

**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, 2020 to December 31, 2020

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
<b>NET RESOURCES, JANUARY 1:</b>					
Unrestricted net resources		102,940	133,684	188,533	298,290
Unrestricted Net Position - Pension		(369,422)	(362,803)	(362,803)	(362,803)
Restricted resources				-	-
Investment in Capital Assets, Net of Related Debt		1,000,594	947,882	939,210	\$958,914
<b>Subtotal (Total Net Resources)</b>		<b>734,112</b>	<b>718,763</b>	<b>764,940</b>	<b>894,401</b>
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		652,230	658,525	239,685	541,175
State (Local/Base) Allocations (to Page 2):	31200	45,828	45,828	236,228	239,131
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	2,498	2,903	3,126	
Capital Project Reimbursement from Parks and Recreation	31900			-	-
Capital Project Reimbursement Funds (from Sched 8A)	31900			-	-
One-time Revenue Sources (fire camp, sale of property, capital project au	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000	300,000	300,000	186,000	250,000
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000	1,390			
<b>TOTAL RESOURCES ACQUIRED</b>		<b>1,001,946</b>	<b>1,007,256</b>	<b>665,038</b>	<b>1,030,306</b>
<b>TOTAL RESOURCES AVAILABLE</b>		<b>1,736,058</b>	<b>1,726,019</b>	<b>1,429,978</b>	<b>1,924,707</b>
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		856,433	895,228	468,576	799,575
Other Operating Expenditures (e.g. Audit Adjustments)					
<b>Subtotal - Operating Expenditures (Excluding Depreciation)</b>		<b>856,433</b>	<b>895,228</b>	<b>468,576</b>	<b>799,575</b>
Depreciation Expense (From Page 8)	90000	67,002	67,002	67,002	67,002
Pension Expense (From Page 8)	96000	107,022	-	-	-
<b>TOTAL RESOURCES APPLIED</b>		<b>1,030,457</b>	<b>962,230</b>	<b>535,578</b>	<b>866,577</b>
<b>NET RESOURCES, DECEMBER 31:</b>					
Unrestricted Net Resources Available for Operations		188,533	245,712	298,290	166,218
Unrestricted Net Position - Pension	29100	(422,142)	(362,803)	(362,803)	
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		939,210	880,880	\$958,914	\$891,912
<b>Subtotal (Total Net Res Check Figure - should equal #29100)</b>		<b>705,601</b>	<b>763,789</b>	<b>894,401</b>	<b>1,058,130</b>
Reserve Percentage		22.0%	27.4%	63.7%	20.8%
<b>ALL FAIRS:</b>			<b>COUNTY APPROVALS (County Fairs Only):</b>		
President, Board of Directors	Date	Chairman, Board of Supervisors		Date	
Chief Executive Officer	Date	County Clerk		Date	
<b>DEPARTMENT OF FOOD &amp; AGRICULTURE</b>					
Director			Date		

## Summary of Operation

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>OPERATING REVENUES:</b>					
ok					
Admissions to Grounds	ADMN	105,901	103,700	-	72,200.00
Commercial Space	COMM	15,649	17,500	-	12,000.00
Carnival Revenue	CARN	94,854	95,000	-	60,000
Concession Revenue	CONC	128,945	128,000	-	88,000.00
Exhibit Revenue	EXHR	2,639	2,150	-	2,000.00
Horse Show Revenue	HSR	465	500	913	900.00
Entertainment Revenue	FATT	24,315	28,000	-	20,000.00
Misc. Fair Revenue	MISF	34,232	34,250	490	19,200.00
Interim Attractions Revenue	IATT	-	-	-	-
Interim Revenue	INTR	243,445	249,425	217,149	246,875.00
Prior year Revenue Adj.	PRR	1,740	-	(300)	-
Other Operating Revenue	Oth	46	-	21,433	20,000.00
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>652,230</b>	<b>658,525</b>	<b>239,685</b>	<b>541,175</b>
<b>OPERATING EXPENDITURES:</b>					
Administration Expense	ADME	273,685	281,558	199,137	224,281.78
Maintenance Expense	MNTE	350,821	357,698	241,636	359,907.80
Publicity Expense	PUBE	10,520	11,500	3,978	11,000.00
Attendance Expense	ATTE	21,107	21,723	-	21,723.00
Misc. Fair Expense	MISE	20,096	23,152	3,485	23,152.00
Premium Expense	PREM	9,709	9,400	5,890	8,000.00
Exhibit Expense	EXHE	18,603	32,284	7,720	17,597.00
Horse Show Expense	HSE	855	700	1,315	700.00
Entertainment Expense	FENE	118,538	131,250	-	108,750.00
Interim Entertainment Expense	IENE	-	-	-	-
Interim Expense	INTE	26,752	25,963	5,389	24,463.00
Equipment Expense	EQPT	-	-	-	-
Prior Year Expense Adj.	PYE	5,747	-	27	-
Cash Over/Under	CAOU	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>856,433</b>	<b>895,228</b>	<b>468,576</b>	<b>799,575</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION</b>		<b>(204,203)</b>	<b>(236,703)</b>	<b>(228,891)</b>	<b>(258,400)</b>
Depreciation Expense	90000	67,002	67,002	67,002	67,002.00
Pension Expense	96000	107,022	70,883	-	-
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION</b>		<b>(378,227)</b>	<b>(374,588)</b>	<b>(295,893)</b>	<b>(325,402)</b>
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	45,828	45,828	236,228	239,131
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		303,888	302,903	189,126	250,000
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>145,513</b>	<b>112,028</b>	<b>196,463</b>	<b>230,731</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>(28,511)</b>	<b>(25,857)</b>	<b>129,461</b>	<b>163,729</b>

## Detail of Revenues

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>ADMISSIONS TO GROUNDS</b>					
Admissions to Grounds	40000-00-100	88,673	88,000	-	60,000
Discounted Admissions	40100-00-100	12,770	11,500	-	8,000
Discounted Admissions - Exhibitor Armbands	40110-00-100	177	200	-	200
Discounted Admissions - Adult/Exhb Livestock	40120-00-100	3,225	3,000	-	3,000
Discounted Admissions - Jr/Sr Livestock	40130-00-100	1,056	1,000	-	1,000
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>105,901</b>	<b>103,700</b>	<b>-</b>	<b>72,200</b>
<b>INDUSTRIAL &amp; COMMERCIAL SPACE</b>					
Outside Commerical Space	41010-00-100	-	-	-	-
Inside Commerical Space	41020-00-100	15,649	17,500	-	12,000
<b>TOTAL INDUSTRIAL &amp; COMMERCIAL SPACE</b>		<b>15,649</b>	<b>17,500</b>	<b>-</b>	<b>12,000</b>
<b>CONCESSION REVENUE:</b>					
Carnival	40500-00-100	-	-	-	-
Pre Carnival	40510-00-100	94,854	95,000	-	60,000
<b>TOTAL CARNIVAL REVENUE</b>		<b>94,854</b>	<b>95,000</b>	<b>-</b>	<b>60,000</b>
<b>CONCESSION REVENUE:</b>					
Concessions - Food	42100-00-100	28,337	27,500	-	25,000
Concessions - Non Food (Alcohol)	42110-00-100	5,754	5,500	-	3,000
<b>TOTAL CONCESSION REVENUE</b>		<b>128,945</b>	<b>128,000</b>	<b>-</b>	<b>88,000</b>
<b>EXHIBIT REVENUE:</b>					
Entry Fees	43000-00-100	433	400	-	2,000
Entry Fees - Small Animal	43010-00-100	66	200	-	-
Entry Fees - Large Animals	43020-00-100	630	450	-	-
Donated & Sponsored Awards	43100-00-100	500	-	-	-
Stall Fees	43300-00-100	1,010	1,100	-	-
<b>TOTAL EXHIBIT REVENUE</b>		<b>2,639</b>	<b>2,150</b>	<b>-</b>	<b>2,000</b>
<b>HORSE SHOW REVENUE:</b>					
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	465	500	913	900
Gymkhana	48700-00-150	-	-	-	-
<b>TOTAL HORSE SHOW REVENUE</b>		<b>465</b>	<b>500</b>	<b>913</b>	<b>900</b>
<b>ENTERTAINMENT REVENUE</b>					
Admissions - Performance	40010-00-100	(3,565)	-	-	-
Other Admissions	40020-00-100	-	-	-	-
Rodeo Revenue	48700-00-110	20,070	20,000	-	15,000
Rodeo Queen Contest Revenue	48720-00-110	-	-	-	-
Monster Truck	40000-00-171	-	-	-	-
Pageant Admission	43100-00-180	-	-	-	-
Destrucion Derby	40000-00-190	7,810	8,000	-	5,000
<b>TOTAL ENTERTAINMENT REVENUE</b>		<b>24,315</b>	<b>28,000</b>	<b>-</b>	<b>20,000</b>

## Detail of Revenues

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>					
Merchandise Sales	42210-00-100	60	-	-	-
Concessions	42220-00-100	-	-	-	-
Rabbit Show	43000-00-140	-	-	-	-
Premium Book	43400-00-100	-	-	-	-
Advertising	43500-00-100	-	-	-	-
Parking	45000-00-100	790	2,000	-	700
Camping	46500-00-100	1,920	2,250	490	2,000
Sponsorships	48800-00-100	10,000	10,500	-	5,000
Miscellaneous Fairtime Revenue	48700-00-100	1,862	1,500	-	1,500
Donations / Sponsorships - Fairtime Concert	48810-00-100	19,600	18,000	-	10,000
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>34,232</b>	<b>34,250</b>	<b>490</b>	<b>19,200</b>
<b>INTERIM ATTRACTIONS REVENUE</b>					
Performance Admission	40000-00-301	-	-	-	-
Other Revenue - Attractions	48700-00-301	-	-	-	-
<b>TOTAL INTERIM ATTRACTIONS REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERIM REVENUE:</b>					
Ticket Sales	40000-00-000	-	-	-	-
Misc. Concessions & Commissions	42220-00-300	-	-	6,921	6,500
Stalls Rentals	43300-00-300	43,898	47,000	47,058	47,000
Insurance Sales	43600-00-300	185	175	823	175
Building Rentals	46100-00-300	41,211	48,500	12,866	30,000
Storage Rentals	46110-00-300	7,456	8,000	17,388	17,000
Arena Rentals	46120-00-300	1,495	2,000	1,650	2,000
Grounds Rentals	46200-00-300	77,405	80,500	100,169	90,000
Equipment Rentals	46300-00-300	4,002	3,500	676	3,000
Table & Chairs Rentals	46310-00-300	4,443	4,000	1,381	3,000
Camping Revenue	46500-00-300	2,890	4,000	1,455	2,500
Utilities Reimbursement	48500-00-300	894	-	2,943	1,000
Security Reimbursement	48510-00-300	-	6,000	225	4,000
Facility Clean-up	48540-00-300	-	250	-	-
Other Revenue	48700-00-300	6,469	13,500	6,250	6,000
Tokens - Arena	48730-00-300	1,046	-	440	400
Sign Revenue	48740-00-300	4,973	-	6,605	6,000
Sponsorship Revenue - Interim	48800-00-300	4,158	-	3,000	3,000
Holiday Fair	Holiday Fair	15,193	10,000	7,300	14,300
Spring Fair	Spring Fair	23,213	22,000	-	11,000
Admission - Circus	40000-00-304	4,515	-	-	-
Fall Event	Fall Event	-	0	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>243,445</b>	<b>249,425</b>	<b>217,149</b>	<b>246,875</b>
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000	1,740	-	(300)	
<b>OTHER OPERATING REVENUE</b>					
Other Operating Revenue	48700-00-000	-	-	21,430	20,000
Interest Income	48710-00-000	46	-	3	
Other Operating Revenue	48750-00-000	-	-	0	
Donated Revenue	48810-00-000	-	-	-	
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>46</b>	<b>-</b>	<b>21,433</b>	<b>20,000</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>ADMINISTRATION EXPENSE</b>					
Salaries & Wages - Permanent	50000-11-000	92,165	86,186	71,104	82,469
Salaries & Wages - Temporary	50100-11-000	35,513	47,952	15,293	25,420
Compensated Leave Expense	50300-11-000	5,308	3,998	-	-
Employee Benefits	51000-11-000	37,462	25,652	22,074	24,669
Payroll Taxes	51100-11-000	8,627	7,289	5,661	112
Workers' Compensation Ins.	51200-11-000	6,804	8,451	5,184	6,832
Unemployment Expense	51300-11-000	5,967	5,151	12,727	
Current Year Bad Debt	53000-11-000	-	-	-	
Bank/CC Charges & Fees	54000-11-000	3,951	4,200	84	100
Directors Expense	56000-11-000	1,874	2,000	253	500
Dues & Subscriptions	57000-11-000	2,336	2,200	1,845	2,200
Insurance Fees	60000-11-000	28,145	30,831	24,528	30,831
Other Expenses	65000-11-000	4,019	3,000	2,004	0
Special District Expenses	65010-11-000	-	-	-	
Professional Services	69000-11-000	13,003	27,148	17,445	27,148
Audit	69030-11-000	2,000	4,000	4,000	2,500
Office Supplies & Expense	74000-11-000	8,948	7,500	6,227	7,500
Phone & Postage	75000-11-000	8,296	8,000	6,303	8,000
Employee Travel	77000-11-000	9,267	8,000	4,407	6,000
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>273,685</b>	<b>281,558</b>	<b>199,137</b>	<b>224,282</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>					
Salaries & Wages - Permanent	50000-12-000	103,469	98,700	83,377	96,747
Salaries & Wages - Temporary	50100-12-000	30,980	35,016	140	
Employee Benefits	51000-12-000	40,130	42,000	34,549	40,130
Payroll Taxes	51100-12-000	8,172	8,058	6,243	7,226
Workers' Compensation Ins.	51200-12-000	7,114	8,424	5,011	5,805
Utilities	63000-12-000	69,551	68,000	42,792	68,000
Buildings & Grounds Maintenance	64000-12-000	55,940	55,000	43,061	55,000
Equipment Maintenance	64010-12-000	25,973	25,000	26,212	30,000
Special Repairs	64000-12-000	-	10,000	-	50,000
Other Expense	65000-12-000	600	-	-	
Professional Services	69000-12-000	7,043	6,000	-	6,000
Equipment Rental	72000-12-000	676	1,000	250	1,000
Trash Disposal	78000-12-000	1,172	500	-	
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>350,821</b>	<b>357,698</b>	<b>241,636</b>	<b>359,908</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>PUBLICITY EXPENSE</b>					
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	10,305	10,000	3,978	10,000
Promotions	71000-13-100	215	1,500	-	1,000
Public Relations	71010-13-100	-	-	-	
Prefair Events	71020-13-100	-	-	-	
Supplies & Expense	75000-13-100	-	-	-	
<b>TOTAL PUBLICITY EXPENSE</b>		<b>10,520</b>	<b>11,500</b>	<b>3,978</b>	<b>11,000</b>
<b>ATTENDANCE OPERATIONS</b>					
Salaries & Wages - Permanent	50000-70-100	-	-	-	
Salaries & Wages - Temporary	50100-70-100	5,775	6,240	-	6,240
Employee Benefits	51000-70-100	-	-	-	
Payroll Taxes	51100-70-100	84	90	-	90
Workers' Compensation Ins.	51200-70-100	308	393	-	393
Other Expenses	65000-70-100	-	-	-	
Professional Services	69000-70-100	13,848	14,000	-	14,000
Supplies & Expense	74000-70-100	1,093	1,000	-	1,000
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>21,107</b>	<b>21,723</b>	<b>-</b>	<b>21,723</b>
<b>MISCELLANEOUS FAIR EXPENSE</b>					
Temp Wages - Security - Fair	50100-50-100	1,277	1,440	-	1,440
Payroll taxes	51100-50-100	37	21	-	21
Worker's Compensation	51200-50-100	68	91	-	91
Exhibit Guide	59000-55-100	1,075	1,000	-	1,000
Other Expense - rabbit show	65000-00-140	-	-	-	
Other Expenses (plus hotels)	65000-55-100	7,138	7,100	-	7,100
Other Expenses (plus hotels)	65000-55-100	6,523	6,000	3,192	6,000
Stall Expense	65010-55-100	-	-	-	
Commerical Exhibit	69020-55-100	-	-	-	
Parking Lot	69000-55-100	2,500	2,500	-	2,500
Electronic Sign	69010-55-100	1,478	5,000	293	5,000
Fair Program	70000-55-100	-	-	-	
Sponsorship	79000-55-100	-	-	-	
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>18,715</b>	<b>23,152</b>	<b>3,485</b>	<b>23,152</b>
<b>PREMIUM EXPENSE (Excluding Horse Show)</b>					
Cash Awards	66000-85-100	6,237	6,000	-	6,000
Ribbons & Medals	66010-85-100	3,472	3,400	5,890	2,000
Sponsored Cash Awards	66020-85-100	-	-	-	
Special Prizes	66030-85-100	-	-	-	
Other Awards Expense	65000-85-100	-	-	-	
<b>TOTAL PREMIUM EXPENSE</b>		<b>9,709</b>	<b>9,400</b>	<b>5,890</b>	<b>8,000</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>EXHIBIT EXPENSE</b>					
Salaries & Wages - Temporary	50100-80-100	6,327	17,099	6,327	6,327
Employee Benefits	51000-80-100	-	-	-	-
Payroll Taxes	51100-80-100	390	1,308	390	390
Workers' Compensation Ins.	51200-80-100	380	1,077	380	380
Judges	69010-80-100	4,436	5,000	-	5,000
Professional Services	69020-80-100	3,000	4,800	-	3,000
Supplies & Expenses	74000-80-100	3,840	2,500	623	2,500
Tent Retnals	72000-80-100	-	-	-	-
Decorations	55000-80-100	-	-	-	-
Other Expenses (Hotels)	65000-80-100	231	-	-	-
<b>TOTAL EXHIBIT EXPENSE</b>		<b>18,603</b>	<b>31,784</b>	<b>7,720</b>	<b>17,597</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>					
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	550	550	-	550
Professional Services	69000-00-150	-	-	-	-
Supplies & Expenses	74000-00-150	-	-	-	-
Other Expenses	65000-00-150	305	150	647	150
Gymkhana	65010-00-150	-	-	668	-
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>855</b>	<b>700</b>	<b>1,315</b>	<b>700</b>
<b>ENTERTAINMENT EXPENSE</b>					
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	6,661	11,000	-	11,000
Grandstand Shows	58010-75-100	36,000	40,000	-	20,000
Destruciton Derby	58020-75-100	9,998	10,000	-	10,000
Supplies & Expenses	65000-75-100	9,904	9,000	-	8,000
Other Expenses (senory room/hotels)	66000-75-100	1,841	3,000	-	2,000
Professional Services	69000-75-100	18,250	21,750	-	21,750
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	6,035	6,500	-	6,000
Professional Services - Rodeo	69000-75-110	29,850	30,000	-	30,000
Supplies & Expense - Rodeo Queen Contest	74020-75-110	-	0	-	-
<b>TOTAL ENTERTAINMENT EXPENSE</b>		<b>118,538</b>	<b>131,250</b>	<b>-</b>	<b>108,750</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>INTERIM ENTERTAINMENT EXPENSE</b>					
Other Acts/Shows	65010-00-300	-	0	-	
<b>TOTAL INTERIM ENTERTAINMENT</b>		-	-	-	-
<b>INTERIM EXPENSE</b>					
Salaries & Wages - Temporary	50100-00-300	6,589	6,000	650	6,000
Employee Benefits	51000-00-300	-	-	-	
Payroll Taxes	51100-00-300	112	85	9	85
Workers' Compensation Ins.	51200-00-300	351	378	39	378
Other Expense - Interim	65000-00-300	-	-	-	
Publicity - Interim	71000-00-300	-	-	-	
Security Expense - Interim	74000-00-300	-	-	-	
Holiday Fair Expense	Holiday Fair	7,250	7,000	3,500	8,000
Spring Fair Expense	Spring Fair	12,450	12,500	30	10,000
Fall Event Expense	Fall Event	-	0	1,161	-
<b>TOTAL INTERIM EXPENSES</b>		<b>26,752</b>	<b>25,963</b>	<b>5,389</b>	<b>24,463</b>
<b>EQUIPMENT EXPENSE (LIST)</b>					
Non Capitalizeds(cost less than \$5000 and life less than one year)					
Equipment Expense	87500-00-000	-	-	-	
<b>TOTAL EQUIPMENT EXPENSE</b>		-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>					
Prior Year Expense Adjustment	80000-00-000	5,747	-	27	
Bad Debt Expense - Prior Year	80020-00-000	-	-	-	
<b>TOTAL PRIOR YEAR OPERATING EXPENSE</b>		<b>5,747</b>	-	<b>27</b>	-
<b>CASH SHORTAGES &amp; OVERAGES</b>					
Cash Over/Under - Tickets	85000-00-000	-	-	-	
<b>TOTAL CASH (OVER)/UNDER</b>		-	-	-	-
<b>DEPRECIATION EXPENSE</b>					
Depreciation Expense	90000-00-000	67,002	67,002	67,002	67,002
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>67,002</b>	<b>67,002</b>	<b>67,002</b>	<b>67,002</b>
<b>PENSION EXPENSE</b>					
Pension Expense	96000-00-000	107,022	-	-	
<b>TOTAL PENSION EXPENSE</b>		<b>107,022</b>	-	-	-



**Variance Report**

**Automatically prepared**

	Acct.	Budgeted vs. Estimated Fluctuation		2020 Budgeted	2020 Estimated	2021 Proposed	Estimated vs. Proposed Fluctuation		
		No.	\$ Change				% Change	\$ Change	% Change
<b>OPERATING REVENUES:</b>									
Admissions to Grounds	ADMN		(\$103,700)	-100.0%	103,700	-	72,200	\$72,200	#DIV/0!
Commercial Space	COMM		(17,500)	-100.0%	17,500	-	12,000	12,000	#DIV/0!
Concession Revenue	CONC		(128,000)	-100.0%	128,000	-	88,000	88,000	#DIV/0!
Exhibit Revenue	EXHR		(2,150)	-100.0%	2,150	-	2,000	2,000	#DIV/0!
Horse Show Revenue	HSR		413	82.6%	500	913	900	(13)	-1.4%
Entertainment Revenue	FATT		(28,000)	-100.0%	28,000	-	20,000	20,000	#DIV/0!
Misc. Fair Revenue	MISF		0	#DIV/0!	-	-	-	0	#DIV/0!
Interim Attractions Revenue	IATT		(33,760)	-98.6%	34,250	490	19,200	18,710	3818.4%
Interim Revenue	INTR		(32,276)	-12.9%	249,425	217,149	246,875		0.0%
Prior year Revenue Adj.	PRR		(300)	#DIV/0!	-	(300)	-	300	-100.0%
Other Operating Revenue	Othr		21,433	#DIV/0!	-	21,433	20,000	(1,433)	-6.7%
<b>TOTAL OPERATING REVENUES</b>			<b>(323,840)</b>	<b>-57.5%</b>	<b>563,525</b>	<b>239,685</b>	<b>461,175</b>	<b>221,490</b>	<b>92.4%</b>
<b>OPERATING EXPENDITURES:</b>									
Administration Expense	ADME		(82,421)	-29.3%	281,558	199,137	224,282	25,145	12.6%
Maintenance Expense	MNTE		(116,062)	-32.4%	357,698	241,636	359,908	118,272	48.9%
Publicity Expense	PUBE		(7,522)	-65.4%	11,500	3,978	11,000	7,022	176.5%
Attendance Expense	ATTE		(21,723)	-100.0%	21,723	-	21,723	21,723	#DIV/0!
Misc. Fair Expense	MISE		(19,667)	-84.9%	23,152	3,485	23,152	19,667	564.4%
Premium Expense	PREM		(20,574)	-79.2%	25,963	5,389	24,463	19,074	353.9%
Exhibit Expense	EXHE		(3,510)	-37.3%	9,400	5,890	8,000	2,110	35.8%
Horse Show Expense	HSE		(24,564)	-76.1%	32,284	7,720	17,597	9,877	127.9%
Entertainment Expense	FENE		615	87.8%	700	1,315	700	(615)	-46.8%
Interim Entertainment Expense	IENE		(131,250)	-100.0%	131,250	-	108,750	108,750	#DIV/0!
Interim Expense	INTE		0	#DIV/0!	-	-	-	0	#DIV/0!
Equipment Expense	EQPT		0	#DIV/0!	-	-	-	0	#DIV/0!
Prior Year Expense Adj.	PYE		27	#DIV/0!	-	27	-	(27)	-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%
<b>TOTAL OPERATING EXPENDITURES</b>			<b>(426,652)</b>	<b>-44.3%</b>	<b>962,230</b>	<b>535,578</b>	<b>866,577</b>	<b>330,999</b>	<b>61.8%</b>
<b>NET EFFECT</b>									
			<b>\$102,812</b>	<b>-25.8%</b>	<b>(\$398,705)</b>	<b>(\$295,893)</b>	<b>(\$405,402)</b>	<b>(\$109,508)</b>	<b>0</b>

**Holiday Fair**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>HOLIDAY FAIR REVENUES:</b>					
Admission Revenue	40000-00-302	7,295	-	7,300	7,300
Other Misc Revenue	48700-00-302	7,897	10,000		7,000
<b>TOTAL REVENUES</b>		<b>15,193</b>	<b>10,000</b>	<b>7,300</b>	<b>14,300</b>
<b>HOLIDAY FAIR EXPENDITURES:</b>					
Advertising Expense	52000-00-302	1,441	-	500	1,000
Supplies and Expense	74000-00-302	5,808	7,000	3,000	7,000
<b>TOTAL EXPENDITURES</b>		<b>7,250</b>	<b>7,000</b>	<b>3,500</b>	<b>8,000</b>
<b>NET PROFIT/LOSS</b>		<b>7,943</b>	<b>3,000</b>	<b>3,800</b>	<b>6,300</b>

## Spring Fair

## Del Norte County Fair

	Acct. No.	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>SPRING FAIR REVENUES:</b>					
Home Show Gate Admission	40000-00-303	792	-	-	
Concession - Carnival Revenue	40500-00-303	-	-	-	
Inside Commerical Space - Craft Show	41020-00-303	-	-	-	
Food Concession	42100-00-303	313	-	-	
Concession - Beer Revenue	42110-00-303	-	-	-	
Concession - Vendors Revenue	42200-00-303	6,600	-	-	
Entertainment Revenue	46000-00-303	6,689	-	-	
Jackpot Livestock Show Revenue	46010-00-303	-	-	-	
Other Misc Revenue	48700-00-303	6,719	22,000	-	11,000
Sponsors/Donations	48800-00-303	2,100	-	-	
<b>TOTAL REVENUES</b>		<b>23,213</b>	<b>22,000</b>	<b>-</b>	<b>11,000</b>
<b>SPRING FAIR EXPENDITURES:</b>					
Advertising Expense	52000-00-303	2,466	-	30	1,000
Entertainment Expense	58000-00-303	-	-	-	
Jackpot Livestock Show Expense	58010-00-303	-	-	-	
Other Misc Expense	65000-00-303	605	-	-	
Publicity Expense	71000-00-303	-	-	-	
Security Expense	73000-00-303	-	-	-	
Supplies and Expense	74000-00-303	9,379	12,500	-	6,000
<b>TOTAL EXPENDITURES</b>		<b>12,450</b>	<b>12,500</b>	<b>30</b>	<b>7,000</b>
<b>NET PROFIT/LOSS</b>		<b>10,763</b>	<b>9,500</b>	<b>(30)</b>	<b>4,000</b>

**Fall Event**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>FALL EVENT REVENUES:</b>					
Admission	40000-00-305	-	-	-	
Food Concession	42100-00-305	-	-	-	
Concession - Beer	42110-00-305	-	-	-	
<b>TOTAL REVENUES</b>		-	-	-	-
<b>FALL EVENT EXPENDITURES:</b>					
Advertising Expense	52000-00-305	-	-	-	
Security Expense	73000-00-305	-	-	-	
Supplies and Expense	74000-00-305	-	-	1,161	
<b>TOTAL EXPENDITURES</b>		-	-	<b>1,161</b>	-
<b>NET PROFIT/LOSS</b>		-	-	<b>(1,161)</b>	-