

ATTENDANCE RECORD

The attendance record for both the gate and grandstand should be completed before the gate receipts and grandstand receipts are filled in on the opposite side of the report. The income figures of this side of the report must agree with those on the opposite side of the report.

Gate: Under number of tickets, list the tickets actually sold in each category showing the price charged for each type of ticket. Multiply the number of tickets sold times the price per ticket to get the total income.

Where the ticket is good for only one submission, the number of admissions will be the same as the number of tickets. When the ticket will admit the bearer more than one day, multiply the number of tickets sold by the number of days the ticket would admit the bearer to the grounds and place the answer under Number of Admissions. For example: You have sold 100 season tickets, and your fair runs 4 days for which you charge admission. $100 \times 4 = 400$. Therefore, there are 400 admissions.

After the word "Vehicles" - put the number of vehicles parked and the price charged per vehicle. Simply multiply the number of vehicles parked times the price per vehicle to get the Total Income.

Gate Receipts including Parking: When you have arrived at this total by adding the column - enter this figure on the opposite side of the report.

Number of Admissions: Total up this column to arrive at the Total Paid Admissions. If you have a record of the number of Children & Others Free - Enter the figure on this line. If you do not have an actual record of the number admitted free - consult with your ticket takers to arrive at an estimated figure. Added to the Total Paid Admissions - this will give you the Total Attendance.

Please fill this in, as it is important to have an accurate count for the Annual Report.

Grandstand: Under Number of Admissions, fill in the number of tickets sold. Use a separate line for each priced ticket. Multiply the number of tickets sold times the price per ticket to arrive at the Total Income.

Cash (over or under). If actual cash on hand from the sales of grandstand tickets does not agree with the sum of Total Income column - show cash over + plus or under - minus, to arrive at Grandstand including tax.

Grandstand including tax - this total should now be entered in the proper space on the opposite side of the report.

Children & Others Free - If an actual figure is not available - consult with your ticket takers to get an estimated figure.

Total Attendance - Total of Paid Admissions should be added to this figure to arrive at Total Attendance.

(Over)

FINANCIAL STATEMENT

When a fair is operated and owned by the county; and all money is turned over to the county and all bills paid by the county - a financial statement would not be in order. If this is the case, so indicate on the financial statement. (This refers only to the financial statement. The annual report shall be reported by December 31 by county owned fairs, including all receipts and disbursements even if a complete county audit has not been completed.)

Assets: Cash should agree with the cash on hand from the opposite side of the report.
Receivables: All collectable accounts owed to the fair association should be listed under this account. Land - this amount should be the actual purchase price of the land. This is not a depreciable account. Total value of buildings may be carried at actual cost or at depreciated value. If this account has been depreciated since the last report, the amount of depreciation should be indicated as a minus asset on this report. All other "asset" accounts should be shown on space provided, i.e., equipment which may be carried at purchase price or depreciated value.

Plant and Equipment

If a county or other governmental unit adds a building or equipment to the grounds which is not a part of the association cost it may be included as an addition under disbursements, but should also show as an income under aid from county or other governmental.