

OPERATING BUDGET

41st **DISTRICT AGRICULTURAL ASSOCIATION**

Del Norte **COUNTY**

Conducting The **Del Norte County Fair**

at Crescent City, California

For the period of January 1, 2023 to December 31, 2023

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
TOTAL NET RESOURCES, JANUARY 1:				693,445	1,284,903
Unrestricted net resources		171,956	295,135	295,135	326,925
Unrestricted Net Position - Pension		(471,010)	(471,010)	(471,010)	(471,010)
Restricted resources				-	-
Investment in Capital Assets, Net of Related Debt		940,548	869,320	869,320	1,428,988
Subtotal (Total Net Resources)		641,494	693,445	693,445	1,284,903
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		605,015	505,815	608,709	643,794
State (Local/Base) Allocations (to Page 2):	31200	373,110	195,828	256,830	45,830
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	2,200	2,903	2,200	2,903
Capital Project Reimbursement	31900				
Capital Project Reimbursement Funds (from Sched 8A)	31900			-	
One-time Revenue Sources (fire camp, sale of property, capital project auc	32500			223,863	
Contributions from Other Gov't (Rec & Parks) Sources (to Page 2)	33000		150,000	650,000	350,000
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
TOTAL RESOURCES ACQUIRED		980,325	854,546	1,741,603	1,042,527
TOTAL RESOURCES AVAILABLE		1,621,819	1,547,991	2,435,048	2,327,429
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		854,096	934,713	1,083,144	1,058,483
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		854,096	934,713	1,083,144	1,058,483
Depreciation Expense (From Page 8)	90000	74,278	67,002	67,002	67,002
Pension Expense (From Page 8)	96000	-	48,869	-	48,869
TOTAL RESOURCES APPLIED		928,373	1,050,584	1,150,146	1,174,354
TOTAL NET RESOURCES, DECEMBER 31:	29100	693,445	497,408	1,284,903	1,153,075
Unrestricted Net Resources Available for Operations		295,135	87,538	326,925	262,099
Unrestricted Net Position - Pension	29100	(471,010)	(471,010)	(471,010)	(471,010)
Restricted Net Resources		-			
Investment in Capital Assets (From Schedule 7)		869,320	880,880	\$1,428,988	\$1,361,986
Subtotal (Total Net Res Check Figure - should equal #29100)		693,445	497,408	1,284,903	1,153,075
Reserve Percentage		34.6%	9.4%	30.2%	24.8%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors Date

Chairman, Board of Supervisors Date

Chief Executive Officer Date

County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operation

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
OPERATING REVENUES:					
ok					
Admissions to Grounds	ADMN	113,597	87,000	121,337	121,120.00
Commercial Space	COMM	14,913	12,000	15,983	21,482.50
Carnival Revenue	CARN	105,464	60,000	110,088	107,000
Concession Revenue	CONC	41,256	30,000	47,041	47,766.14
Exhibit Revenue	EXHR	741	1,500	2,851	3,553.00
Horse Show Revenue	HSR	2,324	2,100	1,660	2,240.00
Entertainment Revenue	FATT	31,573	30,000	47,798	45,000.00
Misc. Fair Revenue	MISF	26,201	24,715	12,628	20,540.00
Interim Attractions Revenue	IATT	-	-	-	-
Interim Revenue	INTR	265,684	258,500	249,048	275,092.00
Prior year Revenue Adj.	PRR	3,227	-	35	-
Other Operating Revenue	Othr	36	-	239	-
TOTAL OPERATING REVENUES (to Page 1)		605,015	505,815	608,709	643,794
OPERATING EXPENDITURES:					
Administration Expense	ADME	248,511	283,694	320,271	358,072.46
Maintenance Expense	MNTE	412,681	392,478	513,546	410,550.43
Publicity Expense	PUBE	10,516	12,000	17,185	14,000.00
Attendance Expense	ATTE	21,259	24,811	24,551	31,798.38
Misc. Fair Expense	MISE	6,637	24,606	22,180	27,620.52
Premium Expense	PREM	6,023	8,000	7,325	8,000.00
Exhibit Expense	EXHE	18,382	24,649	23,260	25,978.00
Horse Show Expense	HSE	882	1,000	250	650.00
Entertainment Expense	FENE	114,090	142,200	140,678	160,500.00
Interim Entertainment Expense	IENE	-	-	-	-
Interim Expense	INTE	7,871	16,275	14,293	16,313.45
Equipment Expense	EQPT	299	5,000	-	5,000.00
Prior Year Expense Adj.	PYE	6,946	-	(396)	-
Cash Over/Under	CAOU	-	-	-	-
TOTAL OPERATING EXPENDITURES (to Page 1)		854,096	934,713	1,083,144	1,058,483
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION		(249,081)	(428,898)	(474,434)	(414,690)
Depreciation Expense	90000	74,278	67,002	67,002	67,002.00
Pension Expense	96000	-	-	-	-
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		(323,359)	(495,900)	(541,436)	(481,692)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	373,110	195,828	256,830	45,830
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		2,200	152,903	876,063	352,903
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		126,229	(80,167)	658,459	(15,957)
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		51,951	(147,169)	591,457	(82,959)

Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
ADMISSIONS TO GROUNDS					
Admissions to Grounds	40000-00-100	101,580	80,000	102,236	100,000
Discounted Admissions	40100-00-100	7,150	7,000	15,811	15,000
Discounted Admissions - Exhibitor Armbands	40110-00-100	76	-	146	2,190
Discounted Admissions - Adult/Exhb Livestock	40120-00-100	3,612	-	2,640	3,300
Discounted Admissions - Jr/Sr Livestock	40130-00-100	1,179	-	504	630
TOTAL ADMISSION TO GROUNDS		113,597	87,000	121,337	121,120
INDUSTRIAL & COMMERCIAL SPACE					
Outside Commerical Space	41010-00-100	2,245	-	6,602	8,253
Inside Commerical Space	41020-00-100	12,668	12,000	9,381	13,230
TOTAL INDUSTRIAL & COMMERCIAL SPACE		14,913	12,000	15,983	21,483
CONCESSION REVENUE:					
Carnival	40500-00-100	-	-	-	-
Pre Carnival	40510-00-100	105,464	60,000	110,088	107,000
TOTAL CARNIVAL REVENUE		105,464	60,000	110,088	107,000
CONCESSION REVENUE:					
Concessions - Food	42100-00-100	34,614	25,000	40,457	41,266
Concessions - Non Food (Alcohol)	42110-00-100	6,642	5,000	6,584	6,500
TOTAL CONCESSION REVENUE		41,256	30,000	47,041	47,766
EXHIBIT REVENUE:					
Entry Fees	43000-00-100	184	1,500	1,653	1,500
Entry Fees - Small Animal	43010-00-100	37	-	101	253
Entry Fees - Large Animals	43020-00-100	130	-	400	400
Donated & Sponsored Awards	43100-00-100	-	-	-	-
Stall Fees	43300-00-100	390	-	697	1,400
TOTAL EXHIBIT REVENUE		741	1,500	2,851	3,553
HORSE SHOW REVENUE:					
Entry Fee	43000-00-150	-	-	-	-
Entry Fee - Ranch Sorting	43010-00-150	-	-	-	-
Jackpot Entry	43020-00-150	-	-	-	-
Donations	43100-00-150	-	-	-	-
Stall Rental	43300-00-150	1,040	900	725	840
Gymkhana	48700-00-150	1,284	1,200	935	1,400
TOTAL HORSE SHOW REVENUE		2,324	2,100	1,660	2,240
ENTERTAINMENT REVENUE					
Admissions - Performance	40010-00-100	375	-	-	-
Other Admissions	40020-00-100	-	-	-	-
Rodeo Revenue	48700-00-110	21,631	21,000	21,440	21,000
Rodeo Queen Contest Revenue	48720-00-110	-	-	-	-
Monster Truck	40000-00-171	-	-	-	-
Sponsorships- Concert	48810-00-100	11,000	10,000	17,000	15,000
Destruction Derby	40000-00-190	9,567	9,000	9,358	9,000
TOTAL ENTERTAINMENT REVENUE		42,573	40,000	47,798	45,000

Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)					
Merchandise Sales	42210-00-100	-	-	275	500
Concessions	42220-00-100	-	-	-	-
Rabbit Show	43000-00-140	-	-	-	-
Premium Book	43400-00-100	-	-	-	-
Advertising	43500-00-100	-	-	-	-
Parking	45000-00-100	585	575	775	3,100
Camping	46500-00-100	1,140	1,140	1,165	3,940
Sponsorships	48800-00-100	9,000	9,000	4,750	9,000
Miscellaneous Fairtime Revenue	48700-00-100	4,476	4,000	5,663	4,000
TOTAL MISCELLANEOUS FAIR		15,201	14,715	12,628	20,540
INTERIM ATTRACTIONS REVENUE					
Performance Admission	40000-00-301	-	-	-	-
Other Revenue - Attractions	48700-00-301	-	-	-	-
TOTAL INTERIM ATTRACTIONS REVENUE		-	-	-	-
INTERIM REVENUE:					
Ticket Sales	40000-00-000	-	-	-	-
Misc. Concessions & Commissions	42220-00-300	2,696	3,000	-	-
Stalls Rentals	43300-00-300	46,549	42,000	45,037	45,000
Insurance Sales	43600-00-300	160	300	580	800
Building Rentals	46100-00-300	46,042	50,000	43,084	50,000
Storage Rentals	46110-00-300	13,408	12,500	13,415	15,000
Arena Rentals	46120-00-300	5,670	5,000	3,486	3,600
Grounds Rentals	46200-00-300	91,198	95,000	85,472	107,000
Equipment Rentals	46300-00-300	6,611	5,000	2,285	2,742
Table & Chairs Rentals	46310-00-300	2,719	2,500	5,780	11,000
Camping Revenue	46500-00-300	1,520	1,200	2,240	4,000
Utilities Reimbursement	48500-00-300	3,564	3,500	1,836	3,000
Security Reimbursement	48510-00-300	925	1,500	1,315	1,500
Facility Clean-up	48540-00-300	15,000	-	-	-
Other Revenue	48700-00-300	2,185	2,000	1,488	2,250
Tokens - Arena	48730-00-300	1,339	1,000	922	1,000
Sign Revenue	48740-00-300	7,197	6,500	8,039	9,700
Sponsorship Revenue - Interim	48800-00-300	-	3,000	-	-
Holiday Fair	Holiday Fair	15,535	13,500	12,276	13,500
Spring Fair	Spring Fair	3,366	11,000	21,793	5,000
Admission - Circus	40000-00-304	-	-	-	-
Fall Event	Fall Event	-	0	-	-
TOTAL INTERIM REVENUE		265,684	258,500	249,048	275,092
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	3,227	-	35	-
OTHER OPERATING REVENUE					
Other Operating Revenue	48700-00-000	30	-	237	-
Interest Income	48710-00-000	1	-	2	-
Other Operating Revenue	48750-00-000	5	-	-	-
Donated Revenue	48810-00-000	-	-	-	-
TOTAL OTHER OPERATING REVENUE		36	-	239	-

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
ADMINISTRATION EXPENSE					
Salaries & Wages - Permanent	50000-11-000	89,776	96,995	96,295	96,096
Salaries & Wages - Temporary	50100-11-000	31,193	60,000	59,170	69,940
Compensated Leave Expense	50300-11-000	2,574	(12,824)	-	9,287
Employee Benefits	51000-11-000	27,122	28,500	30,848	34,000
Payroll Taxes	51100-11-000	8,172	8,096	8,172	8,900
Workers' Compensation Ins.	51200-11-000	4,918	9,577	8,919	11,124
Unemployment Expense	51300-11-000	3,342	5,000	4,830	5,000
Current Year Bad Debt	53000-11-000	-	-	-	
Bank/CC Charges & Fees*	54000-11-000	-	100	215	225
Directors Expense	56000-11-000	1,572	1,500	1,146	1,200
Dues & Subscriptions*	57000-11-000	2,752	2,750	4,854	4,800
Insurance Fees*	60000-11-000	31,208	35,000	48,807	50,000
Other Expenses*	65000-11-000	5,874	5,000	7,602	7,500
Professional Services*	69000-11-000	16,026	16,000	22,505	23,000
Audit*	69030-11-000	-	4,000		10,000
Office Supplies & Expense*	74000-11-000	8,570	7,500	9,555	9,500
Phone & Postage*	75000-11-000	9,668	9,000	10,070	10,000
Employee Travel	77000-11-000	5,744	7,500	7,283	7,500
TOTAL ADMINISTRATION EXPENSE		248,511	283,694	320,271	358,072
MAINTENANCE & GENERAL OPERATIONS					
Salaries & Wages - Permanent*	50000-12-000	105,886	83,922	95,313	57,744
Salaries & Wages - Temporary*	50100-12-000	49,367	66,352	110,031	106,352
Employee Benefits*	51000-12-000	42,269	31,323	35,002	20,000
Payroll Taxes*	51100-12-000	8,689	7,214	10,719	5,960
Workers' Compensation Ins.*	51200-12-000	5,736	9,167	11,807	10,994
Utilities*	63000-12-000	63,397	60,000	58,651	60,000
Buildings & Grounds Maintenance*	64000-12-000	89,171	100,000	85,765	90,000
Equipment Maintenance*	64010-12-000	18,720	25,000	45,457	45,500
Special Repairs*	64000-12-000	21,172	-	1,732	
Other Expense*	65000-12-000	-	-	40	
Professional Services*	69000-12-000	7,978	8,000	8,399	8,500
Equipment Rental*	72000-12-000	-	1,000	50,624	5,000
Trash Disposal*	78000-12-000	295	500	6	500
TOTAL MAINTENANCE EXPENSE		412,681	392,478	513,546	410,550

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
PUBLICITY EXPENSE					
Salaries & Wages - Permanent	50000-13-100	-	-	-	
Salaries & Wages - Temporary	50100-13-100	-	-	-	
Employee Benefits	51000-13-100	-	-	-	
Payroll Taxes	51100-13-100	-	-	-	
Workers' Compensation Ins.	51200-13-100	-	-	-	
Advertising	52000-13-100	8,553	10,000	12,497	12,000
Promotions	71000-13-100	1,811	2,000	4,688	2,000
Public Relations	71010-13-100	-	-	-	
Prefair Events	71020-13-100	-	-	-	
Supplies & Expense	75000-13-100	-	-	-	
TOTAL PUBLICITY EXPENSE		10,364	12,000	17,185	14,000
ATTENDANCE OPERATIONS					
Salaries & Wages - Permanent	50000-70-100	-	-	-	
Salaries & Wages - Temporary	50100-70-100	6,473	8,640	6,022	6,250
Employee Benefits	51000-70-100	-	-	-	
Payroll Taxes	51100-70-100	94	644	156	91
Workers' Compensation Ins.	51200-70-100	161	527	349	419
Other Expenses	65000-70-100	-	-	-	
Professional Services	69000-70-100	13,728	14,000	16,933	24,039
Supplies & Expense	74000-70-100	803	1,000	1,090	1,000
TOTAL ATTENDANCE OPERATIONS		21,259	24,811	24,551	31,798
MISCELLANEOUS FAIR EXPENSE					
Temp Wages - Security - Fair	50100-50-100	1,313	3,175	2,763	3,810
Payroll taxes	51100-50-100	19	237	40	55
Worker's Compensation	51200-50-100	42	194	160	255
Exhibit Guide	59000-55-100	1,463	1,000	755	1,000
Other Expense - rabbit show	65000-00-140	-	-	-	
Other Expenses (plus hotels)	65000-55-100	3,800	15,000	16,712	16,000
Stall Expense	65010-55-100	-	-	-	
Commerical Exhibit	69020-55-100	-	-	-	
Parking Lot	69000-55-100	-	-	-	
Electronic Sign	69010-55-100	-	5,000	250	5,000
Fair Program	70000-55-100	1,500	1,500	1,500	1,500
Sponsorship	79000-55-100	-	-	-	
TOTAL MISCELLANEOUS FAIR		6,763	26,106	22,180	27,621
PREMIUM EXPENSE (Excluding Horse Show)					
Cash Awards	66000-85-100	3,903	4,000	2,397	4,000
Ribbons & Medals	66010-85-100	2,120	4,000	4,928	4,000
Sponsored Cash Awards	66020-85-100	-	-	-	
Special Prizes	66030-85-100	-	-	-	
Other Awards Expense	65000-85-100	-	-	-	
TOTAL PREMIUM EXPENSE		6,023	8,000	7,325	8,000

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
EXHIBIT EXPENSE					
Salaries & Wages - Temporary	50100-80-100	6,327	12,285	9,720	12,000
Employee Benefits	51000-80-100	-	-	-	
Payroll Taxes	51100-80-100	-	915	744	174
Workers' Compensation Ins.	51200-80-100	(57)	749	566	804
Judges	69010-80-100	4,610	5,000	4,660	5,000
Professional Services	69020-80-100	4,820	3,000	2,500	3,000
Supplies & Expenses	74000-80-100	2,274	2,500	5,070	5,000
Tent Retnals	72000-80-100	200	200	-	
Decorations	55000-80-100	-	-	-	
Other Expenses (Hotels)	65000-80-100	208	-	-	
TOTAL EXHIBIT EXPENSE		18,382	24,649	23,260	25,978
HORSE SHOW EXPENSE (Excluding Premiums)					
Salaries & Wages - Permanent	50000-00-150	-	-	-	
Salaries & Wages - Temporary	50100-00-150	-	-	-	
Employee Benefits	51000-00-150	-	-	-	
Payroll Taxes	51100-00-150	-	-	-	
Workers' Compensation	51200-00-150	-	-	-	
Judges	69010-00-150	346	500	250	400
Professional Services	69000-00-150	-	-	-	
Supplies & Expenses	74000-00-150	82	500	-	250
Other Expenses	65000-00-150	22	-	-	
Gymkhana	65010-00-150	432	-	-	
TOTAL HORSE SHOW EXPENSE		882	1,000	250	650
ENTERTAINMENT EXPENSE					
Salaries & Wages - Permanent	50000-75-100	-	0	-	
Salaries & Wages - Temporary	50100-75-100	-	0	-	
Employee Benefits	51000-75-100	-	0	-	
Payroll Taxes	51100-75-100	-	0	-	
Workers' Compensation	51200-75-100	-	0	-	
Grounds Acts	58000-75-100	12,190	12,000	18,125	20,000
Grandstand Shows	58010-75-100	18,375	40,000	28,520	40,000
Destruciton Derby	58020-75-100	10,931	11,000	11,773	12,000
Supplies & Expenses	65000-75-100	8,089	8,000	12,859	10,000
Other Expenses (senory room/hotels)	66000-75-100	7,390	2,000	1,200	2,000
Professional Services	69000-75-100	3,700	25,200	23,295	31,000
Temporary Wages - Rodeo	50100-75-110	-	0	-	
Employee Benefits - Rodeo	51000-75-110	-	0	-	
Payroll Taxes - Rodeo	51100-75-110	-	0	-	
Workers' Compensation Ins. - Rodeo	51200-75-110	-	0	-	
Supplies & Expenses - Rodeo	65000-75-110	9,899	7,000	6,397	7,000
Professional Services - Rodeo	69000-75-110	43,516	37,000	38,509	38,500
Supplies & Expense - Rodeo Queen Contest	74020-75-110	-	0	-	
TOTAL ENTERTAINMENT EXPENSE		114,090	142,200	140,678	160,500

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
INTERIM ENTERTAINMENT EXPENSE					
Other Acts/Shows	65010-00-300	-	0	-	
TOTAL INTERIM ENTERTAINMENT		-	-	-	-
INTERIM EXPENSE					
Salaries & Wages -Security	50100-00-300	900	6,300	1,880	6,300
Employee Benefits	51000-00-300	-	-	-	
Payroll Taxes	51100-00-300	13	91	32	91
Workers' Compensation Ins.	51200-00-300	14	384	98	422
Other Expense - Interim	65000-00-300	-	-	-	
Publicity - Interim	71000-00-300	-	-	-	
Security Expense - Interim	74000-00-300	-	-	-	
Holiday Fair Expense	Holiday Fair	6,944	8,500	8,403	8,500
Spring Fair Expense	Spring Fair	-	1,000	3,880	1,000
Fall Event Expense	Fall Event	-	0	-	-
TOTAL INTERIM EXPENSES		7,871	16,275	14,293	16,313
EQUIPMENT EXPENSE (LIST)					
Non Capitalizeds(cost less than \$5000 and life less than one year)					
Equipment Expense	87500-00-000	299	5,000	-	5,000
TOTAL EQUIPMENT EXPENSE		299	5,000	-	5,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT					
Prior Year Expense Adjustment	80000-00-000	6,946	-	(396)	
Bad Debt Expense - Prior Year	80020-00-000	-	-	-	
TOTAL PRIOR YEAR OPERATING EXPENSE		6,946	-	(396)	-
CASH SHORTAGES & OVERAGES					
Cash Over/Under - Tickets	85000-00-000	-	-	-	
TOTAL CASH (OVER)/UNDER		-	-	-	-
DEPRECIATION EXPENSE					
Depreciation Expense	90000-00-000	74,278	67,002	67,002	67,002
TOTAL DEPRECIATION EXPENSE		74,278	67,002	67,002	67,002
PENSION EXPENSE					
Pension Expense	96000-00-000	-	48,869	-	
TOTAL PENSION EXPENSE		-	48,869	-	-

Variance Report

Automatically prepared

	Acct. No.	Budgeted vs. Estimated Fluctuation		2022	2022	2023	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change	Budgeted	Estimated	Proposed	\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	ADMN	\$34,337	39.5%	87,000	121,337	121,120	(\$217)	-0.2%
Commercial Space	COMM	3,983	33.2%	12,000	15,983	21,483	5,500	34.4%
Concession Revenue	CONC	17,041	56.8%	30,000	47,041	47,766	725	1.5%
Exhibit Revenue	EXHR	1,351	90.1%	1,500	2,851	3,553	702	24.6%
Horse Show Revenue	HSR	(440)	-21.0%	2,100	1,660	2,240	580	34.9%
Entertainment Revenue	FATT	17,798	59.3%	30,000	47,798	45,000	(2,798)	-5.9%
Misc. Fair Revenue	MISF	0	#DIV/0!	-	-	-	0	#DIV/0!
Interim Attractions Revenue	IATT	(12,087)	-48.9%	24,715	12,628	20,540	7,912	62.7%
Interim Revenue	INTR	(9,452)	-3.7%	258,500	249,048	275,092		0.0%
Prior year Revenue Adj.	PRR	35	#DIV/0!	-	35	-	(35)	-100.0%
Other Operating Revenue	Oth	239	#DIV/0!	-	239	-	(239)	-100.0%
TOTAL OPERATING REVENUES		52,806	11.8%	445,815	498,621	536,794	38,172	7.7%
OPERATING EXPENDITURES:								
Administration Expense	ADME	36,577	12.9%	283,694	320,271	358,072	37,801	11.8%
Maintenance Expense	MNTE	121,068	30.8%	392,478	513,546	410,550	(102,996)	-20.1%
Publicity Expense	PUBE	5,185	43.2%	12,000	17,185	14,000	(3,185)	-18.5%
Attendance Expense	ATTE	(260)	-1.0%	24,811	24,551	31,798	7,247	29.5%
Misc. Fair Expense	MISE	(2,426)	-9.9%	24,606	22,180	27,621	5,441	24.5%
Premium Expense	PREM	(1,982)	-12.2%	16,275	14,293	16,313	2,021	14.1%
Exhibit Expense	EXHE	(675)	-8.4%	8,000	7,325	8,000	675	9.2%
Horse Show Expense	HSE	(1,389)	-5.6%	24,649	23,260	25,978	2,718	11.7%
Entertainment Expense	FENE	(750)	-75.0%	1,000	250	650	400	160.0%
Interim Entertainment Expense	IENE	(1,522)	-1.1%	142,200	140,678	160,500	19,822	14.1%
Interim Expense	INTE	0	#DIV/0!	-	-	-	0	#DIV/0!
Equipment Expense	EQPT	(5,000)	-100.0%	5,000	-	5,000	5,000	#DIV/0!
Prior Year Expense Adj.	PYE	(396)	#DIV/0!	-	(396)	-	396	-100.0%
Cash Over/Under	CAOU	0	#DIV/0!	-	-	-	0	#DIV/0!
Depreciation Expense	90000	0	0.0%	67,002	67,002	67,002	0	0.0%
TOTAL OPERATING EXPENDITURES		148,431	14.8%	1,001,715	1,150,146	1,125,485	(24,660)	-2.1%
NET EFFECT		(\$95,624)	17.2%	(\$555,900)	(\$651,524)	(\$588,692)	\$62,833	0

Holiday Fair

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
HOLIDAY FAIR REVENUES:					
Admission Revenue	40000-00-302	11,302	-	6,850	
Other Misc Revenue	48700-00-302	4,232	13,500	5,426	13,500
TOTAL REVENUES		15,535	13,500	12,276	13,500
HOLIDAY FAIR EXPENDITURES:					
Advertising Expense	52000-00-302	728	-	685	
Supplies and Expense	74000-00-302	6,216	8,500	7,718	8,500
TOTAL EXPENDITURES		6,944	8,500	8,403	8,500
NET PROFIT/LOSS		8,590	5,000	3,873	5,000

Spring Fair

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
SPRING FAIR REVENUES:					
Home Show Gate Admission	40000-00-303	-	-	-	
Concession - Carnival Revenue	40500-00-303	-	-	8,406	
Inside Commerical Space - Craft Show	41020-00-303	-	-	-	
Food Concession	42100-00-303	-	-	-	
Concession - Beer Revenue	42110-00-303	-	-	1,147	
Concession - Vendors Revenue	42200-00-303	3,356	-	-	-
Entertainment Revenue	46000-00-303	-	-	10,065	
Jackpot Livestock Show Revenue	46010-00-303	-	-	-	
Other Misc Revenue	48700-00-303	10	11,000	2,175	5,000
Sponsors/Donations	48800-00-303	-	-	-	
TOTAL REVENUES		3,366	11,000	21,793	5,000
SPRING FAIR EXPENDITURES:					
Advertising Expense	52000-00-303	-	-	-	
Entertainment Expense	58000-00-303	-	-	-	
Jackpot Livestock Show Expense	58010-00-303	-	-	-	
Other Misc Expense	65000-00-303	-	-	-	
Publicity Expense	71000-00-303	-	-	-	
Security Expense	73000-00-303	-	-	-	
Supplies and Expense	74000-00-303	-	1,000	3,880	1,000
TOTAL EXPENDITURES		-	1,000	3,880	1,000
NET PROFIT/LOSS		3,366	10,000	17,913	4,000

Fall Event

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
FALL EVENT REVENUES:					
Admission	40000-00-305	-	-	-	
Food Concession	42100-00-305	-	-	-	
Concession - Beer	42110-00-305	-	-	-	
TOTAL REVENUES		-	-	-	-
FALL EVENT EXPENDITURES:					
Advertising Expense	52000-00-305	-	-	-	
Security Expense	73000-00-305	-	-	-	
Supplies and Expense	74000-00-305	-	-	-	
TOTAL EXPENDITURES		-	-	-	-
NET PROFIT/LOSS		-	-	-	-

Parks and Recreation Accounts

Del Norte County Fair

	Acct. No.	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REC AND PARKS EXPENSES:					
Bank/CC Charges & Fees *R&P	54000-11-000	-	100	215	225
Dues & Subscriptions *R&P	57000-11-000	2,752	2,750	4,854	4,800
Insurance Fees *R&P	60000-11-000	31,208	35,000	48,807	50,000
Other Expenses *R&P	65000-11-000	5,874	5,000	7,602	7,500
Professional Services *R&P	69000-11-000	16,026	16,000	22,505	23,000
Audit *R&P	69030-11-000	-	4,000	-	10,000
Office Supplies & Expense *R&P	74000-11-000	8,570	7,500	9,555	9,500
Phone & Postage *R&P	75000-11-000	9,668	9,000	10,070	10,000
Utilitites *R&P	63000-12-000	63,397	60,000	58,651	60,000
Salaries & Wages - Permanent	50000-12-000	105,886	83,922	95,313	57,744
Salaries & Wages - Temporary	50100-12-000	49,367	66,352	110,031	86,352
Employee Benefits	51000-12-000	42,269	31,323	35,002	20,000
Payroll Taxes	51100-12-000	8,689	7,214	10,719	9,730
Workers' Compensation Ins.	51200-12-000	5,736	9,167	11,807	9,654
Buildings & Grounds Maintenance *R&P	64000-12-000	89,171	100,000	85,765	90,000
Equipment Maintenance *R&P	64010-12-000	18,720	25,000	45,457	45,500
Special Repairs *R&P	64020-12-000	21,172	-	1,732	-
Other Expense *R&P	65000-12-000	-	-	40	-
Professional Services *R&P	69000-12-000	7,978	8,000	8,399	8,500
Equipment Rental *R&P	72000-12-000	-	1,000	50,624	5,000

Budget Variance - Explanation

Fair Organization:

Del Norte County Fair

Accounts	Budgeted 2020 to Estimated 2020	Estimated 2020 to Proposed 2021
Admissions to Grounds		
Commercial Space		
Concession Revenue		
Exhibit Revenue		
Horse Show Revenue		
Entertainment Revenue		
Misc. Fair Revenue		
Interim Attractions Revenue		
Interim Revenue		
Prior year Revenue Adj.		
Other Operating Revenue		
Administration Expense		
Maintenance Expense		
Publicity Expense		
Attendance Expense		
Misc. Fair Expense		
Premium Expense		
Exhibit Expense		
Horse Show Expense		
Entertainment Expense		
Interim Entertainment Expense		
Interim Expense		
Equipment Expense		
Prior Year Expense Adj.		
Cash Over/Under		
Depreciation Expense		

CEO Signature

Board President Signature

Date

Proposed 2020 Contractual Professional Services

ACCT. NO.	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours, days, months)		Amount Budgeted	
			Number	Unit Rate	Detail	Account Totals
	CFSA Accounting			Ann	22510	22510
69000-70-100	Security Contract				15039	
	Search & Rescue				1000	
	Ticket Auditor				3000	
	CHP				5000	
						24039
69000-75-100	Backline				5000	
	Concert/stage/sound lights				15000	
	Small Stage Sound				6000	
	Catering				2,000	
	Agency Fees (Neste)				3,000	
						31,000
65000-55-100	Rooms				16,000	16,000
69020-80-100	Stunami Allstars (Poultry Barn)				500	
	Grace Lutheron church				1,000	
	Roots & Shoots Garden Club				500	
	Jeanette Pulley				500	
	Roland Jones				500	
						3,000
	Judges				5,000	5,000
58000-75-100	Grounds Acts					18,000
58010-75-100	Grandstand Shows					40,000
58020-75-100	D-Derby/Tuff Trucks					12,000
	Tressen Smith					500
	Tristan Smith					1,500
69000-75-110	Rodeo Stock contractor					38,500

**PROPERTY, PLANT & EQUIPMENT
PROPOSED ACQUISITIONS & DISPOSITIONS**

Del Norte County Fair
(Legal Name of Fair)

Del Norte
(Location)

	Estimated 2022	Proposed 2023
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$3,260,043	\$3,886,714
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	613,070	0
Equipment	13,601	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	626,671	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	3,886,714	3,886,714
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PP&E BEFORE DEPRECIATION, December 31	3,886,714	3,886,714
DEPRECIATION:		
Accumulated Depreciation, January 1	2,390,723	2,457,725
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	67,002	67,002
Accumulated Depreciation, December 31	2,457,725	2,524,727
PP&E, NET OF DEPRECIATION, December 31	1,428,988	1,361,986
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,428,988	\$1,361,986

**NON-FAIR FUNDS RECONCILIATION
FOR CAPITALIZED PROJECTS**

Del Norte County Fair
(Legal Name of Fair)

	Account Number	Estimated 2022	Proposed 2023
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)			\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900		
Other (Specify)	31900		
TOTAL RESOURCES		0	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress (deferred maintenance)	19000	0	
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by CCA		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0