

DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK
DISTRICT

Mailing Address: P. O. Box 402, Crescent City, CA, 95531

AGENDA
SPECIAL MEETING

Thursday, JANUARY 13, 2022 at 6:00 PM
(or immediately following the meeting of the 41st DAA)

Meeting Location:
Del Norte Fairgrounds Board Room
421 Highway 101 North
Crescent City, CA

BOARD OF DIRECTORS

Doug Wakefield – President
Robyn Holt – Vice President
Sabina Renner – Secretary
Rich Wier - Director
Stephen Westbrook - Director

1. 6:00 PM Call the meeting to order and take roll.

- **COMMENT PERIOD:** Members of the public may address the Board of Directors on matters that are within the authority and jurisdiction of the Board. If you are addressing the Board regarding a matter listed on the agenda, you may be asked to hold your comments until the Board takes up that matter. For matters not on the agenda, The Board cannot comment or otherwise consider a Public Comment matter until such items have been properly noticed for a future meeting agenda.

2. Consent Agenda: (Discussion/Action by the Board) All items on the Consent Agenda are to be approved in one motion unless a Board Member requests separate action on a specific item.

- a. Approve Expenditures processed for payment since the meeting of November 18, 2021.
- b. Approve Minutes from the Special Meeting of November 18, 2021.
- c. Approve Financial Statements received from CFSA for the months of November and December, 2021.
- d. Approve Financial Statements received from the County of Del Norte for the months of November and December, 2021.

3. New Business:

- a. **Discussion and consideration of electing new officers.** The Board of Directors considers nomination and election of new Officers each year. Take action as necessary and appropriate.

- b. **Discussion and consideration of a funding allocation request in the amount of \$300,000 from the 41st District Agricultural Association.** Included in the agenda is a memo from Kim Floyd, CEO, and a copy of the Memorandum of Understanding between the 41st DAA and the Recreation & Parks District. Take action as necessary and appropriate by approving Board Order 2022-01.

4. Old Business:

- a. Receive update regarding special meeting/workshop that was conducted on December 14, 2021.

5. Committee Reports:

- a. **Finance Committee** – Receive a report from the Finance Committee on any items that were discussed at their last meeting. A date for the next meeting of the Finance Committee has not yet been set. Take action as necessary and appropriate.

6. Board Comments:

- a. Members of the Board of Directors may comment on District business, request clarification, information or that items be included in future agendas. No action will be taken, but direction may be given to staff and items scheduled for future agendas.

7. Adjournment:

- a. The next regular meeting is scheduled for Thursday, January 27, 2022 at 6:00 PM. Discuss and take possible action on cancelling the regular meeting.

* Pursuant to the Americans with Disabilities Act, anyone requiring reasonable accommodation to attend or participate in any Board of Directors meeting should contact the District one (1) week in advance whenever possible. At the present time, such requests to the District may be made by leaving a message at the Del Norte Fairgrounds office at (707)464-9556 and the message will be forwarded to the District.

**DEL NORTE
COUNTY FAIR-
GROUNDS RECRE-
ATION AND PARK
DISTRICT**

BOARD ORDER 2022-01

The Board of Directors of the Del Norte County Fairgrounds Recreation and Park District hereby orders the transfer of \$300,000 from the County held Trust Account into the operating account at Coast Central Credit Union in order to fund day to day operations of the District in addition to future funding allocations to the 41st DAA.

Passed and adopted at a Special Meeting of the Board of Directors of the Del Norte County Fairgrounds Recreation and Park District held on January 13, 2022 by the following polled vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Certified by:

Doug Wakefield, President

Sabina Renner, Secretary

Del Norte County Fairgrounds Recreation and Park District

VALERIE STARKEY

INVOICE

707-490-9177

vstarkey@sonic.net

432 N. Pebble Beach
Crescent City, CA
95531

Attention:

DNCFRPD

Date: 11/30/21

| Description | Quantity | Unit Price | Cost |
|--|----------|--------------|------------------|
| Monthly duties: Agenda, minutes, mail, process payments etc. | 10 | \$ 25.00 | \$ 250.00 |
| | | | |
| | | | |
| | | | \$ 250.00 |
| | | | |
| Zoom November | | | \$ 14.99 |
| | | Total | \$ 264.99 |

Sincerely yours,

Valerie Starkey

VALERIE STARKEY

INVOICE

707-490-9177

vstarkey@sonic.net

432 N. Pebble Beach
Crescent City, CA
95531

Attention:
DNCFRPD
Date: 12/30/21

| Description | Quantity | Unit Price | Cost |
|--|----------|--------------|------------------|
| Monthly duties: Agenda, minutes, mail, process payments etc. | 10 | \$ 25.00 | \$ 250.00 |
| | | | |
| | | | |
| | | | \$ 250.00 |
| | | | |
| Zoom December | | | \$ 14.99 |
| | | Total | \$ 264.99 |

Sincerely yours,

Valerie Starkey



CALIFORNIA
FAIR SERVICES
AUTHORITY

INVOICE STATEMENT

1776 TRIBUTE ROAD, SUITE 100
SACRAMENTO, CA 95815
916-263-6157

Statement Period: 11/30/2021 - 12/10/2021

Amount Due: \$518.08

Remit Payment By: 12/31/2021

Del Norte Co. Recreation & Park District
PO Box 402
Crescent City, CA 95531

| Invoice Date | Invoice Number | Invoice Description | Invoice Amount | Balance |
|---|----------------|--|------------------|---------|
| 11/1/2021 | 060204 WC | 11/2021 True Up WC Workers' Compensation Ins. | 14.54 14.54 | 14.54 |
| 11/1/2021 | 060270 LI | 11/2021 True Up Liability General Liability Insurance | 202.00 202.00 | 202.00 |
| 11/30/2021 | 060871 Sam | 11/2021 AccountNet Sam Hours - AccountNet Non-Covered Services | 85.00 85.00 | 85.00 |
| 12/1/2021 | 060574 WC | 12/2021 True Up WC Workers' Compensation Ins. | 14.54 14.54 | 14.54 |
| 12/1/2021 | 060630 LI | 12/2021 True Up Liability General Liability Insurance | 202.00 202.00 | 202.00 |
| Totals for DN Parks District - Del Norte Co. Recreation & Park District | | | 518.08 | 518.08 |

Statement Totals for DN Parks District - Del Norte Co. Recreation & Park District

| Credit | Current | Over 30 | Over 60 | Over 90 |
|--------|---------|---------|---------|---------|
| 0.00 | 301.54 | 216.54 | 0.00 | 0.00 |



CALIFORNIA
FAIR SERVICES
 AUTHORITY

1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

060574

12/1/2021

\$14.54

Del Norte Co. Recreation & Park District
 PO Box 402
 Crescent City, CA 95531

12/2021 True Up WC

| Terms: Due and payable upon receipt of invoice | |
|---|---------------|
| Description | Amount |
| Workers' Compensation Ins. | 14.54 |
| Total Invoice: | 14.54 |



CALIFORNIA
FAIR SERVICES
AUTHORITY

1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

060630

12/1/2021

\$202.00

Del Norte Co. Recreation & Park District
PO Box 402
Crescent City, CA 95531

12/2021 True Up Liability

| Terms: Due and payable upon receipt of invoice | |
|---|---------------|
| Description | Amount |
| General Liability Insurance | 202.00 |
| Total Invoice: | 202.00 |



CALIFORNIA
FAIR SERVICES
AUTHORITY

1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

060871

11/30/2021

\$85.00

Del Norte Co. Recreation & Park District
PO Box 402
Crescent City, CA 95531

11/2021 AccountNet

| Terms: Due and payable upon receipt of invoice | |
|---|---------------|
| Description | Amount |
| Sam Hours - AccountNet Non-Covered Services | 85.00 |
| Total Invoice: | 85.00 |

General Ledger Detail

Current period 3 (9/1/2021 - 9/30/2021)

Del Norte Parks and Recreation
Sam Harrison

Unit: \$

Wednesday, November 17, 2021 10:23:36AM

Page 1

| Date | Posting Description | Reference | Source | Merge # | Debit | Credit | Balance |
|--|------------------------------------|-------------------|--|---------|--------------|---------------|---------------|
| 11900-00-900-A Cash - Rec & Park Dist CCU Checking #S51 | | | | | | | 219,609.47 |
| 11910-00-900-A Cash - Rec & Park Dist CCU Savings #S50 | | | | | | | 50.00 |
| 15000-00-900-A Cash - County of Del Note | | | | | | | 3,118,467.12 |
| 9/30/2021 | Fund Dep 09/30/21 | Sep bal | GL-Manual | | 101,021.92 | | |
| 15000-00-900-A | | | | | Net: | | |
| | | | | | 101,021.92 | 0.00 | 3,219,489.04 |
| 21200-00-900-A Accounts Payable-Rec & Park District | | | | | | | 0.50- |
| 9/1/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 632.53 | |
| 9/1/2021 | California Fair Services Authority | Invoice: 059442 | 2021 True Up WC Monthly | | | | 14.54 |
| 9/1/2021 | California Fair Services Authority | Invoice: 059508 | 2021 True Up Liability Monthly | | | | 202.00 |
| 9/1/2021 | California Fair Services Authority | Invoice: 059687 | 08/2021 NonAccountNet | | | | 42.50 |
| 9/1/2021 | Del Norte Triplicate | Invoice: 525027 | Classifieds, 08/06 | | | | 66.75 |
| 9/1/2021 | Del Norte Triplicate | Invoice: 526325 | Classifieds, 08/13 | | | | 66.75 |
| 9/1/2021 | Valerie Starkey | Invoice: 2168 | August 2021 Services | | | | 239.99 |
| 9/30/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 63.75 | |
| 9/30/2021 | California Fair Services Authority | Invoice: 060024 | 09/2021 NonAccountNet | | | | 63.75 |
| 21200-00-900-A | | | | | Net: | | |
| | | | | | 696.28- | 0.00 | 696.28 |
| 22800-00-900-A Designated Reserve - Park & Rec Fair | | | | | | | 1,398,314.08- |
| 9/30/2021 | Fund Dep 09/30/21 | Sep bal | GL-Manual | | | 30,306.58 | |
| 22800-00-900-A | | | | | Net: | | |
| | | | | | 30,306.58- | 0.00 | 30,306.58 |
| 25900-00-900-A Funds Balance Available - Co of Del Nort | | | | | | | 1,428,620.66- |
| 9/30/2021 | Fund Dep 09/30/21 | Sep bal | GL-Manual | | | 70,715.34 | |
| 25900-00-900-A | | | | | Net: | | |
| | | | | | 70,715.34- | 0.00 | 70,715.34 |
| 29300-00-900-A Net Resources - Rec & Park District | | | | | | | 1,790,868.38- |
| 60000-11-900-A Insurance Fees | | | | | | | 222,447.03- |
| 9/1/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 216.54 | 433.08 |
| 9/1/2021 | California Fair Services Authority | Invoice: 059442 | 2021 True Up WC Monthly | | | | 14.54 |
| 9/1/2021 | California Fair Services Authority | Invoice: 059508 | 2021 True Up Liability Monthly, Gen Liab Ins | | | | 202.00 |
| 60000-11-900-A | | | | | Net: | | |
| | | | | | 216.54 | 216.54 | 0.00 |
| 69010-11-900-A Professional Services - Administration | | | | | | | 649.62 |
| 9/1/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 373.49 | 2,269.98 |
| 9/1/2021 | Del Norte Triplicate | Invoice: 525027 | Classifieds, 08/06 | | | | 66.75 |
| 9/1/2021 | Del Norte Triplicate | Invoice: 526325 | Classifieds, 08/13 | | | | 66.75 |
| 9/1/2021 | Valerie Starkey | Invoice: 2168 | August 2021 Services, Valerie Hours | | | | 225.00 |
| 9/1/2021 | Valerie Starkey | Invoice: 2168 | August 2021 Services, Zoom Subscription | | | | 14.99 |
| 9/1/2021 | Valerie Starkey | Invoice: 2168 | August 2021 Services, Ink | | | | 0.00 |
| 69010-11-900-A | | | | | Net: | | |
| | | | | | 373.49 | 373.49 | 0.00 |
| 69030-11-900-A Professional Services - Accounting/Audit | | | | | | | 2,643.47 |
| 9/1/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 42.50 | 85.00 |
| 9/1/2021 | California Fair Services Authority | Invoice: 059687 | 08/2021 NonAccountNet, Sam's Hours | | | | 42.50 |
| 9/1/2021 | California Fair Services Authority | Invoice: 059687 | 08/2021 NonAccountNet | | | | 0.00 |
| 9/30/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 63.75 | |
| 9/30/2021 | California Fair Services Authority | Invoice: 060024 | 09/2021 NonAccountNet, Sam's Hours | | | | 63.75 |
| 9/30/2021 | California Fair Services Authority | Invoice: 060024 | 09/2021 NonAccountNet | | | | 0.00 |
| 69030-11-900-A | | | | | Net: | | |
| | | | | | 106.25 | 106.25 | 0.00 |
| \$ Grand Totals | | | | | | | |
| | | Beginning Balance | Net Activity | | Total Debits | Total Credits | Balance |
| | | 0.00 | 0.00 | | 101,718.20 | 101,718.20 | 0.00 |
| \$ Trial Balances | | | | | | | |
| | | | Prior: | | 3,340,914.65 | 3,340,914.65 | 0.00 |
| | | | Activity: | | 101,718.20 | 101,718.20 | 0.00 |
| | | | Ending: | | 3,442,632.85 | 3,442,632.85 | 0.00 |

Trial Balance
Current (9/1/2021 - 9/30/2021)

Unit Of Measure: \$

Del Norte Parks and Recreation
 Sam Harrison

Wednesday, November 17, 2021 10:30:51AM

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| Account | Beginning Balance | Debits | Credits | Net Activity | Ending Balance |
|---|-------------------|------------|------------|--------------|----------------|
| 11900-00-900-A Cash - Rec & Park Dist CCU Checking #S51 | 219,609.47 | | | 0.00 | 219,609.47 |
| 11910-00-900-A Cash - Rec & Park Dist CCU Savings #S50 | 50.00 | | | 0.00 | 50.00 |
| 15000-00-900-A Cash - County of Del Note | 3,118,467.12 | 101,021.92 | | 101,021.92 | 3,219,489.04 |
| 21200-00-900-A Accounts Payable-Rec & Park District | 0.50- | | 696.28 | 696.28- | 696.78- |
| 22800-00-900-A Designated Reserve - Park & Rec Fair | 1,398,314.08- | | 30,306.58 | 30,306.58- | 1,428,620.66- |
| 25900-00-900-A Funds Balance Available - Co of Del Nort | 1,720,153.04- | | 70,715.34 | 70,715.34- | 1,790,868.38- |
| 29300-00-900-A Net Resources - Rec & Park District | 222,447.03- | | | 0.00 | 222,447.03- |
| 60000-11-900-A Insurance Fees | 433.08 | 216.54 | | 216.54 | 649.62 |
| 69010-11-900-A Professional Services - Administration | 2,269.98 | 373.49 | | 373.49 | 2,643.47 |
| 69030-11-900-A Professional Services - Accounting/Audit | 85.00 | 106.25 | | 106.25 | 191.25 |
| \$ Grand Totals | 0.00 | 101,718.20 | 101,718.20 | 0.00 | 0.00 |

DEL NORTE COUNTY FAIR, 41ST DAA
Recreational & Park District
BALANCE SHEET
September-21

| | <u>21/22</u> | <u>20/21</u> |
|--|-------------------------|-------------------------|
| ASSETS | | |
| ASSETS | | |
| Cash - Central Coast CU Checking Members | 219,609 | 231,150 |
| Cash - Central Coast CU Savings | 50 | 50 |
| Accounts Receivable | 0 | 0 |
| Deferred Charges | 0 | 0 |
| Cash - County of Del Norte | <u>3,219,489</u> | <u>2,226,403</u> |
| TOTAL ASSETS | <u><u>3,439,149</u></u> | <u><u>2,457,603</u></u> |
| LIABILITIES & EQUITY | | |
| LIABILITIES | | |
| Accounts Payable/WC Payable | 697 | 39 |
| Designated Reserve - Co of Del Norte | 1,428,621 | 1,138,343 |
| Funds Bal Available - Co of Del Nort | <u>1,790,868</u> | <u>1,088,060</u> |
| TOTAL LIABILITIES | <u><u>3,220,186</u></u> | <u><u>2,226,441</u></u> |
| EQUITY | | |
| Net Resources - Rec & Park District | 222,447 | 232,371 |
| Net Income | <u>(3,484)</u> | <u>(1,210)</u> |
| TOTAL EQUITY | <u><u>218,963</u></u> | <u><u>231,162</u></u> |
| TOTAL LIABILITIES & EQUITY | <u><u>3,439,149</u></u> | <u><u>2,457,603</u></u> |

DEL NORTE COUNTY FAIR, 41ST DAA
RECREATIONAL & PARK DISTRICT
Statement of Operations
September 30, 2021

| | Acct. No. | Current YTD 9/30/2021 | Budget 21/22 | Balance of Budget | % Used 21/22 |
|------------------------------|----------------------|----------------------------------|-------------------------|------------------------------|-------------------------|
| REVENUES: | | | | | |
| Sales Tax Revenues | RECS | - | 700,000 | 700,000 | 0% |
| Interest Income | RECI | - | 25,000 | 25,000 | 0% |
| TOTAL REVENUES | | - | 725,000 | 725,000 | 0% |
| EXPENSES: | | | | | |
| Administrative Expenditures | RECA | 3,484 | 27,000 | 23,516 | 13% |
| Prior Year Expenditures | RECP | - | - | - | 0% |
| Capital Expenditures | RECC | - | - | - | 0% |
| Other operating Expenditures | RECO | - | 100,000 | 100,000 | 0% |
| TOTAL EXPENSES | | 3,484 | 127,000 | 123,516 | 3% |
| TOTAL NET GAIN/LOSS | | (3,484) | 598,000 | 601,484 | -1% |

Detail of Expenditures

| | Acct. No. | Current YTD 9/30/2021 | Budget 21/22 | Balance of Budget | % of Used 21/22 |
|--|------------------|------------------------------|---------------------|--------------------------|------------------------|
| ADMINISTRATION EXPENSE | | | | | |
| Insurance Fees | 60000-11-900 | 650 | 3,000 | 2,350 | 22% |
| Other Expenses | 65000-11-900 | 0 | 0 | 0 | 0% |
| Professional Services - Legal | 69000-11-900 | 0 | 2,000 | 2,000 | 0% |
| Professional Services - Administration | 69010-11-900 | 2,643 | 15,000 | 12,357 | 18% |
| Professional Services - Miscellaneous | 69020-11-900 | 0 | 1,000 | 1,000 | 0% |
| Professional Services - Accounting / Audit | 69030-11-900 | 191 | 6,000 | 5,809 | 3% |
| TOTAL ADMINISTRATION EXPENSE | | 3,484 | 27,000 | 23,516 | 13% |
| PRIOR YEAR OPERATING EXPENSE ADJUSTMENT | | | | | |
| Prior Year Expense Adjustment | 80000-00-900 | 0 | 0 | 0 | 0% |
| TOTAL PRIOR YEAR OPERATING EXPENSE | | - | - | - | 0% |
| MAINTENANCE & GENERAL OPERATIONS | | | | | |
| CAPITAL EXPENDITURE (LIST) | | | | | |
| Capital Expenditures | 91200-00-900 | 0 | 0 | 0 | 0% |
| TOTAL CAPITAL EXPENDITURES | | - | - | - | 0% |
| OTHER OPERATING EXPENSE | | | | | |
| Other Operating Expense | 94500-00-900 | 0 | 100,000 | 100,000 | 0% |
| TOTAL OTHER OPERATING EXPENSE | | - | 100,000 | 100,000 | 0% |

Trial Balance

Current (10/1/2021 - 10/31/2021)

Unit Of Measure: \$

Del Norte Parks and Recreation
Sam Harrison

Thursday, November 18, 2021 11:02:15AM

Page 1

| Account | Beginning Balance | Debits | Credits | Net Activity | Ending Balance |
|---|-------------------|------------|------------|--------------|----------------|
| 11900-00-900-A Cash - Rec & Park Dist CCU Checking #S51 | 219,609.47 | | 1,485.75 | 1,485.75- | 218,123.72 |
| 11910-00-900-A Cash - Rec & Park Dist CCU Savings #S50 | 50.00 | | | 0.00 | 50.00 |
| 15000-00-900-A Cash - County of Del Note | 3,219,489.04 | 108,318.45 | | 108,318.45 | 3,327,807.49 |
| 21200-00-900-A Accounts Payable-Rec & Park District | 696.78- | 1,485.75 | 789.47 | 696.28 | 0.50- |
| 22800-00-900-A Designated Reserve - Park & Rec Fair | 1,428,620.66- | | 30,763.21 | 30,763.21- | 1,459,383.87- |
| 25900-00-900-A Funds Balance Available - Co of Del Nort | 1,790,868.38- | | 77,555.24 | 77,555.24- | 1,868,423.62- |
| 29300-00-900-A Net Resources - Rec & Park District | 222,447.03- | | | 0.00 | 222,447.03- |
| 60000-11-900-A Insurance Fees | 649.62 | 216.54 | | 216.54 | 866.16 |
| 69010-11-900-A Professional Services - Administration | 2,643.47 | 572.93 | | 572.93 | 3,216.40 |
| 69030-11-900-A Professional Services - Accounting/Audit | 191.25 | | | 0.00 | 191.25 |
| \$ Grand Totals | Beginning Balance | Debits | Credits | Net Activity | Ending Balance |
| | 0.00 | 110,593.67 | 110,593.67 | 0.00 | 0.00 |

DEL NORTE COUNTY FAIR, 41ST DAA
RECREATIONAL & PARK DISTRICT
Statement of Operations
October 31, 2021

| | Acct. No. | Current YTD 10/31/2021 | Budget 21/22 | Balance of Budget | % Used 21/22 |
|------------------------------|----------------------|-----------------------------------|-------------------------|------------------------------|-------------------------|
| REVENUES: | | | | | |
| Sales Tax Revenues | RECS | - | 700,000 | 700,000 | 0% |
| Interest Income | RECI | - | 25,000 | 25,000 | 0% |
| TOTAL REVENUES | | - | 725,000 | 725,000 | 0% |
| EXPENSES: | | | | | |
| Administrative Expenditures | RECA | 4,274 | 27,000 | 22,726 | 16% |
| Prior Year Expenditures | RECP | - | - | - | 0% |
| Capital Expenditures | RECC | - | - | - | 0% |
| Other operating Expenditures | RECO | - | 100,000 | 100,000 | 0% |
| TOTAL EXPENSES | | 4,274 | 127,000 | 122,726 | 3% |
| TOTAL NET GAIN/LOSS | | (4,274) | 598,000 | 602,274 | -1% |

Detail of Expenditures

| | Acct. No. | Current YTD 10/31/2021 | Budget 21/22 | Balance of Budget | % of Used 21/22 |
|--|----------------------|-----------------------------------|-------------------------|------------------------------|----------------------------|
| ADMINISTRATION EXPENSE | | | | | |
| Insurance Fees | 60000-11-900 | 866 | 3,000 | 2,134 | 29% |
| Other Expenses | 65000-11-900 | 0 | 0 | 0 | 0% |
| Professional Services - Legal | 69000-11-900 | 0 | 2,000 | 2,000 | 0% |
| Professional Services - Administration | 69010-11-900 | 3,216 | 15,000 | 11,784 | 21% |
| Professional Services - Miscellaneous | 69020-11-900 | 0 | 1,000 | 1,000 | 0% |
| Professional Services - Accounting / Audit | 69030-11-900 | 191 | 6,000 | 5,809 | 3% |
| TOTAL ADMINISTRATION EXPENSE | | 4,274 | 27,000 | 22,726 | 16% |
| PRIOR YEAR OPERATING EXPENSE ADJUSTMENT | | | | | |
| Prior Year Expense Adjustment | 80000-00-900 | 0 | 0 | 0 | 0% |
| TOTAL PRIOR YEAR OPERATING EXPENSE | | - | - | - | 0% |
| MAINTENANCE & GENERAL OPERATIONS | | | | | |
| CAPITAL EXPENDITURE (LIST) | | | | | |
| Capital Expenditures | 91200-00-900 | 0 | 0 | 0 | 0% |
| TOTAL CAPITAL EXPENDITURES | | - | - | - | 0% |
| OTHER OPERATING EXPENSE | | | | | |
| Other Operating Expense | 94500-00-900 | 0 | 100,000 | 100,000 | 0% |
| TOTAL OTHER OPERATING EXPENSE | | - | 100,000 | 100,000 | 0% |

DEL NORTE COUNTY FAIR, 41ST DAA
Recreational & Park District
BALANCE SHEET
October-21

| | <u>21/22</u> | <u>20/21</u> |
|--|-------------------------|-------------------------|
| ASSETS | | |
| ASSETS | | |
| Cash - Central Coast CU Checking Members | 218,124 | 231,263 |
| Cash - Central Coast CU Savings | 50 | 50 |
| Accounts Receivable | 0 | 0 |
| Deferred Charges | 0 | 0 |
| Cash - County of Del Norte | <u>3,327,807</u> | <u>2,330,465</u> |
| TOTAL ASSETS | <u><u>3,545,981</u></u> | <u><u>2,561,778</u></u> |
| LIABILITIES & EQUITY | | |
| LIABILITIES | | |
| Accounts Payable/WC Payable | 1 | 151 |
| Designated Reserve - Co of Del Norte | 1,459,384 | 1,166,751 |
| Funds Bal Available - Co of Del Nort | <u>1,868,424</u> | <u>1,163,714</u> |
| TOTAL LIABILITIES | <u><u>3,327,808</u></u> | <u><u>2,330,616</u></u> |
| EQUITY | | |
| Net Resources - Rec & Park District | 222,447 | 232,371 |
| Net Income | <u>(4,274)</u> | <u>(1,210)</u> |
| TOTAL EQUITY | <u><u>218,173</u></u> | <u><u>231,162</u></u> |
| TOTAL LIABILITIES & EQUITY | <u><u>3,545,981</u></u> | <u><u>2,561,778</u></u> |

General Ledger Detail

Current period 4 (10/1/2021 - 10/31/2021)

Del Norte Parks and Recreation
Sam Harrison

Unit: \$

Thursday, November 18, 2021 11:01:12AM

Page 1

| Date | Posting Description | Reference | Source | Merge # | Debit | Credit | Balance |
|--|---|-----------|------------|---------|------------|-----------|---------------|
| 11900-00-900-A Cash - Rec & Park Dist CCU Checking #S51 | | | | | | | 219,609.47 |
| 10/13/2021 | Summarized AP Payments | Payments | AP-Payment | 102 | | 867.83 | |
| 10/13/2021 | California Fair Services Authority Check: 2166 | | | | | | 280.29 |
| 10/13/2021 | California Fair Services Authority Check: 2167 | | | | | | 259.04 |
| 10/13/2021 | Del Norte Triplicate Check: 2171 | | | | | | 133.50 |
| 10/13/2021 | Rural Approaches Check: 2170 | | | | | | 195.00 |
| 10/13/2021 | Summarized AP Payments | Payments | AP-Payment | 103 | | 617.92 | |
| 10/13/2021 | Valerie Starkey Check: 2168 | | | | | | 239.99 |
| 10/13/2021 | Valerie Starkey Check: 2169 | | | | | | 377.93 |
| 11900-00-900-A | | Net: | 1,485.75- | | 0.00 | 1,485.75 | 218,123.72 |
| 11910-00-900-A Cash - Rec & Park Dist CCU Savings #S50 | | | | | | | 50.00 |
| 15000-00-900-A Cash - County of Del Note | | | | | | | 3,219,489.04 |
| 10/31/2021 | Fund Dep 10/31/21 | Oct bal | GL-Manual | | 102,544.02 | | |
| 10/31/2021 | Q1 Interest 10/27 | Oct bal | GL-Manual | | 5,774.43 | | |
| 15000-00-900-A | | Net: | 108,318.45 | | 108,318.45 | 0.00 | 3,327,807.49 |
| 21200-00-900-A Accounts Payable-Rec & Park District | | | | | | | 696.78- |
| 10/1/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 594.47 | |
| 10/1/2021 | California Fair Services Authority Invoice: 059809 2021 True Up WC Monthly | | | | | | 14.54 |
| 10/1/2021 | California Fair Services Authority Invoice: 059875 2021 True Up Liability Monthly | | | | | | 202.00 |
| 10/1/2021 | Valerie Starkey Invoice: 2169 September 2021 Services | | | | | | 377.93 |
| 10/4/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | | 195.00 | |
| 10/4/2021 | Rural Approaches Invoice: 1135 August Services | | | | | | 195.00 |
| 10/13/2021 | Summarized AP Payments | Payments | AP-Payment | 102 | 867.83 | | |
| 10/13/2021 | California Fair Services Authority Check: 2166 | | | | | | 280.29 |
| 10/13/2021 | California Fair Services Authority Check: 2167 | | | | | | 259.04 |
| 10/13/2021 | Del Norte Triplicate Check: 2171 | | | | | | 133.50 |
| 10/13/2021 | Rural Approaches Check: 2170 | | | | | | 195.00 |
| 10/13/2021 | Summarized AP Payments | Payments | AP-Payment | 103 | 617.92 | | |
| 10/13/2021 | Valerie Starkey Check: 2168 | | | | | | 239.99 |
| 10/13/2021 | Valerie Starkey Check: 2169 | | | | | | 377.93 |
| 21200-00-900-A | | Net: | 696.28 | | 1,485.75 | 789.47 | 0.50- |
| 22800-00-900-A Designated Reserve - Park & Rec Fair | | | | | | | 1,428,620.66- |
| 10/31/2021 | Fund Dep 10/31/21 | Oct bal | GL-Manual | | | 30,763.21 | |
| 22800-00-900-A | | Net: | 30,763.21- | | 0.00 | 30,763.21 | 1,459,383.87- |
| 25900-00-900-A Funds Balance Available - Co of Del Nort | | | | | | | 1,790,868.38- |
| 10/31/2021 | Fund Dep 10/31/21 | Oct bal | GL-Manual | | | 71,780.81 | |
| 10/31/2021 | Q1 Interest 10/27 | Oct bal | GL-Manual | | | 5,774.43 | |
| 25900-00-900-A | | Net: | 77,555.24- | | 0.00 | 77,555.24 | 1,868,423.62- |
| 29300-00-900-A Net Resources - Rec & Park District | | | | | | | 222,447.03- |
| 60000-11-900-A Insurance Fees | | | | | | | 649.62 |
| 10/1/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | 216.54 | | |
| 10/1/2021 | California Fair Services Authority Invoice: 059809 2021 True Up WC Monthly | | | | | | 14.54 |
| 10/1/2021 | California Fair Services Authority Invoice: 059875 2021 True Up Liability Monthly, Gen Liab Ins | | | | | | 202.00 |
| 60000-11-900-A | | Net: | 216.54 | | 216.54 | 0.00 | 866.16 |
| 69010-11-900-A Professional Services - Administration | | | | | | | 2,643.47 |
| 10/1/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | 377.93 | | |
| 10/1/2021 | Valerie Starkey Invoice: 2169 September 2021 Services, Valerie Hours | | | | | | 300.00 |
| 10/1/2021 | Valerie Starkey Invoice: 2169 September 2021 Services, Zoom Subscription | | | | | | 14.99 |
| 10/1/2021 | Valerie Starkey Invoice: 2169 September 2021 Services, Ink | | | | | | 62.94 |
| 10/4/2021 | Summarized AP Invoices | Invoices | AP-Invoice | | 195.00 | | |
| 10/4/2021 | Rural Approaches Invoice: 1135 August Services | | | | | | 195.00 |
| 69010-11-900-A | | Net: | 572.93 | | 572.93 | 0.00 | 3,216.40 |
| 69030-11-900-A Professional Services - Accounting/Audit | | | | | | | 191.25 |

General Ledger Detail

Current period 4 (10/1/2021 - 10/31/2021)

Del Norte Parks and Recreation
Sam Harrison

Unit: \$

Thursday, November 18, 2021 11:01:12AM

Page 2

| Date | Posting Description | Reference | Source | Merge # | Debit | Credit | Balance |
|------------------------|---------------------|--------------------------|--------------|-----------|--------------|---------------|---------|
| \$ Grand Totals | | | | | | | |
| | | Beginning Balance | Net Activity | | Total Debits | Total Credits | Balance |
| | | 0.00 | 0.00 | | 110,593.67 | 110,593.67 | 0.00 |
| | | | | | Total Debits | Total Credits | Balance |
| | | \$ Trial Balances | | Prior: | 3,442,632.85 | 3,442,632.85 | 0.00 |
| | | | | Activity: | 110,593.67 | 110,593.67 | 0.00 |
| | | | | Ending: | 3,550,255.02 | 3,550,255.02 | 0.00 |

Include Accounts With No Activity [No]
 Include Balances and Net Changes [Yes]
 Include Posting Seq. and Batch-Entry [Yes]
 Include Trans. Optional Fields [No]
 From Year - Period [2022 - 04] To [2022 - 04]
 Sort By [Fund]
 Sort Transactions By Date [No]
 From Fund [638] To [638]
 From Account Group [] To [ZZZZZZZZZZZZ]
 Last Year Closed 2021
 Last Posting Sequence 25450
 Use Rolled Up Amounts [No]
 Date Doc. Date

| Account Number/Year/ | Source | Doc. Date | Description/Reference | Posting Seq. | Batch-Entry | Debits | Credits | Net Change | Balance |
|----------------------|--------|------------|---|--------------|-------------|------------|-----------|------------|---------------|
| 638-010-00000 | | | Cash - Del Norte Fairgrounds | | | | | | 3,219,489.04 |
| 2022 | | | | | | | | | |
| 04 | GL-CR | 10/29/2021 | DEPOSIT | 25401 | 27507-1 | 102,544.02 | | | |
| 04 | GL-TR | 10/27/2021 | TRANSFER | 25398 | 27502-1 | 5,774.43 | | | |
| | | | Net Change and Ending Balance for Fiscal Period 04: | | | | | 108,318.45 | 3,327,807.49 |
| | | | Totals: Cash - Del Norte Fairgrounds 2022 | | | | | | |
| | | | Fund Balance Available | | | | | | -1,790,868.38 |
| 638-010-07100 | | | | | | | | | |
| 2022 | | | | | | | | | |
| 04 | GL-CR | 10/29/2021 | Auth No: 83950 | 25401 | 27507-1 | | 71,780.81 | | |
| | | | 8/21 | | | | | | |
| 04 | GL-TR | 10/27/2021 | Trans No: 34057 | 25398 | 27502-1 | | 5,774.43 | | |
| | | | 1ST QTR INTEREST 21/22 | | | | | | |
| | | | Net Change and Ending Balance for Fiscal Period 04: | | | | | -77,555.24 | -1,868,423.62 |
| | | | Totals: Fund Balance Available 2022 | | | | | | |
| | | | Designated Reserve | | | | | | -1,428,620.66 |
| 638-010-07110 | | | | | | | | | |
| 2022 | | | | | | | | | |
| 04 | GL-CR | 10/29/2021 | Auth No: 83950 | 25401 | 27507-1 | | 30,763.21 | | |
| | | | 8/21 | | | | | | |
| | | | Net Change and Ending Balance for Fiscal Period 04: | | | | | -30,763.21 | -1,459,383.87 |
| | | | Totals: Designated Reserve 2022 | | | | | | -1,459,383.87 |

| Account Number/Year/Prd. | Source | Doc. Date | Description/Reference | Posting Seq. | Batch-Entry | Debits | Credits | Net Change | Balance |
|--------------------------|--------|-----------|-----------------------|--------------|-------------|------------|------------|------------|---------|
| Report Totals: | | | | | | | | | |
| | | | | | | 108,318.45 | 108,318.45 | 0.00 | 0.00 |

3 accounts printed

41st District Agricultural Association

421 Hwy 101 North
Crescent City, CA 95531

Phone 707-464-9556
Fax 707-464-9519

1-800-350-9556
E-Mail: info@dnfair.org

The 41st District Fair Board is requesting from the Rec and Parks Department an allocation of \$300,000 to fulfill our 2021 budget per the MOU, section 6, between both boards that was signed in 2016 and as per the 41st District Agricultural Association's 2021 budget. The funds are being used for non-administrative salaries, routine grounds maintenance, insurance and other costs associated with the fair and the fairgrounds. Please see a copy of the MOU and budget.

Sincerely,

Kimberly Floyd
Chief Executive Officer



**MEMORANDUM OF UNDERSTANDING
BETWEEN THE DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK
DISTRICT AND THE 41ST DISTRICT AGRICULTURAL ASSOCIATION FOR THE
FUNDING OF FACILITIES AND OPPORTUNITIES FOR COMMUNITY RECREATION**

THIS MEMORANDUM OF UNDERSTANDING ("MOU") is entered into by and between the Del Norte County Fairgrounds Recreation and Park District, a California special district, a local governmental entity ("District") and the 41st District Agricultural Association, an entity of the State of California ("41st DAA"). For convenience herein, the "Parties" refers to the District and the 41st DAA.

RECITALS

A. **WHEREAS**, on May 26, 2015, the Parties entered into the Del Norte Fairgrounds Lease and Management Agreement ("Agreement") for the express purpose of transferring possession, control, and management of the Fairgrounds and its financial obligations from the 41st DAA to the District on the terms and conditions set forth therein. Thereafter, the Parties, in accordance with the Food & Agricultural Code submitted the Agreement to the California Department of Food & Agriculture (CDFA) and the Department of General Services (DGS) for review and approval. However, in April 2016, the Governor indicated that he would not execute the Agreement.

B. **WHEREAS**, the 41st DAA, which has operating expenses and liabilities that far exceed its revenue, is not in a financial condition to continue operating the Fairgrounds including offering the facilities and opportunities for community recreation and engagement as it has done for 94 years.

C. **WHEREAS**, the District, a duly formed recreation and park district with the power and authority to provide facilities and programs of community recreation, which has been collecting special sales tax revenue for the express purpose of continuing the programs and operations of the Del Norte County Fairgrounds, desires to grant funds to the 41st DAA so that the 41st DAA can continue to offer facilities, programs and opportunities for community recreation.

D. **WHEREAS**, the 41st DAA and the District enter into this MOU on the terms and conditions set forth herein for the express purpose of ensuring that the Fairgrounds may continue as a viable resource for community events, recreational opportunities, and hosting of the annual county fair .

NOW, THEREFORE, the Parties hereto do mutually agree as follows:

1. **Purpose:** The purpose of this MOU is to enable the District to provide funds to the 41st DAA to continue its rendering of services that constitute the provision of facilities and opportunities for community recreation.
2. **Term:** The term of this MOU shall commence upon execution by the Parties and continue in effect until either party chooses to terminate this MOU upon 30 days written notice to the other party.
3. **41st DAA Quarterly Financial Report and Request:** The 41st DAA will provide to the District a quarterly financial report and request for funding assistance. The financial report and request shall contain all sources of projected revenue and the current and ongoing operational expenses and liabilities.

In addition, the report and request shall specifically list all events, available recreational programs and opportunities, and scheduled uses of facilities anticipated during the funding request period.

4. District Determination of Financial Assistance: Upon receipt of the quarterly financial report and request, the District will, in the exercise of its sole discretion, consider the 41st DAA financial report and request and determine within 30 calendar days whether it will provide financial assistance, in what amount, if any, and for what purposes the money may be spent by the 41st DAA. The District will notify the 41st DAA promptly of its decision.

5. 41st DAA Obligation: If the District agrees to provide financial assistance and the 41st DAA accepts such assistance, the 41st DAA must expend the funds in accordance with the conditions and/or purposes set forth by the District.

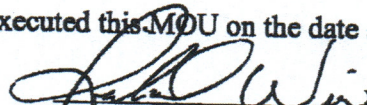
6. Consideration: The District will receive valuable consideration for the expenditure of its funds pursuant to the terms of this MOU. By funding the facilities and recreational programs of the 41st DAA, the District is insuring the continued provision of valuable recreational services for its constituents in conformity with the will of the voters who passed the special sales tax by a two-thirds vote in 2014.

7. 41st DAA in Possession of Premises and Control of Activities: During the term of this MOU, the 41st DAA shall remain in sole possession and control of the Premises. Further, the 41st DAA shall be solely responsible for the management, operation, events, and activities that take place on the Fairgrounds.

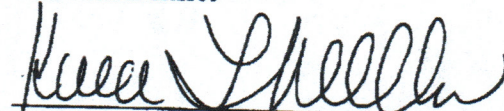
8. Authority to Sign: Each individual signing on behalf of his or her respective party to this MOU represents and warrants that his or her respective board has approved this MOU and authorized him or her to sign on its behalf.

IN WITNESS WHEREOF, each of the Parties have executed this MOU on the date set forth below.

Dated: 9-26, 2016


Richard Wier, Chair
Del Norte County Fairgrounds Recreation
and Park District

Dated: 9-26, 2016


Kara Miller, President
41st District Agricultural Assn.

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, 2021 to December 31, 2021

| | Acct. No. | Actual 2019 | Budgeted 2020 | Estimated 2020 | Proposed 2021 |
|--|-----------|-------------|---------------|----------------|---------------|
| TOTAL NET RESOURCES, JANUARY 1: | | | | 610,747 | 799,547 |
| Unrestricted net resources | | 102,940 | 133,684 | 93,679 | 203,435 |
| 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 |
| Subtotal (Total Net Resources) | | 734,112 | 718,763 | 670,086 | 799,547 |
| RESOURCES ACQUIRED: | | | | | |
| Operating Revenues (From Page 2) | | 557,375 | 563,525 | 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 aud | 32500 | | | | |
| Contributions from Other Gov't (non-F&E) Sources (to Page 2) | 33000 | 300,000 | 300,000 | 186,000 | 300,000 |
| Other (e.g., Perf Rating used for oper.) (to Page 2) | 34000 | 1,390 | | | |
| TOTAL RESOURCES ACQUIRED | | 907,091 | 912,256 | 665,038 | 1,080,306 |
| TOTAL RESOURCES AVAILABLE | | 1,641,203 | 1,631,019 | 1,335,124 | 1,879,853 |
| RESOURCES APPLIED: | | | | | |
| Operating Expenditures (From Page 2) | | 856,433 | 895,228 | 468,576 | 799,575 |
| Other Operating Expenditures (e.g. Audit Adjustments) | | | | | |
| Subtotal - Operating Expenditures (Excluding Depreciation) | | 856,433 | 895,228 | 468,576 | 799,575 |
| Depreciation Expense (From Page 8) | 90000 | 67,002 | 67,002 | 67,002 | 67,002 |
| Pension Expense (From Page 8) | 96000 | 107,022 | - | - | - |
| TOTAL RESOURCES APPLIED | | 1,030,457 | 962,230 | 535,578 | 866,577 |
| TOTAL NET RESOURCES, DECEMBER 31: | 29100 | 610,747 | 668,789 | 799,547 | 1,013,276 |
| Unrestricted Net Resources Available for Operations | | 93,679 | 150,712 | 203,435 | 121,364 |
| 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 |
| Subtotal (Total Net Res Check Figure - should equal #29100) | | 610,747 | 668,789 | 799,547 | 1,013,276 |
| Reserve Percentage | | 10.9% | 16.8% | 43.4% | 15.2% |

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 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|--|--------------|------------------|------------------|-------------------|------------------|
| OPERATING REVENUES: | | | | | |
| 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 | 34,091 | 33,000 | - | 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 |
| TOTAL OPERATING REVENUES (to Page 1) | | 557,375 | 563,525 | 239,685 | 541,175 |
| OPERATING EXPENDITURES: | | | | | |
| 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 | - | - | - | - |
| TOTAL OPERATING EXPENDITURES (to Page 1) | | 856,433 | 895,228 | 468,576 | 799,575 |
| NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION | | (299,057) | (331,703) | (228,891) | (258,400) |
| Depreciation Expense | 90000 | 67,002 | 67,002 | 67,002 | 67,002.00 |
| Pension Expense | 96000 | 107,022 | 70,883 | - | - |
| NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION | | (473,081) | (469,588) | (295,893) | (325,402) |
| 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 | 300,000 |
| UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable) | | | | | |
| NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR | | 50,659 | 17,028 | 196,463 | 280,731 |
| NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR | | (123,365) | (120,857) | 129,461 | 213,729 |

Detail of Revenues

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|--|--------------|----------------|----------------|-------------------|----------------|
| ADMISSIONS TO GROUNDS | | | | | |
| 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 |
| TOTAL ADMISSION TO GROUNDS | | 105,901 | 103,700 | - | 72,200 |
| INDUSTRIAL & COMMERCIAL SPACE | | | | | |
| Outside Commerical Space | 41010-00-100 | - | - | - | - |
| Inside Commerical Space | 41020-00-100 | 15,649 | 17,500 | - | 12,000 |
| TOTAL INDUSTRIAL & COMMERCIAL SPACE | | 15,649 | 17,500 | - | 12,000 |
| CONCESSION REVENUE: | | | | | |
| Carnival | 40500-00-100 | - | - | - | - |
| Pre Carnival | 40510-00-100 | 94,854 | 95,000 | - | 60,000 |
| TOTAL CARNIVAL REVENUE | | 94,854 | 95,000 | - | 60,000 |
| CONCESSION REVENUE: | | | | | |
| Concessions - Food | 42100-00-100 | 28,337 | 27,500 | - | 25,000 |
| Concessions - Non Food (Alcohol) | 42110-00-100 | 5,754 | 5,500 | - | 3,000 |
| TOTAL CONCESSION REVENUE | | 34,091 | 33,000 | - | 88,000 |
| EXHIBIT REVENUE: | | | | | |
| 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 | - | - |
| TOTAL EXHIBIT REVENUE | | 2,639 | 2,150 | - | 2,000 |
| 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 | 465 | 500 | 913 | 900 |
| Gymkhana | 48700-00-150 | - | - | - | - |
| TOTAL HORSE SHOW REVENUE | | 465 | 500 | 913 | 900 |
| ENTERTAINMENT REVENUE | | | | | |
| 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 | - | - | - | - |
| Destructiton Derby | 40000-00-190 | 7,810 | 8,000 | - | 5,000 |
| TOTAL ENTERTAINMENT REVENUE | | 24,315 | 28,000 | - | 20,000 |

Detail of Revenues

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|---|--------------|----------------|----------------|-------------------|----------------|
| MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction) | | | | | |
| 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 |
| TOTAL MISCELLANEOUS FAIR | | 34,232 | 34,250 | 490 | 19,200 |
| 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 | - | - | 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 | - | |
| TOTAL INTERIM REVENUE | | 243,445 | 249,425 | 217,149 | 246,875 |
| TOTAL PRIOR YEAR REVENUE ADJ | 49000-00-000 | 1,740 | - | (300) | |
| OTHER OPERATING REVENUE | | | | | |
| 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 | - | - | - | |
| TOTAL OTHER OPERATING REVENUE | | 46 | - | 21,433 | 20,000 |

Detail of Expenditures

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|---|--------------|----------------|----------------|-------------------|----------------|
| ADMINISTRATION EXPENSE | | | | | |
| 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 |
| TOTAL ADMINISTRATION EXPENSE | | 273,685 | 281,558 | 199,137 | 224,282 |
| MAINTENANCE & GENERAL OPERATIONS | | | | | |
| 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 | - | |
| TOTAL MAINTENANCE EXPENSE | | 350,821 | 357,698 | 241,636 | 359,908 |

Detail of Expenditures

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|---|--------------|----------------|----------------|-------------------|----------------|
| 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 | 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 | - | - | - | |
| TOTAL PUBLICITY EXPENSE | | 10,520 | 11,500 | 3,978 | 11,000 |
| ATTENDANCE OPERATIONS | | | | | |
| 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 |
| TOTAL ATTENDANCE OPERATIONS | | 21,107 | 21,723 | - | 21,723 |
| MISCELLANEOUS FAIR EXPENSE | | | | | |
| 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 | - | - | - | |
| TOTAL MISCELLANEOUS FAIR | | 18,715 | 23,152 | 3,485 | 23,152 |
| PREMIUM EXPENSE (Excluding Horse Show) | | | | | |
| 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 | - | - | - | |
| TOTAL PREMIUM EXPENSE | | 9,709 | 9,400 | 5,890 | 8,000 |

Detail of Expenditures

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|--|--------------|----------------|----------------|-------------------|----------------|
| EXHIBIT EXPENSE | | | | | |
| 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 Rentals | 72000-80-100 | - | - | - | - |
| Decorations | 55000-80-100 | - | - | - | - |
| Other Expenses (Hotels) | 65000-80-100 | 231 | - | - | - |
| TOTAL EXHIBIT EXPENSE | | 18,603 | 31,784 | 7,720 | 17,597 |
| 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 | 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 | - |
| TOTAL HORSE SHOW EXPENSE | | 855 | 700 | 1,315 | 700 |
| 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 | 6,661 | 11,000 | - | 11,000 |
| Grandstand Shows | 58010-75-100 | 36,000 | 40,000 | - | 20,000 |
| Destruction 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 | - | - |
| TOTAL ENTERTAINMENT EXPENSE | | 118,538 | 131,250 | - | 108,750 |

Detail of Expenditures

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|--|--------------|----------------|----------------|-------------------|----------------|
| INTERIM ENTERTAINMENT EXPENSE | | | | | |
| Other Acts/Shows | 65010-00-300 | - | 0 | - | - |
| TOTAL INTERIM ENTERTAINMENT | | - | - | - | - |
| INTERIM EXPENSE | | | | | |
| 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 | - |
| TOTAL INTERIM EXPENSES | | 26,752 | 25,963 | 5,389 | 24,463 |
| EQUIPMENT EXPENSE (LIST) | | | | | |
| Non Capitalized(cost less than \$5000 and life less than one year) | | | | | |
| Equipment Expense | 87500-00-000 | - | - | - | - |
| TOTAL EQUIPMENT EXPENSE | | - | - | - | - |
| PRIOR YEAR OPERATING EXPENSE ADJUSTMENT | | | | | |
| Prior Year Expense Adjustment | 80000-00-000 | 5,747 | - | 27 | - |
| Bad Debt Expense - Prior Year | 80020-00-000 | - | - | - | - |
| TOTAL PRIOR YEAR OPERATING EXPENSE | | 5,747 | - | 27 | - |
| CASH SHORTAGES & OVERAGES | | | | | |
| Cash Over/Under - Tickets | 85000-00-000 | - | - | - | - |
| TOTAL CASH (OVER)/UNDER | | - | - | - | - |
| DEPRECIATION EXPENSE | | | | | |
| Depreciation Expense | 90000-00-000 | 67,002 | 67,002 | 67,002 | 67,002 |
| TOTAL DEPRECIATION EXPENSE | | 67,002 | 67,002 | 67,002 | 67,002 |
| PENSION EXPENSE | | | | | |
| Pension Expense | 96000-00-000 | 107,022 | - | - | - |
| TOTAL PENSION EXPENSE | | 107,022 | - | - | - |

Variance Report

Automatically prepared

| | Acct. | Budgeted vs. Estimated Fluctuation | | 2020 Budgeted | 2020 Estimated | 2021 Proposed | Estimated vs. Proposed Fluctuation | | |
|-------------------------------------|-------|------------------------------------|------------------|---------------|--------------------|--------------------|------------------------------------|--------------------|--------------|
| | | No. | \$ Change | | | | % Change | \$ Change | % Change |
| OPERATING REVENUES: | | | | | | | | | |
| 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 | | (33,000) | -100.0% | 33,000 | - | 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% |
| TOTAL OPERATING REVENUES | | | (228,840) | -48.8% | 468,525 | 239,685 | 461,175 | 221,490 | 92.4% |
| OPERATING EXPENDITURES: | | | | | | | | | |
| 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% |
| TOTAL OPERATING EXPENDITURES | | | (426,652) | -44.3% | 962,230 | 535,578 | 866,577 | 330,999 | 61.8% |
| NET EFFECT | | | \$197,812 | -40.1% | (\$493,705) | (\$295,893) | (\$405,402) | (\$109,508) | 0 |

Holiday Fair

Del Norte County Fair

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

Spring Fair

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|--------------------------------------|--------------|----------------|----------------|-------------------|----------------|
| SPRING FAIR REVENUES: | | | | | |
| 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 | - | - | |
| | | | | | |
| TOTAL REVENUES | | 23,213 | 22,000 | - | 11,000 |
| SPRING FAIR EXPENDITURES: | | | | | |
| 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 |
| | | | | | |
| TOTAL EXPENDITURES | | 12,450 | 12,500 | 30 | 7,000 |
| | | | | | |
| NET PROFIT/LOSS | | 10,763 | 9,500 | (30) | 4,000 |

Fall Event

Del Norte County Fair

| | Acct. No. | Actual 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|---------------------------------|--------------|-------------|-------------|----------------|-------------|
| 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 | - | - | 1,161 | |
| TOTAL EXPENDITURES | | - | - | 1,161 | - |
| NET PROFIT/LOSS | | - | - | (1,161) | - |

Budget Variance - Explanation

Fair Organization:

Del Norte County Fair

| Accounts | Budgeted 2020 to Estimated 2020 | Estimated 2020 to Proposed 2021 |
|-------------------------------|---------------------------------|---------------------------------|
| Admissions to Grounds | | |
| Commerical Space | | |
| Concession Revenue | | |
| Exhibit Revenue | | |
| Horse Show Revenue | | |
| Entertainment Revenue | | |
| Misc. Fair Revenue | | |
| Interim Attractions Revenue | | |
| Interim Revenue | | |
| Prior year Revenue Adj. | | |
| Other Operating Revneue | | |
| 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

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

Del Norte County Fair
(Legal Name of Fair)

Del Norte
(Location)

| | Estimated 2020 | Proposed 2021 |
|---|--------------------|--------------------|
| PROPERTY, PLANT & EQUIPMENT (PP&E), January 1: | \$3,182,008 | \$3,260,042 |
| 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 | 0 | 0 |
| Equipment | 78,034 | 0 |
| Other Fixed Assets | 0 | 0 |
| Other: | 0 | 0 |
| TOTAL ACQUISITIONS OF FIXED ASSETS | 78,034 | 0 |
| TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION | 3,260,042 | 3,260,042 |
| 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 | 3,260,042 | 3,260,042 |
| DEPRECIATION: | | |
| Accumulated Depreciation, January 1 | 2,234,126 | 2,301,128 |
| Less A/D on Dispositions of Fixed Assets above | | |
| Annual Depreciation Expense (from page 10) | 67,002 | 67,002 |
| Accumulated Depreciation, December 31 | 2,301,128 | 2,368,130 |
| PP&E, NET OF DEPRECIATION, December 31 | 958,914 | 891,912 |
| LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS) | 0 | 0 |
| INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1) | \$958,914 | \$891,912 |

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

Del Norte County Fair
(Legal Name of Fair)

| | Account Number | Estimated 2020 | Proposed 2021 |
|---|-------------------|-------------------|------------------|
| 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 |