - Demo Derby & Tractor Pull Expenses (Not Prize Money)
  - Clowns, Midway Entertainment
  - Grandstand Entertainment Costs
  - Bands & Other Shows
  - Pig Racing
  - Announcers for Tractor Pull & Demo Derby
- 7350 Ride Company Expenses
- 7390 Other Services (Including Electrician)
  - Other Contracted Services Purchased By the Fairboard

**7400 Property Services**

- 7410 Security Services
  - Police & Sheriff Services
  - Night Watchmen & Pinkerton Security
  - Security Stage Crew Workers
- 7420 Cable TV Services
  - Satelite Dish
- 7430 Computer Services
  - Software and Programming Assistance
  - Hardware & Software Purchases
- 7440 Cleaning and Janitorial Services
  - Restroom Cleaning
  - Port – A – Johns
- 7450 Groundskeeping and Snow Removal Services
  - Grandstand & Midway Cleaning
  - Flower Bedding Expenses
- 7460 Trash Hauling and Dumping Services
  - Fair Refuse Expenses
  - Dumpster Rental
  - Monthly Garbage Pick-Up
- 7470 Sound System Services
  - Services For Loud Speakers & PA Systems
  - Lighting For Stage
- 7480 Tax (Payments to Governmental Agencies)
  - Real Estate Taxes (501-3-C Not Subject to Real Estate Taxes)
  - Taxes To Watershed Association

7490 Other Purchased Services

- Outside Gate Personnel (Parking)
- Grandstand Personnel
- Ticket Sellers & Ticket Takers (Civic Groups Set-Up)
- Mosquito Spraying
- Contracted Services For Repair & Inspections
- Drain Services
- Plumber, Carpenter, Painter and Electrician

**7500 Advertising and Communication Expenses**

7510 Legal Ads and Publications

- Newspaper Publication of Annual Report
- Notice of Election
- Advertisement Society Is Accepting Bids For Projects
- Notice of Tax Levy
- Entertainment Advertising

7520 Newspaper Ads

- Advertisement For the Fair
- Harness Racing Advertisement

7530 Radio and TV Ads

- Fair & Non Fair Events

7540 Printing and Publication Fees

- Premium Book Costs of Publication

7550 Microfilming Charges

7590 Other Communication Expenses

- Billboards
- Shopping Center Set-Up
- Media Day Expenses

**7600 Repairs**

7610 Equipment/Furniture Repair

- Machinery Repairs
- Lawn Mower
- Office Equipment

7620 Motor Vehicle Repairs

- Tractor, Truck, Automobile
- Golf Carts

7630 Building and Site Repairs

- Grandstand Repair
- Roofs, Painting, & Contracted Maintenance on Buildings & Barns

7690 Other Repairs

- Furnace Repair
- Drainage Ditches

**7700 Insurance**

7710 Insurance – Property

- 7720 Insurance – Liability
- 7730 Insurance – Motor Vehicle
- 7740 Insurance – Fidelity Bonds
- 7790 Insurance – Other
  - Rain Insurance
  - Concessions

**7800 Rent/Lease Expenses**

- 7810 Rent/Lease – Software
- 7820 Rent/Lease – Land and Buildings
  - Rental of Properties
- 7830 Rent/Lease – Meeting Rooms
- 7840 Rent/Lease – Storage Rooms
- 7850 Rent/Lease – Motor Vehicles
  - Golf Carts
  - Trucks, Tractor, & Automobiles
- 7860 Rent/Lease – Exhibits and Displays
  - Stage (Not For Entertainment)
  - Risers for Fruits & Vegetables
  - Show Cases
- 7870 Rent/Lease – Equipment and Supplies
  - Chairs & Tables
  - Tents
  - Radios & Communication Rent
  - Tractor Pull Sled Rental
  - Miscellaneous Equipment & Machinery Used for Repair
- 7890 Rent/Lease –Other
  - Motel Rooms During the Fair (Pageant Prep)
  - Flowers & Shrubbery for the Grounds

**7900 Capital Outlay**

- 7910 Land
- 7920 Buildings
  - Building of New Structures
  - Major Overhaul of Existing Structures
- 7930 Motor Vehicles
  - Trucks
  - Tractors
  - Golf Carts
- 7940 Equipment
  - Machinery Purchases
  - Large Volume of Tables and Chairs
- 7990 Other
  - Paving of Roads
  - Rewiring Electrical System
  - Major Overhaul of Phone, Sewer, or Gas & Water Line Systems

## **8000 DEBT SERVICE**

- 8010 Principal – Notes
  - Short Term Operating Loans
  - Unsecured Line of Credit
- 8020 Principal – Loan (Intermediate Loans)
  - Collateralized Equipment & Machinery Loans
- 8030 Mortgage Payments
  - Building & Land Loans
- 8040 Interest Payments
  - Should Be Individually Listed by Each Loan
- 8050 Trustee/Fiscal Agent Fees
- 8090 Other Financing Uses & Fees
  - Checking Account Service Charges
  - Non Sufficient Fund Charges
  - Closing Costs
  - Other Bank Fees

## **9000 FAIR EXPENSES**

### **9100 Senior Fair and Open Class Expenses**

- 9110 Senior Fair & Open Class Judges
  - Judges Compensation
  - Lodging, Travel & Meal Expenses for Judges
- 9130 Senior Fair & Open Class Premiums, Trophies, Ribbons
  - Purchases of All Ribbons & Trophies
  - Premiums Paid to Winning Participants
- 9190 Other Senior & Open Class Fair Expenses

### **9200 Contest Expenses**

- 9210 Contest Class Judges
  - Judges Compensation
  - Lodging, Travel & Meal Expenses for Judges
- 9220 Contest Class Premiums, Trophies, Ribbons
  - Purchases for Trophies & Ribbons
  - Tractor Pull Prize Money
  - Draft Horse Pull Prize Money
  - Demo Derby Prize Money
  - Showmanship Premiums
  - Sheep Shearing
  - Horse Shoe Pitching
  - Fiddlers Contest
  - Cheerleader Contest
  - Band Contest
  - Kiddie Tractor Pull
- 9290 Other Contest Class Expenses

-Coordinators Compensation for Contest Set-Ups

**9300 Junior Fair Expenses**

- 9310 Junior Fair Judges
  - Judges Compensation
  - Lodging, Travel & Meal Expenses for Judges
- 9320 Junior Fair Premiums, Trophies, Ribbons
  - Purchases for Trophies & Ribbons
  - Premiums Paid to Winning Participants
  - Expenses of Other Non Cash Awards
- 9390 Other Junior Fair Expenses
  - Junior Fair Convention Expenses
  - Junior Fair Annual Budget Expenses
  - Junior Fair Meal Expenses
  - Junior Fair Postage Expenses
  - King & Queen Contest Expenses
  - Miscellaneous Junior Fair Expenses

**9400 Other Fair Expenses**

- 9410 Other Judges Expenses
- 9420 Other Premiums, Trophies, Ribbons
- 9490 Other Fair Expenses
  - Livestock Sale Expenses (Financial Statement Should Be Monitored for All Inflows & Outflows of Money)
  - Meal Money for Fair Labor
  - Miscellaneous Lunch Programs (Excluding Directors)
  - Church Service Expenses
  - High School Band Entertainment

**9500 Transfers – Out**

- (See Transfers-In Section 3400)

**9600 Advances**

- (See Advances-Out Section 3500)

**9700 Other Miscellaneous Expenses**

- Non Sufficient Fund Check Expenses (Check Write-Offs)
- Reimbursements
- When No Other Category Fits. As a Last Result, Enter Expenses As a Miscellaneous Expense

**9700-1 Refunds For Deposits On Buildings, Grounds, Etc.**