

**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 2018	Budgeted 2019	Estimated 2019	Proposed 2020
<b>TOTAL NET RESOURCES, JANUARY 1:</b>					
Unrestricted net resources		(23,763)	119,289	102,939	133,684
Unrestricted Net Position - Pension		(362,803)	(362,803)	(362,803)	(362,803)
<b>Restricted resources</b>					
Investment in Capital Assets, Net of Related Debt		882,340	1,000,594	1,000,594	947,882
Subtotal (Total Net Resources)		495,774	757,080	740,730	718,763
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		600,575	519,475	577,216	571,525
State (Local/Base) Allocations (to Page 2):	31200	45,828	45,828	45,828	45,828
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	3,308	2,903	3,888	2,903
Capital Project Reimbursement from Parks and Recreation	31900	21,584			
Capital Project Reimbursement Funds (from Sched 8A)	31900	200,492			
One-time Revenue Sources (fire camp, sale of property, capital project auc	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000	250,000	300,000	300,000	300,000
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000	28,416			
<b>TOTAL RESOURCES ACQUIRED</b>		1,150,203	868,206	926,932	920,256
<b>TOTAL RESOURCES AVAILABLE</b>		1,645,977	1,625,286	1,667,662	1,639,019
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		773,747	875,883	811,014	892,677
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		773,747	875,883	811,014	892,677
Depreciation Expense (From Page 8)	90000	67,236	67,236	67,002	67,002
Pension Expense (From Page 8)	96000	70,883		70,883	70,883
<b>TOTAL RESOURCES APPLIED</b>		911,866	943,119	948,899	1,030,562
<b>TOTAL NET RESOURCES</b>					
Unrestricted Net Resources Available for Operations		102,939	105,981	133,684	90,380
Unrestricted Net Position - Pension	29100	(369,422)	(362,803)	(362,803)	(362,803)
Restricted Net Resources		-			
Investment in Capital Assets (From Schedule 7)		1,000,594	938,989	5947,882	5880,880
Subtotal (Total Net Res Check Figure - should equal #29100)		734,111	682,167	718,763	608,457
Reserve Percentage		13.3%	12.1%	16.5%	10.1%

<p><b>ALL FAIRS:</b>  <i>Rich and D Taylor</i>                  President, Board of Directors Date  <i>Kimberly A. Hays</i> 11/25/19                  Chief Executive Officer Date</p>	<p><b>COUNTY APPROVALS (County Fairs Only):</b>                  _____                  Chairman, Board of Supervisors Date                  _____                  County Clerk Date</p>
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**DEPARTMENT OF FOOD & AGRICULTURE**

\_\_\_\_\_  
Director

\_\_\_\_\_  
Date

## Summary of Operation

## Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<b>OPERATING REVENUES:</b>		ok	ok	ok	
Admissions to Grounds	ADMN	120,551	103,500	105,901.40	103,700.00
Commercial Space	COMM	17,196	17,500	15,449.00	17,500.00
Concession Revenue	CONC	130,746	125,000	128,644.87	128,000.00
Exhibit Revenue	EXHR	3,471	2,150	2,638.50	2,150.00
Horse Show Revenue	HSR	9,666	9,300	465.00	500.00
Entertainment Revenue	FATT	45,390	41,500	43,915.00	46,000.00
Misc. Fair Revenue	MISF	13,601	14,600	33,737.00	16,250.00
Interim Attractions Revenue	IATT				
Interim Revenue	INTR	254,606	205,925	244,682.14	257,425.00
Prior year Revenue Adj.	PRR	(400)		1,740.36	
Other Operating Revenue	Othr	5,748		42.58	
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>600,575</b>	<b>519,475</b>	<b>577,216</b>	<b>571,525</b>
<b>OPERATING EXPENDITURES:</b>		ok	ok		
Administration Expense	ADME	259,666	297,722	251,855.60	281,557.53
Maintenance Expense	MNTE	301,274	336,986	341,798.24	357,698.39
Publicity Expense	PUBE	11,501	12,000	10,519.67	11,500.00
Attendance Expense	ATTE	19,567	20,708	21,146.04	21,723.60
Misc. Fair Expense	MISE	12,686	8,050	18,376.91	21,600.00
Premium Expense	PREM	6,581	8,400	9,608.86	9,400.00
Exhibit Expense	EXHE	20,039	29,508	18,603.22	32,284.31
Horse Show Expense	HSE	6,468	9,650	854.74	700.00
Entertainment Expense	FENE	117,584	129,850	117,593.85	131,250.00
Interim Entertainment Expense	IENE				
Interim Expense	INTE	20,130	23,009	19,481.76	24,963.20
Equipment Expense	EQPT				
Prior Year Expense Adj.	PYE	(1,743)		1,175.20	
Cash Over/Under	CAOU	(6)			
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>773,747</b>	<b>875,883</b>	<b>811,014</b>	<b>892,677</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION</b>		<b>(173,172)</b>	<b>(356,408)</b>	<b>(233,798)</b>	<b>(321,152)</b>
Depreciation Expense	90000	67,236	67,236	67,002.18	67,002.00
Pension Expense	96000	70,883		70,883.00	70,883.00
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION</b>		<b>(311,290)</b>	<b>(423,644)</b>	<b>(371,683)</b>	<b>(459,037)</b>
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	45,828	45,828	45,828	45,828
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		281,724	302,903	303,888	302,903
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>154,380</b>	<b>(7,677)</b>	<b>115,918</b>	<b>27,579</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>16,262</b>	<b>(74,913)</b>	<b>(21,967)</b>	<b>(110,306)</b>

## Detail of Revenues

## Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<b>ADMISSIONS TO GROUNDS</b>					
Admissions to Grounds	40000-00-100	111,830	100,000	88,673	88,000
Discounted Admissions	40100-00-100	5,040	3,500	12,770	11,500
Discounted Admissions - Exhibitor Armbands	40110-00-100	269	-	177	200
Discounted Admissions - Adult/Exhb Livestock	40120-00-100	2,500	-	3,225	3,000
Discounted Admissions - Jr/Sr Livestock	40130-00-100	912	-	1,056	1,000
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>120,551</b>	<b>103,500</b>	<b>105,901</b>	<b>103,700</b>
<b>INDUSTRIAL &amp; COMMERCIAL SPACE</b>					
Outside Commerical Space	41010-00-100	-	-	-	-
Inside Commerical Space	41020-00-100	17,196	17,500	15,449	17,500
<b>TOTAL INDUSTRIAL &amp; COMMERCIAL SPACE</b>		<b>17,196</b>	<b>17,500</b>	<b>15,449</b>	<b>17,500</b>
<b>CONCESSION REVENUE:</b>					
Carnival	40500-00-100	-	-	-	-
Pre Carnival	40510-00-100	96,426	95,000	94,854	95,000
Concessions - Food	42100-00-100	27,724	25,000	28,037	27,500
Concessions - Non Food (Alcohol)	42110-00-100	6,596	5,000	5,754	5,500
<b>TOTAL CONCESSION REVENUE</b>		<b>130,746</b>	<b>125,000</b>	<b>128,645</b>	<b>128,000</b>
<b>EXHIBIT REVENUE:</b>					
Entry Fees	43000-00-100	110	1,000	433	400
Entry Fees - Small Animal	43010-00-100	311	-	66	200
Entry Fees - Large Animals	43020-00-100	340	-	630	450
Donated & Sponsored Awards	43100-00-100	2,025	500	500	-
Stall Fees	43300-00-100	685	650	1,010	1,100
<b>TOTAL EXHIBIT REVENUE</b>		<b>3,471</b>	<b>2,150</b>	<b>2,639</b>	<b>2,150</b>
<b>HORSE SHOW REVENUE:</b>					
Stall Rental	43300-00-150	350	300	465	500
Misc Revenue	48700-00-150	9,316	9,000	-	-
<b>TOTAL HORSE SHOW REVENUE</b>		<b>9,666</b>	<b>9,300</b>	<b>465</b>	<b>500</b>
<b>ENTERTAINMENT REVENUE</b>					
Admissions - Performance	40010-00-100	12,750	8,000	(3,565)	-
Other Admissions	40020-00-100	2,790	5,500	-	-
Rodeo Revenue	48700-00-110	20,750	20,000	20,070	20,000
Sponsorship - Concert	48810-00-100	-	-	19,600	18,000
Destruciton Derby	40000-00-190	9,100	8,000	7,810	8,000
<b>TOTAL ENTERTAINMENT REVENUE</b>		<b>45,390</b>	<b>41,500</b>	<b>43,915</b>	<b>46,000</b>

## Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>					
Merchandise Sales	42210-00-100	-	-	60	-
Advertising	43500-00-100	-	-	-	-
Parking	45000-00-100	866	800	790	2,000
Camping	46500-00-100	1,985	1,800	1,920	2,250
Sponsorships	48800-00-100	10,750	12,000	10,000	10,500
Miscellaneous Fairtime Revenue	48700-00-100	-	-	1,367	1,500
Donations / Sponsorships - Fairtime Concert	48810-00-100	-	-	19,600	-
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>13,601</b>	<b>14,600</b>	<b>33,737</b>	<b>16,250</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	166	-	-	-
Stalls Rentals	43300-00-300	31,561	30,000	44,630	47,000
Insurance Sales	43600-00-300	234	175	147	175
Building Rentals	46100-00-300	52,981	60,000	44,062	48,500
Storage Rentals	46110-00-300	9,768	-	7,110	8,000
Arena Rentals	46120-00-300	3,303	-	1,250	2,000
Grounds Rentals	46200-00-300	86,160	65,000	80,711	80,500
Equipment Rentals	46300-00-300	2,557	7,000	4,002	3,500
Table & Chairs Rentals	46310-00-300	5,194	-	3,784	4,000
Camping Revenue	46500-00-300	1,580	1,000	2,715	4,000
Utilities Reimbursement	48500-00-300	-	-	1,886	-
Security Reimbursement	48510-00-300	-	-	-	6,000
Facility Clean-up	48540-00-300	250	250	-	250
Other Revenue (dump charges)	48700-00-300	540	10,000	5,284	13,500
Tokens - Gate Cards	48730-00-300	560	-	804	-
Sign Revenue	48740-00-300	12,900	-	3,763	-
Sponsorship Revenue - Interim	48800-00-300	-	-	3,158	-
Holiday Fair	Holiday Fair	12,936	8,000	10,000	10,000
Spring Fair	Spring Fair	24,077	20,500	23,213	22,000
Admission - Circus	40000-00-304	-	4,000	8,163	-
Fall Event	Fall Event	9,840	0	-	8,000
<b>TOTAL INTERIM REVENUE</b>		<b>254,606</b>	<b>205,925</b>	<b>244,682</b>	<b>257,425</b>
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000	(400)	-	1,740	-
<b>OTHER OPERATING REVENUE</b>					
Other Operating Revenue	48700-00-000	5,743	-	-	-
Interest Income	48710-00-000	5	-	43	-
Other Operating Revenue	48750-00-000	-	-	-	-
Donated Revenue	48810-00-000	-	-	-	-
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>5,748</b>	<b>-</b>	<b>43</b>	<b>-</b>

## Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<b>ADMINISTRATION EXPENSE</b>					
Salaries & Wages - Permanent	50000-11-000	115,077	93,758	92,165	86,186
Salaries & Wages - Temporary	50100-11-000	31,011	47,952	35,326	47,952
Compensated Leave Expense	50300-11-000	10,320	(194)	-	3,998
Employee Benefits	51000-11-000	15,459	41,841	37,446	25,652
Payroll Taxes	51100-11-000	9,995	7,926	8,647	7,289
Workers' Compensation Ins.	51200-11-000	8,894	7,439	7,744	8,451
Unemployment Expense	51300-11-000	268	-	113	5,151
Current Year Bad Debt	53000-11-000	-	-	-	-
Bank/CC Charges & Fees	54000-11-000	4,111	4,500	4,181	4,200
Directors Expense	56000-11-000	1,161	2,000	1,130	2,000
Dues & Subscriptions	57000-11-000	2,249	2,000	2,336	2,200
Insurance Fees	60000-11-000	18,721	22,000	26,342	30,831
Other Expenses	65000-11-000	2,929	5,500	916	3,000
Professional Services	69000-11-000	17,582	20,000	10,097	27,148
Audit	69030-11-000	2,500	20,000	2,000	4,000
Office Supplies & Expense	74000-11-000	7,067	7,500	6,076	7,500
Phone & Postage	75000-11-000	7,117	7,500	8,359	8,000
Employee Travel	77000-11-000	5,206	8,000	8,980	8,000
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>259,666</b>	<b>297,722</b>	<b>251,856</b>	<b>281,558</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>					
Salaries & Wages - Permanent	50000-12-000	93,835	96,401	103,469	98,700
Salaries & Wages - Temporary	50100-12-000	17,004	30,555	30,500	35,016
Employee Benefits	51000-12-000	9,401	37,498	40,105	42,000
Payroll Taxes	51100-12-000	7,368	7,867	8,165	8,058
Workers' Compensation Ins.	51200-12-000	6,703	6,665	7,980	8,424
Utilities	63000-12-000	70,279	72,000	62,367	68,000
Buildings & Grounds Maintenance	64000-12-000	62,634	55,000	52,273	55,000
Equipment Maintenance	64010-12-000	28,629	21,000	27,447	25,000
Special Repairs	64000-12-000	-	-	-	10,000
Other Expense (sign expense)	65000-12-000	-	-	600	-
Professional Services	69000-12-000	4,800	5,000	7,043	6,000
Equipment Rental	72000-12-000	214	5,000	676	1,000
Trash Disposal	78000-12-000	405	-	1,172	500
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>301,274</b>	<b>336,986</b>	<b>341,798</b>	<b>357,698</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<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	9,341	10,000	10,305	10,000
Promotions	71000-13-100	2,160	2,000	215	1,500
Public Relations	71010-13-100	-	-	-	-
Prefair Events	71020-13-100	-	-	-	-
Supplies & Expense	75000-13-100	-	-	-	-
<b>TOTAL PUBLICITY EXPENSE</b>		<b>11,501</b>	<b>12,000</b>	<b>10,520</b>	<b>11,500</b>
<b>ATTENDANCE OPERATIONS</b>					
Salaries & Wages - Permanent	50000-70-100	-	-	-	-
Salaries & Wages - Temporary	50100-70-100	5,157	5,760	5,775	6,240
Employee Benefits	51000-70-100	-	-	-	-
Payroll Taxes	51100-70-100	75	146	84	90
Workers' Compensation Ins.	51200-70-100	309	302	347	393
Other Expenses	65000-70-100	-	-	-	-
Professional Services	69000-70-100	12,613	13,500	13,848	14,000
Supplies & Expense	74000-70-100	1,412	1,000	1,093	1,000
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>19,567</b>	<b>20,708</b>	<b>21,146</b>	<b>21,724</b>
<b>MISCELLANEOUS FAIR EXPENSE</b>					
Temp Wages - Security - Fair	50100-50-100	451	324	1,277	1,440
Payroll taxes	51100-50-100	14	9	37	21
Worker's Compensation	51200-50-100	27	17	77	91
Exhibit Guide	59000-55-100	1,264	1,000	1,075	1,000
Other Expense - Rabbit Show	65000-00-140	124	-	-	-
Other Expense - Hotel Rooms	65010-00-100	-	-	7,138	7,100
Other Expenses	65000-55-100	3,759	10,000	6,023	6,000
Stall Expense	65010-55-100	-	-	-	-
Commerical Exhibit	69020-55-100	-	-	-	-
Parking Lot	69000-55-100	2,500	2,500	2,500	2,500
Electronic Sign	69010-55-100	4,548	-	250	5,000
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>12,194</b>	<b>13,850</b>	<b>18,377</b>	<b>21,600</b>
<b>PREMIUM EXPENSE (Excluding Horse Show)</b>					
Cash Awards	66000-85-100	3,156	5,000	6,137	6,000
Ribbons & Medals	66010-85-100	3,426	3,400	3,472	3,400
Sponsored Cash Awards	66020-85-100	-	-	-	-
Special Prizes	66030-85-100	-	-	-	-
Other Awards Expense	65000-85-100	-	-	-	-
<b>TOTAL PREMIUM EXPENSE</b>		<b>6,581</b>	<b>8,400</b>	<b>9,609</b>	<b>9,400</b>



## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<b>EXHIBIT EXPENSE</b>					
Salaries & Wages - Temporary	50100-80-100	5,950	14,692	6,327	17,099
Employee Benefits	51000-80-100	-	-	-	-
Payroll Taxes	51100-80-100	455	244	390	1,308
Workers' Compensation Ins.	51200-80-100	357	772	380	1,077
Judges	69010-80-100	4,616	5,000	4,436	5,000
Professional Services	69020-80-100	6,004	4,800	3,000	4,800
Supplies & Expenses	74000-80-100	2,011	2,000	3,840	2,500
Tent Retnals	72000-80-100	-	-	-	-
Decorations	55000-80-100	-	-	-	-
Other Expenses (Hotels)	65010-80-100	646	2,000	231	500
<b>TOTAL EXHIBIT EXPENSE</b>		<b>20,039</b>	<b>29,508</b>	<b>18,603</b>	<b>32,284</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>					
Judges	69010-00-150	344	500	550	550
Other Expenses	65000-00-150	61	150	305	150
Gymkhana	65010-00-150	6,063	9,000	-	-
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>6,468</b>	<b>9,650</b>	<b>855</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	11,193	11,000	6,661	11,000
Grandstand Shows	58010-75-100	31,490	30,000	36,000	40,000
Destruction Derby	58020-75-100	9,147	10,000	9,998	10,000
Supplies & Expenses	65000-75-100	4,734	9,000	9,810	9,000
Other Expenses (senory room/hotels)	66000-75-100	2,428	5,800	1,841	3,000
Professional Services	69000-75-100	20,277	21,750	17,400	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	5,822	7,000	6,035	6,500
Professional Services - Rodeo	69000-75-110	32,493	35,300	29,850	30,000
Supplies & Expense - Rodeo Queen Contest	74020-75-110	-	0	-	-
<b>TOTAL ENTERTAINMENT EXPENSE</b>		<b>117,584</b>	<b>129,850</b>	<b>117,594</b>	<b>131,250</b>

## Detail of Expenditures

## Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<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	1,196	4,200	6,529	6,000
Employee Benefits	51000-00-300	-	-	-	-
Payroll Taxes	51100-00-300	66	88	111	85
Workers' Compensation Ins.	51200-00-300	72	221	392	378
Other Expense - Interim	65000-00-300	445	-	-	-
Publicity - Interim	71000-00-300	-	-	-	-
Security Expense - Interim	74000-00-300	-	-	-	-
Holiday Fair Expense	Holiday Fair	5,723	6,000	-	6,000
Spring Fair Expense	Spring Fair	12,414	12,500	12,450	12,500
Fall Event Expense	Fall Event	215	0	-	-
<b>TOTAL INTERIM EXPENSES</b>		<b>20,130</b>	<b>23,009</b>	<b>19,482</b>	<b>24,963</b>
<b>EQUIPMENT EXPENSE (LIST)</b>					
Non Capitalized(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	(1,743)	-	1,175	-
Bad Debt Expense - Prior Year	80020-00-000	-	-	-	-
<b>TOTAL PRIOR YEAR OPERATING EXPENSE</b>		<b>(1,743)</b>	<b>-</b>	<b>1,175</b>	<b>-</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>					
Cash Over/Under - Tickets	85000-00-000	(6)	-	-	-
<b>TOTAL CASH (OVER)/UNDER</b>		<b>(6)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPRECIATION EXPENSE</b>					
Depreciation Expense	90000-00-000	67,236	67,236	67,002	67,002
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>67,236</b>	<b>67,236</b>	<b>67,002</b>	<b>67,002</b>
<b>PENSION EXPENSE</b>					
Pension Expense	96000-00-000	70,883	-	70,883	70,883
<b>TOTAL PENSION EXPENSE</b>		<b>70,883</b>	<b>-</b>	<b>70,883</b>	<b>70,883</b>



**Variance Report**

**Automatically prepared**

	Acct.	Budgeted vs. Estimated Fluctuation		2019 Budgeted	2019 Estimated	2020 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
<b>OPERATING REVENUES:</b>								
Admissions to Grounds	ADMN	\$2,401	2.3%	103,500	105,901	103,700	(\$2,201)	-2.1%
Commercial Space	COMM	(2,851)	-11.7%	17,500	15,449	17,500	2,051	13.3%
Concession Revenue	CONC	3,645	2.9%	125,000	128,645	128,000	(645)	-0.5%
Exhibit Revenue	EXHR	489	22.7%	2,150	2,639	2,150	(489)	-18.5%
Horse Show Revenue	HSR	(8,835)	-95.0%	9,300	465	500	35	7.5%
Entertainment Revenue	FATT	2,416	5.8%	41,500	43,916	46,000	2,084	4.7%
Misc. Fair Revenue	MISF	0	#DIV/0!				0	#DIV/0!
Interim Attractions Revenue	IATT	19,337	131.1%	14,600	33,737	16,250	(17,487)	-51.8%
Interim Revenue	INTR	38,757	18.8%	205,925	244,682	257,425		0.0%
Prior year Revenue Adj.	PRR	1,740	#DIV/0!		1,740		(1,740)	-100.0%
Other Operating Revenue	Oth	43	#DIV/0!		43		(43)	-100.0%
<b>TOTAL OPERATING REVENUES</b>		<b>57,741</b>	<b>11.1%</b>	<b>519,475</b>	<b>577,216</b>	<b>571,625</b>	<b>(5,691)</b>	<b>-1.0%</b>
<b>OPERATING EXPENDITURES:</b>								
Administration Expense	ADME	(45,866)	-15.4%	297,722	251,856	281,558	29,702	11.8%
Maintenance Expense	MNTE	4,312	1.4%	326,986	341,798	357,698	15,900	4.7%
Publicity Expense	PUBE	(1,480)	-12.3%	12,000	10,520	11,500	980	9.3%
Attendance Expense	ATTE	338	2.1%	20,708	21,146	21,724	578	2.7%
Misc. Fair Expense	MISE	16,327	128.3%	8,050	18,377	21,600	3,223	17.5%
Premium Expense	PREM	(3,527)	-15.3%	23,009	19,482	24,963	5,481	28.1%
Exhibit Expense	EXHE	1,209	14.4%	8,400	9,609	9,400	(209)	-2.2%
Horse Show Expense	HSE	(10,495)	-37.0%	29,508	18,603	32,284	13,681	73.5%
Entertainment Expense	FENE	(8,795)	-91.1%	9,650	855	700	(155)	-18.1%
Interim Entertainment Expense	IENE	(13,256)	-9.4%	129,850	117,594	131,250	13,656	11.6%
Interim Expense	INTE	0	#DIV/0!				0	#DIV/0!
Equipment Expense	EQPT	0	#DIV/0!				0	#DIV/0!
Prior Year Expense Adj.	PYE	1,175	#DIV/0!		1,175		(1,175)	-100.0%
Cash Over/Under	CAOU	0	#DIV/0!				0	#DIV/0!
Depreciation Expense	90000	(234)	-0.3%	67,235	67,002	67,002	(0)	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>(65,103)</b>	<b>-6.9%</b>	<b>943,119</b>	<b>878,016</b>	<b>959,679</b>	<b>81,663</b>	<b>9.3%</b>
<b>NET EFFECT</b>		<b>\$122,844</b>	<b>-29.0%</b>	<b>(\$423,644)</b>	<b>(\$300,800)</b>	<b>(\$388,054)</b>	<b>(\$87,354)</b>	<b>0</b>

**Holiday Fair**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2018</b>	<b>Budget 2019</b>	<b>Estimated 2019</b>	<b>Budget 2020</b>
<b>HOLIDAY FAIR REVENUES:</b>					
Admission Revenue	40000-00-302				
Other Misc Revenue	48700-00-302	12,936	8,000	7,194	10,000
<b>TOTAL REVENUES</b>		<b>12,936</b>	<b>8,000</b>	<b>7,194</b>	<b>10,000</b>
<b>HOLIDAY FAIR EXPENDITURES:</b>					
Advertising Expense	52000-00-302	548			
Supplies and Expense	74000-00-302	5,175	6,000		7,000
<b>TOTAL EXPENDITURES</b>		<b>5,723</b>	<b>6,000</b>	<b>-</b>	<b>7,000</b>
<b>NET PROFIT/LOSS</b>		<b>7,213</b>	<b>2,000</b>	<b>7,194</b>	<b>3,000</b>

## Spring Fair

## Del Norte County Fair

	Acct. No.	Actual 2018	Budget 2019	Estimated 2019	Budget 2020
<b>SPRING FAIR REVENUES:</b>					
Home Show Gate Admission	40000-00-303	2,595		792	
Concession - Carnival Revenue	40500-00-303				
Inside Commerical Space - Craft Show	41020-00-303				
Food Concession	42100-00-303	1,160		313	
Concession - Beer Revenue	42110-00-303	417			
Concession - Vendors Revenue	42200-00-303	8,000		6,600	
Entertainment Revenue	46000-00-303	6,396		6,689	
Jackpot Livestock Show Revenue	46010-00-303				
Other Misc Revenue	48700-00-303	3,509	20,500	6,719	20,500
Sponsors/Donations	48800-00-303	2,000		2,100	
<b>TOTAL REVENUES</b>		<b>24,077</b>	<b>20,500</b>	<b>23,213</b>	20,500
<b>SPRING FAIR EXPENDITURES:</b>					
Advertising Expense	52000-00-303	2,007		2,466	
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	10,406	12,500	9,379	
<b>TOTAL EXPENDITURES</b>		<b>12,414</b>	<b>12,500</b>	<b>12,450</b>	12,500
<b>NET PROFIT/LOSS</b>		<b>11,663</b>	<b>8,000</b>	<b>10,763</b>	8,000

**Fall Event**

**Del Norte County Fair**

	<b>Acct. No.</b>	<b>Actual 2018</b>	<b>Budget 2019</b>	<b>Estimated 2019</b>	<b>Budget 2020</b>
<b>FALL EVENT REVENUES:</b>					
Admission	40000-00-305	8,209	-	-	-
Food Concession	42100-00-305	919	-	-	-
Concession - Beer	42110-00-305	712	-	-	-
<b>TOTAL REVENUES</b>		<b>9,840</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FALL EVENT EXPENDITURES:</b>					
Advertising Expense	52000-00-305	215	-	-	-
Security Expense	73000-00-305	-	-	-	-
Supplies and Expense	74000-00-305	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>215</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET PROFIT/LOSS</b>		<b>9,624</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Budget Variance - Explanation

Fair Organization:

**Del Norte County Fair**

Accounts	Budgeted 2018 to Estimated 2018	Estimated 2018 to Proposed 2018
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

Permanent Positions on Roster for 2019

Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
50000-11-000	CEO	1/1/2020	12	7,007.00	Mo		84,084
50000-12-000	Fair Maintenance		12	4,202.00	Mo		50,424
50000-12-000	Fair Maintenance		12	4,023.00	Mo		48,276





## Temporary Positions Proposed for 2019

ACCT. NO.	Expenditure Classification  POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last	This	No.	Unit	Amount	Per Unit	Detail	Account
		Year	Year						Totals
50100-11-000	Account Clerks	2	3			16.00	hr	999	47,952
									47,952
50100-12-000	Maintenance worker	1	1	119	day	16.00	hr	999	15,984
	Fairtime Maintenance workers	2	2	40	day	13.00	hr	600	7,800
		4	4	20	day	13.00	hr	640	8,320
		2	2	14	day	13.00	hr	224	2,912
									35,016
50100-80-100	Exhibit Clerk	1	1	119	day	16.00	hr	998	15,968
	Herdsmen	1	1	6	day	13.00	hr	60	780
	Show Clerks	2	2	2	day	13.00	hr	27	351
									17,099
50100-70-100	Ticket Sellers and Takers	14	14	480	hr	13.00	hr	480	6,240
									6,240
50100-40-300	Security	5	5	50	hr	20.00	hr	300	6,000
									6,000
50100-40-100	Security	3	3	24	hr	20.00		72	1,440



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

Del Norte County Fair  
(Legal Name of Fair)

Del Norte  
(Location)

	Estimated 2019	Proposed 2020
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>\$3,182,008</b>	<b>\$3,182,008</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>		
Land	0	0
<b>Buildings &amp; Improvements:</b>		
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	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>	<b>0</b>	<b>0</b>
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>3,182,008</b>	<b>3,182,008</b>
<b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>	<b>0</b>	<b>0</b>
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>3,182,008</b>	<b>3,182,008</b>
<b>DEPRECIATION:</b>		
Accumulated Depreciation, January 1	2,167,124	2,234,126
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	67,002	67,002
Accumulated Depreciation, December 31	2,234,126	2,301,128
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>947,882</b>	<b>880,880</b>
<b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>0</b>	<b>0</b>
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>\$947,882</b>	<b>\$880,880</b>

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

**Del Norte County Fair**  
(Legal Name of Fair)

	Account Number	Estimated 2019	Proposed 2020
SUMMARY: January 1 to December 31			
<b>PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)</b>			\$0
<b>RESOURCES ACQUIRED (Both cash rec'd &amp; funds held at CCA)</b>			
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		
<b>TOTAL RESOURCES</b>		0	0
<b>RESOURCES APPLIED (Run through Fair's accounting system) :</b>			
Construction in Progress (deferred maintenance)	19000	0	
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
<b>TOTAL Non-Fair Funds Run Through Fair's Books</b>		0	0
<b>RESOURCES APPLIED (Paid directly by CCA)</b>			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
<b>TOTAL Non-Fair Funds Paid Directly by CCA</b>		0	0
<b>FUNDS REMAINING (Show as Deferred Revenue)</b>			
		\$0	\$0

