Harrodsburg/Mercer County Tourist Commission
Balance Sheet - Cash Basis
As of September 30, 2026

	Sep 30, 26	Sep 30, 25
ASSETS		
Current Assets		
Checking/Savings		
Anderson Dean Bank Account	87,384.57	0.00
HMCTC Gift Shop	4,467.64	4,284.68
Checking	530,467.61	141,703.47
Total Checking/Savings	622,319.82	145,988.15
Accounts Receivable		
Accounts Receivable	-490.41	-490.41
Total Accounts Receivable	-490.41	-490.41
Total Current Assets	621,829.41	145,497.74
Other Assets		
Committed Assets		
Whitaker Bank Intrafi CD #6643	0.00	638,226.06
Operational Reserve-Savings#095	488,776.76	473,943.44
Total Committed Assets	488,776.76	1,112,169.50
Total Other Assets	488,776.76	1,112,169.50
TOTAL ASSETS	**1,110,606.17**	**1,257,667.24**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
Whitaker Bank Credit Card	16,516.70	16,459.05
Total Credit Cards	16,516.70	16,459.05
Other Current Liabilities		
Payroll Liabilities		
FWT, FICA, Medicare Payable	4,798.40	2,597.12
Harrodsburg City Withholding	832.72	691.46
Kentucky Unemployment Payable	239.31	100.39
Kentucky Withholding	717.00	486.72
Mercer County Withholding	555.12	460.88
Payroll Liabilities - Other	370.66	286.66
Total Payroll Liabilities	7,513.21	4,623.23
Total Other Current Liabilities	7,513.21	4,623.23
Total Current Liabilities	24,029.91	21,082.28
Total Liabilities	24,029.91	21,082.28
Equity		
Operational Reserve-Fd Balance	319,494.27	319,494.27
Fund Balance	900,448.32	965,807.26
Net Income	-133,366.33	-48,716.57
Total Equity	1,086,576.26	1,236,584.96
TOTAL LIABILITIES & EQUITY	**1,110,606.17**	**1,257,667.24**

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Harrodsburg/Mercer County Tourist Commission
Profit & Loss - Cash Basis
September 2026

	Sep 26	Sep 25
Income		
Vendor Fee	3,326.75	3,438.71
Restaurant Tax	112,082.13	93,662.88
Room Tax	18,538.38	28,210.46
Anderson Dean Park Income		
Interest	3.26	0.00
Park Revenue	956.00	0.00
Total Anderson Dean Park Income	959.26	0.00
Interest Income	31.29	6,662.61
Retail Income	0.00	125.66
Sponsorship	42,525.00	6,000.00
Miscellaneous Income	0.00	2,652.00
Total Income	177,462.81	140,752.32
Gross Profit	177,462.81	140,752.32
Expense		
Anderson Dean Park Expenses		
Office Supplies	932.80	0.00
Marketing	2,442.20	0.00
Equipment	10,083.00	0.00
Miscellaneous	80.00	0.00
Maintenance Supplies	3,208.86	0.00
Wages - Park	10,519.35	0.00
Total Anderson Dean Park Expenses	27,266.21	0.00
Bank Charges	115.88	0.00
Meals	0.00	27.22
Accounting / Legal	500.00	475.00
Videography	0.00	3,000.00
APP Maintenance	0.00	349.00
Gift Shop	4,020.50	0.00
Advertising		
Local	225.00	3,600.00
Mikrotec (website hosting/dom)	26.68	0.00
Photography	0.00	1,300.00
Social Media/Content Management	7,669.33	7,512.00
Website Maintenance	5,875.00	0.00
Total Advertising	13,796.01	12,412.00
Audit/Legal Fees	576.00	0.00
Employee Benefits		
Health Insurance	5,731.20	1,948.54
Total Employee Benefits	5,731.20	1,948.54
Equipment Rental	1,128.00	0.00
Insurance		
D&O	0.00	5,387.97
Workmans Comp	0.00	611.02
DPWC Property/Liability 3 yr	9,100.61	7,999.34
Total Insurance	9,100.61	13,998.33
Meetings	462.93	143.23
Mileage	72.02	98.80
Miscellaneous-Operating	880.05	12.00
Office Supplies	422.83	149.38
Payroll Taxes	1,767.93	988.56
Phone		
Spectrum	151.63	164.99
Phone - Other	251.40	0.00

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Harrodsburg/Mercer County Tourist Commission
Profit & Loss - Cash Basis
September 2026

	Sep 26	Sep 25
Total Phone	403.03	164.99
Printing	330.00	603.11
Repairs/Maintenance		
Cleaning Service	0.00	200.00
Insect,Pes&Rodent/Blankenship	135.00	0.00
Landscape Maintenance/Chilton's	0.00	625.00
Miscellaneous	363.00	1,450.00
Repairs/Maintenance - Other	85.00	0.00
Total Repairs/Maintenance	583.00	2,275.00
Sponsorships		
Local/Region/State	500.00	2,500.00
Total Sponsorships	500.00	2,500.00
Tourism Development		
Events	87,021.67	76,292.84
Beautification	7,245.00	0.00
Miscellaneous	8,000.00	0.00
Sponsorship/Events	0.00	20,384.00
Total Tourism Development	102,266.67	96,676.84
Utilities		
Kentucky Utilities	561.89	0.00
Water	42.29	0.00
Total Utilities	604.18	0.00
Wages	11,893.06	13,169.24
Total Expense	182,420.11	148,991.24
Net Income	**-4,957.30**	**-8,238.92**

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Harrodsburg/Mercer County Tourist Commission
Profit & Loss - Cash Basis
July through September 2026

	Jul - Sep 26	Jul - Sep 25
Income		
Vendor Fee	13,080.34	8,783.46
Restaurant Tax	267,088.17	205,597.42
Room Tax	65,798.44	60,562.48
Anderson Dean Park Income		
Interest	3.26	0.00
Park Revenue	956.00	0.00
Total Anderson Dean Park Income	959.26	0.00
Interest Income	1,854.57	14,504.52
Retail Income	80.16	178.02
Sponsorship	51,025.00	30,250.00
Miscellaneous Income	0.00	2,809.07
Total Income	399,885.94	322,684.97
Gross Profit	399,885.94	322,684.97
Expense		
Anderson Dean Park Expenses		
Office Supplies	932.80	0.00
Marketing	2,442.20	0.00
Equipment	10,083.00	0.00
Miscellaneous	80.00	0.00
Maintenance Supplies	3,208.86	0.00
Wages - Park	14,269.35	0.00
Total Anderson Dean Park Expenses	31,016.21	0.00
Bank Charges	149.93	0.00
Meals	88.74	27.22
Accounting / Legal	3,120.00	1,425.00
ARPA	0.00	3,000.00
Videography	0.00	6,000.00
APP Maintenance	698.00	1,396.00
Gift Shop	4,020.50	1,862.02
Advertising		
Local	1,974.97	13,155.00
Mikrotec (website hosting/dom)	69.67	13.46
Photography	600.00	4,660.00
Radio Advertising WHBN	1,599.00	1,079.00
Social Media/Content Management	12,519.36	17,277.07
Website Maintenance	5,875.00	0.00
Advertising - Other	0.00	300.00
Total Advertising	22,638.00	36,484.53
Audit/Legal Fees	6,026.00	0.00
Dues		
KY Tourism Industry Association	0.00	1,000.00
Dues - Other	500.00	0.00
Total Dues	500.00	1,000.00
Employee Benefits		
Health Insurance	4,755.95	5,722.21
Total Employee Benefits	4,755.95	5,722.21
Equipment Rental	1,128.00	0.00
Informational Inquiries		
800 Long Distance	0.00	10.99
Total Informational Inquiries	0.00	10.99
Infrastructure (Phase 1)	13,731.81	0.00
Insurance		
D&O	6,262.00	5,387.97

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Harrodsburg/Mercer County Tourist Commission
Profit & Loss - Cash Basis
July through September 2026

	Jul - Sep 26	Jul - Sep 25
Workmans Comp	606.80	611.02
DPWC Property/Liability 3 yr	9,108.51	4,939.34
Total Insurance	15,977.31	10,938.33
Meetings	1,055.98	1,066.23
Mileage	152.62	98.80
Miscellaneous- Marketing	3,637.85	0.00
Miscellaneous-Operating	3,238.60	524.00
Office Supplies	2,841.25	2,237.26
Payroll Taxes	4,281.22	3,459.98
Phone		
Spectrum	151.63	503.92
Phone - Other	506.10	320.57
Total Phone	657.73	824.49
Printing	330.00	813.11
Repairs/Maintenance		
Building	6,750.00	0.00
Cleaning Service	0.00	700.00
Insect,Pes&Rodent/Blankenship	135.00	135.00
Landscape Maintenance/Chilton's	375.00	1,250.00
Miscellaneous	558.00	1,450.00
Repairs/Maintenance - Other	158.53	0.00
Total Repairs/Maintenance	7,976.53	3,535.00
Sponsorships		
Local/Region/State	1,175.00	3,000.00
Total Sponsorships	1,175.00	3,000.00
Tourism Development		
Events	112,524.99	89,060.79
Beautification	18,112.50	0.00
Miscellaneous	21,608.51	12.00
Sponsorship/Events	208,135.54	148,257.79
Tourism Development - Other	1,111.41	3,057.04
Total Tourism Development	361,492.95	240,387.62
Utilities		
Garbage	135.00	67.50
Atmos	0.00	241.28
Kentucky Utilities	1,039.33	1,047.19
Water	144.10	140.44
Total Utilities	1,318.43	1,496.41
Wages	41,243.66	46,092.34
Total Expense	533,252.27	371,401.54
Net Income	**-133,366.33**	**-48,716.57**

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Harrodsburg/Mercer County Tourist Commission
Profit & Loss Budget vs. Actual - Cash Basis
July through September 2026

	Jul - Sep 26	Budget	$ Over Budget	% of Budget
Income				
Vendor Fee	13,080.34	21,000.00	-7,919.66	62.3%
Restaurant Tax	267,088.17	840,000.00	-572,911.83	31.8%
Room Tax	65,798.44	185,000.00	-119,201.56	35.6%
County Contribution	0.00	150,000.00	-150,000.00	0.0%
City Contribution	0.00	132,300.00	-132,300.00	0.0%
Anderson Dean Park Income				
Interest	3.26			
Pool Revenue	0.00	65,300.00	-65,300.00	0.0%
Park Revenue	956.00	106,625.00	-105,669.00	0.9%
Park rollover	0.00	15,000.00	-15,000.00	0.0%
Total Anderson Dean Park Income	959.26	186,925.00	-185,965.74	0.5%
Interest Income	1,854.57	35,000.00	-33,145.43	5.3%
Retail Income	80.16	500.00	-419.84	16.0%
Reserves	0.00	520,459.00	-520,459.00	0.0%
Sponsorship	51,025.00	75,000.00	-23,975.00	68.0%
Rotary Beer Contribution	0.00	15,000.00	-15,000.00	0.0%
Total Income	399,885.94	2,161,184.00	-1,761,298.06	18.5%
Gross Profit	399,885.94	2,161,184.00	-1,761,298.06	18.5%
Expense				
Anderson Dean Park Expenses	31,016.21	699,534.00	-668,517.79	4.4%
Bank Charges	149.93	0.00	149.93	100.0%
Meals	88.74	600.00	-511.26	14.8%
Accounting / Legal	3,120.00	6,000.00	-2,880.00	52.0%
Promo Materials	0.00	1,000.00	-1,000.00	0.0%
Videography	0.00	15,000.00	-15,000.00	0.0%
APP Maintenance	698.00	4,200.00	-3,502.00	16.6%
Gift Shop	4,020.50	1,500.00	2,520.50	268.0%
Giveaways/contests	0.00	5,000.00	-5,000.00	0.0%
Advertising				
TV Advertising/SEO	0.00	50,000.00	-50,000.00	0.0%
Local	1,974.97	0.00	1,974.97	100.0%
Mikrotec (website hosting/dom)	69.67	1,000.00	-930.33	7.0%
Photography	600.00	8,000.00	-7,400.00	7.5%
Radio Advertising WHBN	1,599.00	4,000.00	-2,401.00	40.0%
Social Media/Content Management	12,519.36	60,000.00	-47,480.64	20.9%
Website Maintenance	5,875.00	0.00	5,875.00	100.0%
Total Advertising	22,638.00	123,000.00	-100,362.00	18.4%
Audit/Legal Fees	6,026.00	12,000.00	-5,974.00	50.2%
Capital Outlay				
Main Street Lot	0.00	12,000.00	-12,000.00	0.0%
Total Capital Outlay	0.00	12,000.00	-12,000.00	0.0%
Dues	500.00	2,000.00	-1,500.00	25.0%
Employee Benefits	4,755.95	15,000.00	-10,244.05	31.7%
Equipment Rental	1,128.00	1,000.00	128.00	112.8%
Informational Inquiries	0.00	100.00	-100.00	0.0%
Infrastructure (Phase 1)	13,731.81	500,000.00	-486,268.19	2.7%
Insurance	15,977.31	20,000.00	-4,022.69	79.9%
KY Dept of Local Govt	0.00	500.00	-500.00	0.0%
Meetings	1,055.98	2,500.00	-1,444.02	42.2%
Mileage	152.62	1,500.00	-1,347.38	10.2%
Miscellaneous- Marketing	3,637.85	0.00	3,637.85	100.0%
Miscellaneous-Operating	3,238.60	3,000.00	238.60	108.0%
Office Supplies	2,841.25	5,000.00	-2,158.75	56.8%
Payroll Taxes	4,281.22	14,000.00	-9,718.78	30.6%
Phone	657.73	3,000.00	-2,342.27	21.9%
Placer	0.00	11,000.00	-11,000.00	0.0%
Printing	330.00	1,500.00	-1,170.00	22.0%
Repairs/Maintenance				
Building	6,750.00	0.00	6,750.00	100.0%
Insect,Pes&Rodent/Blankenship	135.00	0.00	135.00	100.0%
Landscape Maintenance/Chilton's	375.00	0.00	375.00	100.0%
Miscellaneous	558.00	0.00	558.00	100.0%

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Harrodsburg/Mercer County Tourist Commission
Profit & Loss Budget vs. Actual - Cash Basis
July through September 2026

	Jul - Sep 26	Budget	$ Over Budget	% of Budget	
Repairs/Maintenance - Other	158.53	16,000.00	-15,841.47	1.0%	
Total Repairs/Maintenance	7,976.53	16,000.00	-8,023.47		49.9%
Sponsorships					
Local/Region/State	1,175.00	0.00	1,175.00	100.0%	
Total Sponsorships	1,175.00	0.00	1,175.00		100.0%
Tourism Development					
Events	112,524.99	210,000.00	-97,475.01	53.6%	
Beautification	18,112.50	75,000.00	-56,887.50	24.2%	
Miscellaneous	21,608.51	0.00	21,608.51	100.0%	
Sponsorship/Events	208,135.54	210,250.00	-2,114.46	99.0%	
Tourism Development - Other	1,111.41	12,000.00	-10,888.59	9.3%	
Total Tourism Development	361,492.95	507,250.00	-145,757.05		71.3%
Utilities	1,318.43	8,000.00	-6,681.57		16.5%
Wages	41,243.66	170,000.00	-128,756.34		24.3%
Total Expense	533,252.27	2,161,184.00	-1,627,931.73		24.7%
Net Income	**-133,366.33**	**0.00**	**-133,366.33**		**100.0%**

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