

OPERATING BUDGET

41st **DISTRICT AGRICULTURAL ASSOCIATION**

Del Norte **COUNTY**

Conducting The **Del Norte County Fair**

at Crescent City, California

of January 1, 2025 to December 31, 2025

	Acct. No.	Actual 2023	Budgeted 2024	Actual 2024	Proposed 2025
TOTAL NET RESOURCES, JANUARY 1:		1,119,451	1,513,199	1,513,198	1,496,120
Unrestricted net resources		225,033	644,956	644,955	627,877
Unrestricted Net Position - Pension		(533,866)	(533,866)	(533,866)	(533,866)
Restricted resources				-	
Investment in Capital Assets, Net of Related Debt		1,428,284	1,402,109	1,402,109	1,428,284
Subtotal (Total Net Resources)		1,119,451	1,513,199	1,513,198	1,522,295
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,253,981	648,595	675,605	648,070
State (Local/Base) Allocations (to Page 2):	31200	45,830	81,830	120,950	81,830
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	1,585	2,903	2,250	2,903
Capital Project Reimbursement	31900				
Capital Project Reimbursement Funds (from Sched 8A)	31900			10,000	
One-time Revenue Sources (fire camp, sale of property, capital project au	32500				
Contributions from Other Gov't (Rec & Parks) Sources (to Page 2)	33000	300,000	350,000	363,000	400,000
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
TOTAL RESOURCES ACQUIRED		1,601,396	1,083,328	1,171,805	1,132,803
TOTAL RESOURCES AVAILABLE		2,720,847	2,596,527	2,685,003	2,655,098
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,059,574	1,091,013	1,040,808	1,046,803
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,059,574	1,091,013	1,040,808	1,046,803
Depreciation Expense (From Page 8)	90000	85,819	85,819	85,819	85,819
Pension Expense (From Page 8)	96000	62,256	62,256	62,256	62,256
TOTAL RESOURCES APPLIED		1,207,649	1,239,088	1,188,883	1,194,878
TOTAL NET RESOURCES, DECEMBER 31:	29100	1,513,198	1,357,439	1,496,120	1,460,221
Unrestricted Net Resources Available for Operations		644,955	529,319	627,877	677,795
Unrestricted Net Position - Pension	29100	(533,866)	(533,866)	(533,866)	(533,865)
Restricted Net Resources		-			
Investment in Capital Assets (From Schedule 7)		1,402,109	1,361,986	\$1,402,109	\$1,316,290
Subtotal (Total Net Res Check Figure - should equal #29100)		1,513,198	1,357,439	1,496,120	1,460,221
Reserve Percentage		60.9%	48.5%	60.3%	64.7%

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 2023	Budget 2024	Estimated 2024	Budget 2025
OPERATING REVENUES:					
ok					
Admissions to Grounds	ADMN	142,820	137,950	141,046	135,500
Commercial Space	COMM	26,242	25,000	25,236	24,500
Carnival Revenue	CARN	98,361	98,000	93,837	88,000
Concession Revenue	CONC	57,097	56,000	58,455	57,500
Exhibit Revenue	EXHR	2,398	2,340	2,479	1,900
Horse Show Revenue	HSR	300	280	2,419	2,300
Entertainment Revenue	FATT	43,675	50,000	49,290	46,000
Misc. Fair Revenue	MISF	14,948	20,975	21,342	20,450
Interim Attractions Revenue	IATT	-	-	-	0
Interim Revenue	INTR	868,134	258,050	281,495	262,750
Prior year Revenue Adj.	PRR	-	-	-	-
Other Operating Revenue	Othr	6	-	6	-
TOTAL OPERATING REVENUES (to Page 1)		1,253,981	648,595	675,605	638,900
OPERATING EXPENDITURES:					
Administration Expense	ADME	328,401	362,034	311,249	353,180
Maintenance Expense	MNTE	455,705	425,308	422,284	468,166
Publicity Expense	PUBE	17,519	16,000	14,536	15,000
Attendance Expense	ATTE	34,276	34,260	37,110	34,059
Misc. Fair Expense	MISE	22,475	25,620	14,326	21,094
Premium Expense	PREM	10,113	12,000	12,715	9,000
Exhibit Expense	EXHE	20,556	24,478	27,454	36,428
Horse Show Expense	HSE	250	500	739	1,000
Entertainment Expense	FENE	166,818	168,500	180,523	150,500
Interim Entertainment Expense	IENE	-	-		
Interim Expense	INTE	3,461	17,313	7,116	13,769
Equipment Expense	EQPT	-	5,000	11,000	5,000
Prior Year Expense Adj.	PYE	-	-	1,400	-
Cash Over/Under	CAOU	-	-	356	-
TOTAL OPERATING EXPENDITURES (to Page 1)		1,059,574	1,091,013	1,040,808	1,107,196
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION		194,407	(442,418)	(365,203)	(468,296)
Depreciation Expense	90000	85,819	85,819	85,819	85,819
Pension Expense	96000	62,256	62,256	62,256	62,256
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		46,332	(590,493)	(513,278)	(616,371)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	45,830	81,830	120,950	81,830
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		301,585	352,903	365,250	402,903
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		541,822	(7,685)	120,997	16,437
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		393,747	(155,760)	(27,078)	(131,638)

Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
ADMISSIONS TO GROUNDS					
Admissions to Grounds	40000-00-100	105,030	102,950	109,726	109,000
Discounted Admissions	40100-00-100	28,930	28,000	19,200	19,000
Discounted Admissions - Exhibitor Armbands	40110-00-100	1,860	1,500	5,265	3,000
Discounted Admissions - Adult/Exhb Livestock	40120-00-100	4,675	4,000	4,860	3,000
Discounted Admissions - Jr/Sr Livestock	40130-00-100	2,325	1,500	1,995	1,500
TOTAL ADMISSION TO GROUNDS		142,820	137,950	141,046	135,500
INDUSTRIAL & COMMERCIAL SPACE					
Outside Commerical Space	41010-00-100	12,782	12,000	13,972	13,500
Inside Commerical Space	41020-00-100	13,460	13,000	11,264	11,000
TOTAL INDUSTRIAL & COMMERCIAL SPACE		26,242	25,000	25,236	24,500
CONCESSION REVENUE:					
Carnival	40500-00-100	-	-	-	
Pre Carnival	40510-00-100	98,361	98,000	93,837	88,000
TOTAL CARNIVAL REVENUE		98,361	98,000	93,837	88,000
CONCESSION REVENUE:					
Concessions - Food	42100-00-100	51,014	50,000	53,468	53,000
Concessions - Non Food (Alcohol)	42110-00-100	6,083	6,000	4,987	4,500
TOTAL CONCESSION REVENUE		57,097	56,000	58,455	57,500
EXHIBIT REVENUE:					
Entry Fees	43000-00-100	388	350	448	150
Entry Fees - Small Animal	43010-00-100	130	130	161	100
Entry Fees - Large Animals	43020-00-100	360	360	340	150
Donated & Sponsored Awards	43100-00-100	-	-	-	
Stall Fees	43300-00-100	1,520	1,500	1,530	1,500
TOTAL EXHIBIT REVENUE		2,398	2,340	2,479	1,900
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	120	100	660	600
Gymkhana	48700-00-150	180	180	1,759	1,700
TOTAL HORSE SHOW REVENUE		300	280	2,419	2,300
ENTERTAINMENT REVENUE					
Admissions - Performance	40010-00-100	-	-	-	
Other Admissions	40020-00-100	-	-	-	
Rodeo Revenue	48700-00-110	20,725	21,000	23,960	23,500
Rodeo Queen Contest Revenue	48720-00-110	-	-	-	
Monster Truck	40000-00-171	-	-	-	
Sponsorships- Concert	48810-00-100	11,650	14,000	12,750	10,000
Destruction Derby	40000-00-190	11,300	15,000	12,580	12,500
TOTAL ENTERTAINMENT REVENUE		43,675	50,000	49,290	46,000

Detail of Revenues

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)					
Merchandise Sales	42210-00-100	325	325	190	200
Concessions	42220-00-100	-	-	-	
Rabbit Show	43000-00-140	-	-	-	
Premium Book	43400-00-100	-	-	-	
Advertising	43500-00-100	-	-	-	
Parking	45000-00-100	3,020	3,000	3,400	3,000
Camping	46500-00-100	3,900	3,900	5,150	5,000
Sponsorships Title and Daily	48800-00-100	4,000	9,750	7,750	7,750
Miscellaneous Fairtime Revenue	48700-00-100	3,703	4,000	4,852	4,500
TOTAL MISCELLANEOUS FAIR		14,948	20,975	21,342	20,450
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				
Stalls Rentals	43300-00-300	31,865	31,000	26,926	25,000
Insurance Sales	43600-00-300	265	500	976	500
Building Rentals	46100-00-300	74,459	46,000	56,185	50,000
Storage Rentals	46110-00-300	13,153	15,000	20,095	20,000
Arena Rentals	46120-00-300	5,383	5,000	3,867	3,800
Grounds Rentals	46200-00-300	513,833	100,000	103,994	104,000
Equipment Rentals	46300-00-300	9,712	4,500	10,176	9,500
Table & Chairs Rentals	46310-00-300	8,680	8,500	9,139	8,500
Camping Revenue	46500-00-300	10,280	1,500	5,610	5,000
Utilities Reimbursement	48500-00-300	33,802	1,800	2,125	2,200
Security Reimbursement	48510-00-300	1,308	1,500	2,520	2,500
Facility Clean-up	48540-00-300	141,470	-	500	
Other Revenue	48700-00-300	2,940	2,500	3,031	2,500
Tokens - Arena	48730-00-300	286	250	418	250
Sign Revenue	48740-00-300	12,480	10,000	12,849	14,000
Sponsorship Revenue - Interim	48800-00-300	-			
Holiday Fair	Holiday Fair	7,000	10,000	8,185	8,000
Spring Fair	Spring Fair	1,218	15,000	14,399	-
Admission - Circus	40000-00-304	-	-	500	2,000
Fall Event	Fall Event	-	5,000	-	5,000
TOTAL INTERIM REVENUE		868,134	258,050	281,495	262,750
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	-	-		-
OTHER OPERATING REVENUE					
Other Operating Revenue	48700-00-000	-	-		-
Interest Income	48710-00-000	2	-	6	-
Other Operating Revenue	48750-00-000	4	-		-
Donated Revenue	48810-00-000	-	-	-	-
TOTAL OTHER OPERATING REVENUE		6	-	6	-

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
ADMINISTRATION EXPENSE					
Salaries & Wages - Permanent	50000-11-000	100,343	98,976	107,131	104,964
Salaries & Wages - Temporary	50100-11-000	43,143	42,282	14,968	23,280
Compensated Leave Expense	50300-11-000	-	5,212	-	4,241
Employee Benefits	51000-11-000	42,991	45,000	31,961	45,000
Payroll Taxes	51100-11-000	10,385	10,500	8,690	10,500
Workers' Compensation Ins.	51200-11-000	8,919	9,464	6,637	7,695
Unemployment Expense	51300-11-000	14,951	15,000	9,597	3,000
Current Year Bad Debt	53000-11-000	-	-	-	
Bank/CC Charges & Fees*	54000-11-000	5,831	6,000	10,347	11,000
Directors Expense	56000-11-000	1,030	1,100	900	1,000
Dues & Subscriptions*	57000-11-000	3,752	10,000	10,631	11,000
Insurance Fees*	60000-11-000	44,277	50,000	51,091	62,000
Other Expenses*	65000-11-000	2,256	5,000	-	
Professional Services*	69000-11-000	19,476	25,000	28,451	30,000
Audit*	69030-11-000	4,000	10,000	-	14,000
Office Supplies & Expense*	74000-11-000	9,045	9,500	10,755	9,500
Phone & Postage*	75000-11-000	9,032	10,000	9,191	6,000
Employee Travel	77000-11-000	8,970	9,000	10,899	10,000
TOTAL ADMINISTRATION EXPENSE		328,401	362,034	311,249	353,180
MAINTENANCE & GENERAL OPERATIONS					
Salaries & Wages - Permanent*	50000-12-000	60,767	59,472	63,997	68,928
Salaries & Wages - Temporary*	50100-12-000	108,762	112,832	92,693	112,832
Employee Benefits*	51000-12-000	20,110	20,000	24,690	25,000
Payroll Taxes*	51100-12-000	6,776	5,960	8,035	8,500
Workers' Compensation Ins.*	51200-12-000	10,483	11,544	8,369	10,906
Utilities*	63000-12-000	77,076	65,000	52,033	60,000
Buildings & Grounds Maintenance*	64000-12-000	128,150	100,000	118,004	120,000
Equipment Maintenance*	64010-12-000	21,800	35,000	27,688	35,000
Special Repairs*	64000-12-000	-	-	-	
Other Expense*	65000-12-000	-	-	487	
Professional Services*	69000-12-000	12,255	10,000	17,679	18,000
Equipment Rental*	72000-12-000	8,000	5,000	8,609	8,000
Trash Disposal*	78000-12-000	1,526	500	-	1,000
TOTAL MAINTENANCE EXPENSE		455,705	425,308	422,284	468,166

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
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	11,808	12,000	11,742	12,000
Promotions	71000-13-100	5,711	4,000	2,794	3,000
Public Relations	71010-13-100	-	-	-	
Prefair Events	71020-13-100	-	-	-	
Supplies & Expense	75000-13-100	-	-	-	
TOTAL PUBLICITY EXPENSE		17,519	16,000	14,536	15,000
ATTENDANCE OPERATIONS					
Salaries & Wages - Temporary	50100-70-100	5,402	6,250	8,973	7,500
Employee Benefits	51000-70-100	-	-	-	
Payroll Taxes	51100-70-100	220	91	203	109
Workers' Compensation Ins.	51200-70-100	330	419	501	450
Other Expenses	65000-70-100	-	-	-	
Professional Services	69000-70-100	25,621	26,500	24,159	24,000
Supplies & Expense	74000-70-100	2,703	1,000	3,274	2,000
TOTAL ATTENDANCE OPERATIONS		34,276	34,260	37,110	34,059
MISCELLANEOUS FAIR EXPENSE					
Temp Wages - Security - Fair	50100-50-100	3,025	3,810	3,675	3,810
Payroll taxes	51100-50-100	56	55	21	55
Worker's Compensation	51200-50-100	184	255	55	229
Exhibit Guide	59000-55-100	1,106	1,000	354	1,000
Other Expenses (plus hotels)	65000-55-100	13,034	14,000	9,499	10,000
Stall Expense	65010-55-100	-	-	-	
Commerical Exhibit	69020-55-100	-	-	-	
Parking Lot	69000-55-100	-	-	-	
Electronic Sign	69010-55-100	2,579	5,000	-	5,000
Fair Program	70000-55-100	2,491	1,500	722	1,000
Sponsorship	79000-55-100	-	-	-	
TOTAL MISCELLANEOUS FAIR		22,475	25,620	14,326	21,094
PREMIUM EXPENSE (Excluding Horse Show)					
Cash Awards	66000-85-100	4,485	4,000	4,126	4,000
Ribbons & Medals	66010-85-100	5,628	8,000	8,589	5,000
Sponsored Cash Awards	66020-85-100	-	-	-	
Special Prizes	66030-85-100	-	-	-	
Other Awards Expense	65000-85-100	-	-	-	
TOTAL PREMIUM EXPENSE		10,113	12,000	12,715	9,000

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
EXHIBIT EXPENSE					
Salaries & Wages - Temporary	50100-80-100	8,660	12,000	13,549	23,200
Employee Benefits	51000-80-100	-	-	-	
Payroll Taxes	51100-80-100	662	174	1,037	336
Workers' Compensation Ins.	51200-80-100	522	804	733	1,392
Judges	69010-80-100	4,701	5,000	4,569	4,500
Professional Services	69020-80-100	2,500	3,000	2,500	3,000
Supplies & Expenses	74000-80-100	3,511	3,500	5,066	4,000
Tent Retnals	72000-80-100		-	-	
Decorations	55000-80-100	-	-	-	
Other Expenses (Hotels)	65000-80-100		-	-	
TOTAL EXHIBIT EXPENSE		20,556	24,478	27,454	36,428
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	250	250	739	750
Professional Services	69000-00-150	-	-	-	
Supplies & Expenses	74000-00-150	-	250	-	250
Other Expenses	65000-00-150	-	-	-	
Gymkhana	65010-00-150	-	-	-	
TOTAL HORSE SHOW EXPENSE		250	500	739	1,000
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	20,274	25,000	24,870	26,000
Grandstand Shows	58010-75-100	44,256	28,000	28,450	22,000
Destruction Derby	58020-75-100	13,840	25,000	27,780	31,000
Supplies & Expenses	65000-75-100	11,320	10,000	14,563	10,000
Other Expenses (senory room/hotels)	66000-75-100	500	1,500	86	500
Professional Services	69000-75-100	28,821	31,500	31,780	8,000
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	8,526	7,500	9,737	8,000
Professional Services - Rodeo	69000-75-110	39,281	40,000	43,257	45,000
Supplies & Expense - Rodeo Queen Contest	74020-75-110	-	0	-	
TOTAL ENTERTAINMENT EXPENSE		166,818	168,500	180,523	150,500

Detail of Expenditures

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
INTERIM EXPENSE					
Salaries & Wages -Security	50100-00-300	165	6,300	1,556	6,300
Employee Benefits	51000-00-300	-	-	-	
Payroll Taxes	51100-00-300	8	91	43	91
Workers' Compensation Ins.	51200-00-300	10	422	72	378
Other Expense - Interim	65000-00-300	-	-	-	
Publicity - Interim	71000-00-300	-	-	-	
Security Expense - Interim	74000-00-300	-	-	-	
Holiday Fair Expense	Holiday Fair	2,500	8,500	5,445	6,000
Spring Fair Expense	Spring Fair	778	1,000	-	-
Fall Event Expense	Fall Event	-	1,000	-	1,000
TOTAL INTERIM EXPENSES		3,461	17,313	7,116	13,769
EQUIPMENT EXPENSE (LIST)					
Non Capitalizeds(cost less than \$5000 and life less than one year)					
Equipment Expense	87500-00-000	-	5,000	11,000	5,000
TOTAL EQUIPMENT EXPENSE		-	5,000	11,000	5,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT					
Prior Year Expense Adjustment	80000-00-000	-	-	1,400	
Bad Debt Expense - Prior Year	80020-00-000	-	-	-	
TOTAL PRIOR YEAR OPERATING EXPENSE		-	-	1,400	-
CASH SHORTAGES & OVERAGES					
Cash Over/Under - Tickets	85000-00-000	-	-	356	
TOTAL CASH (OVER)/UNDER		-	-	356	-
DEPRECIATION EXPENSE					
Depreciation Expense	90000-00-000	85,819	85,819	85,819	85,819
TOTAL DEPRECIATION EXPENSE		85,819	85,819	85,819	85,819
PENSION EXPENSE					
Pension Expense	96000-00-000	62,256	62,256	62,256	62,256
TOTAL PENSION EXPENSE		62,256	62,256	62,256	62,256

Variance Report

Automatically prepared

	Acct. No.	Budgeted vs. Estimated Fluctuation		2024 Budgeted	2024 Estimated	2025 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	ADMN	\$3,096	2.2%	137,950	141,046	135,500	(\$5,546)	-3.9%
Commerical Space	COMM	236	0.9%	25,000	25,236	24,500	(736)	-2.9%
Concession Revenue	CONC	2,455	4.4%	56,000	58,455	57,500	(955)	-1.6%
Exhibit Revenue	EXHR	139	5.9%	2,340	2,479	1,900	(579)	-23.4%
Horse Show Revenue	HSR	2,139	763.9%	280	2,419	2,300	(119)	-4.9%
Entertainment Revenue	FATT	(710)	-1.4%	50,000	49,290	46,000	(3,290)	-6.7%
Misc. Fair Revenue	MISF	0	#DIV/0!	-	-	-	0	#DIV/0!
Interim Attractions Revenue	IATT	367	1.7%	20,975	21,342	20,450	(892)	-4.2%
Interim Revenue	INTR	23,445	9.1%	258,050	281,495	262,750		0.0%
Prior year Revenue Adj.	PRR	0	#DIV/0!	-	-	-	0	#DIV/0!
Other Operating Revneue	Othr	6	#DIV/0!	-	6	-	(6)	-100.0%
TOTAL OPERATING REVENUES		31,173	5.7%	550,595	581,768	550,900	(30,868)	-5.3%
OPERATING EXPENDITURES:								
Administration Expense	ADME	(50,785)	-14.0%	362,034	311,249	353,180	41,931	13.5%
Maintenance Expense	MNTE	(3,024)	-0.7%	425,308	422,284	468,166	45,882	10.9%
Publicity Expense	PUBE	(1,464)	-9.2%	16,000	14,536	15,000	464	3.2%
Attendance Expense	ATTE	2,850	8.3%	34,260	37,110	34,059	(3,051)	-8.2%
Misc. Fair Expense	MISE	(11,294)	-44.1%	25,620	14,326	21,094	6,768	47.2%
Premium Expense	PREM	(10,197)	-58.9%	17,313	7,116	13,769	6,653	93.5%
Exhibit Expense	EXHE	715	6.0%	12,000	12,715	9,000	(3,715)	-29.2%
Horse Show Expense	HSE	2,976	12.2%	24,478	27,454	36,428	8,974	32.7%
Entertainment Expense	FENE	239	47.8%	500	739	1,000	261	35.3%
Interim Entertainment Expense	IENE	12,023	7.1%	168,500	180,523	150,500	(30,023)	-16.6%
Interim Expense	INTE	0	#DIV/0!	-	-	-	0	#DIV/0!
Equipment Expense	EQPT	6,000	120.0%	5,000	11,000	5,000	(6,000)	-0.545455
Prior Year Expense Adj.	PYE	1,400	#DIV/0!	-	1,400	-	(1,400)	-1
Cash Over/Under	CAOU	356	#DIV/0!	-	356	-	(356)	-100.0%
Depreciation Expense	90000	(0)	0.0%	85,819	85,819	85,819	0	0.0%
TOTAL OPERATING EXPENDITURES		(50,205)	-4.3%	1,176,832	1,126,627	1,193,015	66,388	5.9%
NET EFFECT								
		\$81,378	-13.0%	(\$626,237)	(\$544,859)	(\$642,115)	(\$97,256)	0

Holiday Fair

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
HOLIDAY FAIR REVENUES:					
Admission Revenue	40000-00-302	2,500		2,513	
Other Misc Revenue	48700-00-302	7,000	10,000	5,672	8,000
TOTAL REVENUES		9,500	10,000	8,185	8,000
HOLIDAY FAIR EXPENDITURES:					
Advertising Expense	52000-00-302	685	-	75	
Supplies and Expense	74000-00-302	3,000	8,500	4,758	5,000
TOTAL EXPENDITURES		3,685	8,500	4,833	5,000
NET PROFIT/LOSS		5,815	1,500	3,352	3,000

Spring Fair

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
SPRING FAIR REVENUES:					
Home Show Gate Admission	40000-00-303	-	-	-	
Concession	40500-00-303	203	-	3,619	
Inside Commerical Space - Craft Show	41020-00-303	-	-	-	
Food Concession	42100-00-303	-	-	-	
Concession - Beer Revenue	42110-00-303	-	-	1,473	
Concession - Vendors Revenue	42200-00-303	-	-	-	-
Entertainment Revenue	46000-00-303	-	10,000	9,307	
Jackpot Livestock Show Revenue	46010-00-303	-	-	-	
Other Misc Revenue	48700-00-303	1,015	5,000		
Sponsors/Donations	48800-00-303	-	-	-	
TOTAL REVENUES		1,218	15,000	14,399	-
SPRING FAIR EXPENDITURES:					
Advertising Expense	52000-00-303	558	-		
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	220	1,000		
TOTAL EXPENDITURES		778	1,000	-	-
NET PROFIT/LOSS		440	14,000	14,399	-

Fall Event

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
FALL EVENT REVENUES:					
Admission	40000-00-305	-	-	-	5000
Food Concession	42100-00-305	-	-	-	
Concession - Beer	42110-00-305	-	-	-	
TOTAL REVENUES		-	-	-	5,000
FALL EVENT EXPENDITURES:					
Advertising Expense	52000-00-305	-	-	-	
Security Expense	73000-00-305	-	-	-	
Supplies and Expense	74000-00-305	-	-	-	1000
TOTAL EXPENDITURES		-	-	-	1,000
NET PROFIT/LOSS		-	-	-	4,000

Parks and Recreation Accounts

Del Norte County Fair

	Acct. No.	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REC AND PARKS EXPENSES:					
Bank/CC Charges & Fees *R&P	54000-11-000	215	6,000	10,073	11,000
Dues & Subscriptions *R&P	57000-11-000	4,854	10,000	10,631	11,000
Insurance Fees *R&P	60000-11-000	48,807	50,000	51,091	62,000
Other Expenses *R&P	65000-11-000	7,602	5,000	-	-
Professional Services *R&P	69000-11-000	22,505	25,000	28,451	30,000
Audit *R&P	69030-11-000	4,000	10,000	-	14,000
Office Supplies & Expense *R&P	74000-11-000	9,555	9,500	10,755	9,500
Phone & Postage *R&P	75000-11-000	10,070	10,000	9,191	6,000
Utilitites *R&P	63000-12-000	58,651	65,000	51,951	60,000
Salaries & Wages - Permanent	50000-12-000	95,313	59,472	63,997	68,928
Salaries & Wages - Temporary	50100-12-000	110,031	112,832	92,693	86,352
Employee Benefits	51000-12-000	35,002	20,000	35,002	20,000
Payroll Taxes	51100-12-000	10,719	9,730	10,719	9,730
Workers' Compensation Ins.	51200-12-000	11,807	9,770	11,807	10,404
Buildings & Grounds Maintenance *R&P	64000-12-000	85,765	100,000	118,004	120,000
Equipment Maintenance *R&P	64010-12-000	45,457	35,000	27,688	35,000
Special Repairs *R&P	64020-12-000	1,732	-	-	-
Other Expense *R&P	65000-12-000	40	-	487	-
Professional Services *R&P	69000-12-000	8,399	10,000	17,679	18,000
Equipment Rental *R&P	72000-12-000	50,624	5,000	8,609	8,000

Budget Variance - Explanation

Fair Organization:

Del Norte County Fair

Accounts	Budgeted 2023 to Estimated 2023	Estimated 2023 to Proposed 2024
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 Contractual Professional Services 2025

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	30000	30000
69000-70-100	Security Contract				20000	
	Ticket Auditor				4000	
						24000
69000-75-100	Small Stage Sound				8000	
						8,000
65000-55-100	Rooms				10,000	10,000
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				4,500	4,500
58000-75-100	Grounds Acts					26,000
	PeeWee Stampede				6,000	
	Spoon Man				4,000	
	Juggler				4,000	
	Josh Day band				5,000	
	Ernie				2,500	
	Dan Betlejewski				1,500	
58010-75-100	Grandstand Shows					22,000
58020-75-100	D-Derby/Tuff Trucks					31,000
69000-75-110	Rodeo Stock contractor					45,000

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

Del Norte County Fair
(Legal Name of Fair)

Del Norte
(Location)

	Estimated 2024	Proposed 2025
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$3,894,896	\$3,954,541
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	10,000	0
Equipment	49,645	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	59,645	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	3,954,541	3,954,541
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	3,954,541	3,954,541
DEPRECIATION:		
Accumulated Depreciation, January 1	2,466,613	2,552,432
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	85,819	85,819
Accumulated Depreciation, December 31	2,552,432	2,638,250
PP&E, NET OF DEPRECIATION, December 31	1,402,109	1,316,290
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,402,109	\$1,316,290

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

Del Norte County Fair
(Legal Name of Fair)

	Account Number	Estimated 2024	Proposed 2025
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	10000	
TOTAL RESOURCES		10,000	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress (deferred maintenance)	19000		258,429
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	258,429
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)		\$10,000	-\$258,429