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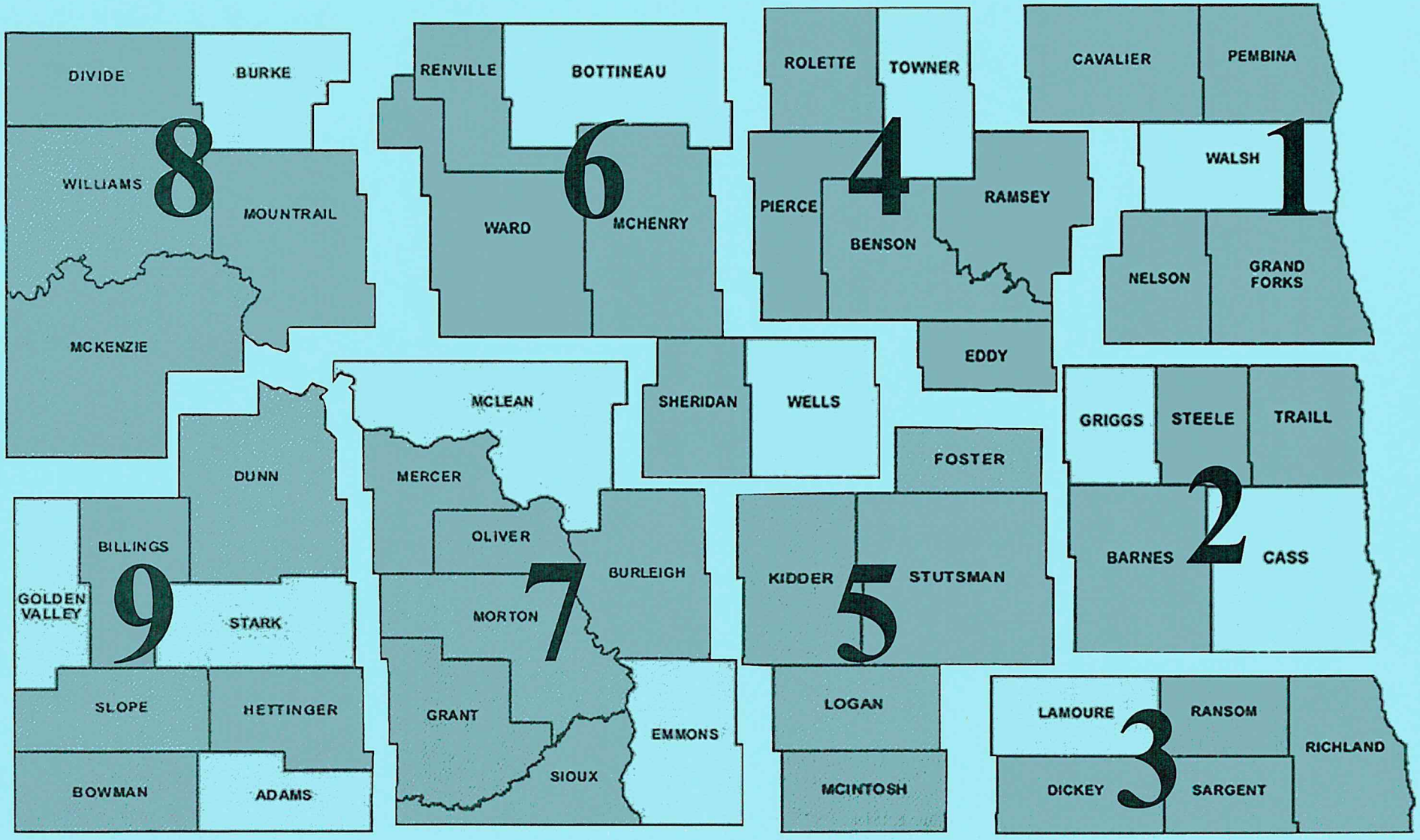
Districts of the North Dakota State Fair Association



North Dakota State Fair Annual Meeting
November 16, 2021 - State Fair Center
Minot, ND - 1:00pm

The meeting was called to order by Fair President Gary Knell.

Minot Mayor Shaun Sipma welcomed everyone and said the Magic City is proud to have NDSF call Minot home.

John Fjeldahl, Chairman of Ward County Commissioners and the All Seasons Arena said it was great having a North Dakota State Fair and it brought back "normal" for many.

John MacMartin with the Chamber and EDC said they are always happy to serve the exhibitors in the Expo Barn and thanked all who are a part of State Fair.

President Knell introduced the board members present: Kelly Hanson, Craig Zimprich, Connie Hanson, Mark Schaunaman, Kandi Mikkelson, Butch Haugland, and LeeAnn Karsky. Arden Bell was absent.

Manager Renae Korslien announced that 64 delegates and 37 guests are in attendance.

Roger Skiftun moved to approve the 2020 annual meeting minutes and this was seconded by Butch Haugland with all in attendance voting yea.

Honorary Memberships were presented to Dean Aakre and Dean Clott.

Dean Aakre thanked the Board and Staff for allowing 4-H exhibits to be showcased at State Fair every year.

Craig Kleven thanked the Board and Staff and said the FFA department is proud to be a part of State Fair.

Manager Korslien introduced her staff that was present and reported the Fairgrounds was packed during the nine days of State Fair in spite of the high temperatures and vendors and fairgoers had a very enjoyable fair. Crabtree Amusements had a successful run on the midway.

The 2021 financial statement was reviewed.

Dean Clott made the motion to approve the 2022 Fair dates for July 22-30. This was seconded by Frank Klein and approved unanimously.

Jessica Bullinger, Executive Director of the North Dakota State Fair Foundation gave an update on the foundation and announced that Hess Corporation will be a major scholarship sponsor again in 2022.

Connie Hanson and Gary Knell were re-elected to represent their districts and Travis Bell, Fordville, was elected to replace Arden Bell on the board.

ND STATE FAIR DATES & ATTENDENCE

1966	July 16-22	152,769
1967	July 15-21	144,596
1968	Aug. 25-31	143,662
1969	Aug. 21-27	127,369
1970	July 23-29	150,223
1971	July 19-25	157,884
1972	July 17-23	188,355
1973	July 16-22	197,857
1974	July 15-21	206,327
1975	July 21-27	227,259
1976	July 19-25	231,937
1977	July 18-24	249,536
1978	July 17-23	258,674
1979	July 16-22	254,864
1980	July 18-26	251,345
1981	July 17-25	261,376
1982	July 16-24	285,067
1983	July 15-23	300,790
1984	July 20-28	296,597
1985	July 19-27	279,782
1986	July 18-26	237,314
1987	July 17-25	247,569
1988	July 22-30	248,267
1989	July 21-29	230,566
1990	July 20-28	226,949
1991	July 19-27	240,291
1992	July 24-Aug 1	244,236
1993	July 23-31	244,248
1994	July 22-30	250,150
1995	July 21-29	260,041
1996	July 19-27	248,154
1997	July 18-26	233,004
1998	July 24-Aug 1	236,140
1999	July 23-31	210,840
2000	July 21-29	206,584
2001	July 20-28	208,601
2002	July 19-27	211,126
2003	July 18-26	217,587
2004	July 23-31	243,024
2005	July 22-30	244,874
2006	July 21-29	247,970
2007	July 20-28	248,501
2008	July 18-26	239,449
2009	July 24-Aug 1	296,919
2010	July 23-31	308,641
2011	July 22-30	Flood – Cancelled
2012	July 20-28	310,839
2013	July 19-27	320,485
2014	July 18-26	314,446
2015	July 17-25	305,093
2016	July 22-30	293,123
2017	July 21-29	299,077
2018	July 20-28	318,248
2019	July 19-27	293,145
2020	July 17-25	Covid 19 – Cancelled
2021	July 23-31	310,685
2022	July 22-30	314,271

NORTH DAKOTA STATE FAIR EXECUTIVE COMMITTEE

FAIR BOARD PRESIDENT

09/65 - 10/70	Morris Harrington*
11/70 - 10/80	Jack Wilkinson*
11/80 - 01/84	Robert Velure*
02/84 – 11/88	Delbert Clark*
12/88 - 11/99	Ed Schmidt*
12/99 – 11/04	Jerry Effertz
12/04 – Present	Gary Knell

FAIR BOARD VICE PRESIDENT

09/65 - 10/70	Jack Wilkinson*
11/70 - 01/79	Bob Kemp*
02/79 - 10/80	Bill Plath*
11/80 - 01/84	D. D. Clark*
02/84 - 11/88	Dan Duerre*
12/88 - 11/01	Tim Faller
11/01 – 11/17	Charles Meikle*
11/17 – Present	Kelly Hanson

FAIR BOARD SECRETARY

09/65 - 10/76	Morris Nelson
11/76 - 10/84	Merwyn Larsen*
11/84 - 11/88	Delores Stromme
12/88 – 11/05	Dick Jensen*
12/05 – Present	Kandi Mikkelson

FAIR BOARD TREASURER

09/65 - 10/74	Ed Goerger
11/74 - 10/82	Steve Tuchscherer*
11/82 - 01/84	Dan Duerre*
02/84 - 11/88	Ed Schmidt*
12/88 - 05/92	Delores Stromme
11/92 - 11/01	Charles Meikle*
11/01 – 11/04	Gary Knell
12/04 – 10/07	Tim Clark
11/07 – Present	Lee Ann Karsky

STATE FAIR DISTRICTS AND DIRECTORS

District #1	
09/65 - 08/78	Robert Kemp, Hamilton*
09/78 - 11/94	Wayne Trottier, Northwood
12/94 – 02/17	Neil Fleming, Cavalier*
4/17 – 11/21	Arden Bell, Fordville
11/21 – Present	Travis Bell, Fordville
District #2	
09/65 - 10/74	Paul Cripe, Amenia*
11/74 - 05/80	Bill Plath, Davenport*
06/80 - 10/93	D. D. Clark, Cooperstown*
11/93 – 11/08	Tim Clark, Fargo
12/08 – Present	Kelly Hanson, Hannaford
District #3	
09/65 - 10/74	Ed Goerger, Barney
11/74 - 10/83	Floyd Fode, Jud*
11/83 - 02/89	Fran Vculek, Crete*
03/89 – 12/13	Dennis Wendel, LaMoure
01/14 – Present	Craig Zimprich, Wahpeton
District #4	
09/65 - 10/66	Harold Hofstrand, Leeds*
11/66 - 10/82	Steve Tuchscherer, Rugby*
11/82 - 05/92	Delores Stromme, Devils Lake
06/92 - Present	Connie Hanson, Devils Lake
District #5	
09/65 - 07/83	Jack Wilkinson, Montpelier*
11/83 – 11/17	Charles Meikle, Spiritwood*
11/17 – Present	Mark Schaunaman, Ashley
District #6	
09/65 - 10/80	W. M. Harrington, Minot*
11/80 - 06/89	Dan Duerre, Mohall*
07/89 – 11/04	Jerry Effertz, Velva
12/04 – Present	Kandi Mikkelson, Minot
District #7	
09/65 - 10/76	Morris Nelson, Washburn
11/76 - 11/00	Ed Schmidt, Max*
11/00 - Present	Gary Knell, Hazen
District #8	
09/65 - 10/75	Newman Power, Crosby*
11/75 - 10/84	Merwyn Larsen, Flaxton*
11/84 – 5/07	Dick Jensen, Williston*
6/07 – 5/22	Butch Haugland, Ambrose*
7/22 – Present	Ron Bingeman, Williston
District #9	
09/65 - 10/77	Chris Roen, Bowman*
11/77 - 01/84	Robert Velure, Hettinger*
02/84 - 11/01	Tim Faller, Hettinger
11/01 - 1/02	Darwin Wilkie, Bowman
5/02 - Present	Lee Ann Karsky, Dickinson

*Deceased

NORTH DAKOTA STATE FAIR STAFF

FAIR MANAGER

11/65 - 07/69	Myles Johnson*
08/69 - 01/71	Merrel Dahle*
02/71 - 12/75	Vern Stevick*
01/76 – 01/06	Gerald Iverson
01/06 – 12/09	Robert Wagoner
12/09 – Present	Renae Korslien

ALL SEASONS ARENA MANAGER

1975 - 1976	Robert Bliss
1976 – 01/06	Gerald Iverson
01/06 – 12/09	Robert Wagoner
12/09 – Present	Renae Korslien

ASSITANT MANAGER

1966 - ?	Arvel Graving (part-time)
10/76 - 01/80	Lew Gates
11/81 - 11/90	Ron Staiger
05/08 – 12/09	Renae Korslien
12/09 – Present	Craig Rudland

OPERATIONS DIRECTOR

1966 - 1984	Gordon Johnson* (County Fair Prior 1966)
1984 - 1985	Maurice Goeser
1985 – 2009	Dennis Voeller*

CONTRACTS AND EVENTS COORDINATOR

2009 – 2010	Dennis Voeller*
2010 – 2015	Josh Mosser
2015 – 2019	Kyle Schmidt
2019 – Present	Daryl Fry

DEVELOPMENT AND COMMUNICATIONS DIRECTOR

2018 – 2019	Stephanie Schoenrock

MAINTENANCE STAFF

10/79 - 03/90	Lester Tandberg*
1984 - 1992	Gordon Johnson*
1987 - 1994	Ron Fix
1988 - 1994	Terry Withers
1981 – 2009	Craig Rudland
1990 - 1995	Jimmy Wimberly
1994 -1995	Tim Healy
1994 - 1999	Dan Schmidt
1995 - 2000	Ken Sisk
1995 – 2019	Steve Hoff
1998 – 2009	Trevor Rudland
1993 – 2004	Rick Rostad
2000 - 08/01	Ray Webb
2000 – Present	Dar Brown
2002 – Present	David Lommen
2003 – 2022	David Wierenga

2004 – 2012	Todd Evanoff
2004 – Present	Aaron Ottmar
2005 – Present	Ricky Gilmore
2005 – 2019	George Walker
2006 – 2019	Gene Schoenwald
2007 – 2021	Craig Marten
2007 – Present	Dan Christensen
2008 – 2012	Thomas Behm
2008 – 2011	Courtney Boettcher
2008 – 2013	Jacob Libke
2009 – 2012	Tim Schweitzer
2010 – 2012	Alex DesRoches
2010 – 2015	Derek Hancock
2011 – 2013	Richard Byers
2011 – 2012	Benjamin Perdue
2011 – Present	Bruce Clark
2012 – 2015	Jacob Hancock
2012 – 2013	Dean Stanley, Brett Getzlaff, Richard Hurdle
2013 – 2014	Zach Mehus, Adam Zietlow
2013 – 2017	Tony Swearingen, Gary Butz
2014 – 2022	Troy Bragg
2014 – 2015	Rick Bentley, Billy Olson, Mark Brekke
2014 – 2017	Andrew Brust
2015 – 2016	Adam Iverson, Cody Hillyer, Terrence Peterson, Sam Savelkoul, Nathan Williams
2016 – 2017	Adam Rosseau, Braden St Claire, Max Harrah
2016 – 2018	John Young
2016 – Present	Joel Rhoads
2016 – 202	Everett Bracken
2017 – 2018	Alex Boechler, Lance Peterson, Jacob Schmaltz
2018 – 2019	Mark Brekke, Taryn Thorsell,
2018 – Present	Michael Popham
2018 – 2020	Dan Young
2019 – 2020	Stephen Brewer, Kaleb Fjeld, Micah Handy, Philip McKay
2021 – 2022	Tim Petz, Lucas Adams, Scott Richey
2021 – Present	John Gleich, John Apland, Justin Lien
2022 – Present	Jesse Strandberg, Kaleb Fjeld, Derek Hancock, Tyler Thompson, Patrick Meek

OFFICE PERSONNEL

1969 - 1971	Connie Larson
1972 - 1973	Becky Vogel
1974	Charlane Hargrave
1975 - 1976	Sally Brendle
1977	Sally Brendle, Jane Bartholomay
1978 - 1979	Jane Bartholomay
1980	Jane Bartholomay, Laurie Fischer
1981	Jane B., Laurie Fischer, Kandi Reinisch
1982 – 1988	Laurie Fischer, Kandi Reinisch, Renae Korslien

1989	Kandi Reinisch, Renae Korslien, Jane Bartholomay, Wendy Fix
1990	Kandi Reinisch, Renae Korslien, Jane Bartholomay
1991	Kandi Reinisch, Renae Korslien, Jane Bartholomay, Kristi Bertsch, Mechell Inman, Connie Johnson
1992	Kandi Reinisch, Renae Korslien, Kristi Bertsch, Jane Bartholomay, Connie Johnson
1993	Kandi Reinisch, Renae Korslien, Kristi Bertsch, Jane Bartholomay, Connie Johnson, Barb Quimby
1994	Kandi Reinisch, Renae Korslien, Jane Bartholomay, Connie Johnson, Sherri Koslofsky, Teresa Hynson
1995	Renae Korslien, Jane Bartholomay, Teresa Hynson, Deanna Ness
1996	Renae Korslien, Teresa Hynson, Deanna Ness, Vickie Cofer, Leslie Herslip
1997	Renae Korslien, Teresa Hynson, Deanna Ness, Shawna Jaeger, Leslie Herslip
1998	Renae Korslien, Teresa Hynson, Mandy Biberdorf, Shawna Jaeger, Leslie Herslip, Leah Moberg, Deanna Ness
1999	Renae Korslien, Teresa Hynson, Mandy Biberdorf, Shawna Jaeger, Leslie Herslip, Cheyanne Erickson
2000	Renae Korslien, Mandy Nelson, Jenny Adriance-Exner, Tanya Senechal, Alisha Kinzley
2001	Renae Korslien, Mandy Nelson, Stephanie Schoenrock, Stacie Stein, Shelly Parish, Dana Gilstad, Kelly McDermott
2002	Renae Korslien, Mandy Nelson, Stephanie Schoenrock, Stacie Stein, Shelly Parish, Jennifer Guidinger, Stacy Wolla, Kelly McDermott
2003-2004	Renae Korslien, Shelly Parish, Stephanie Schoenrock, Jennifer Guidinger, Kim Reiswig, Denise Johnson
2005	Renae Korslien, Shelly Parish, Jessica Bullinger, Amanda Hilliard, Kim Rieswig, Denise Johnson
2006	Renae Korslien, Shelly Parish, Jessica Bullinger, Janelle Wald, Stacey Folstad-Magandy
2007	Renae Korslien, Shelly Parish, Jessica Bullinger, Cheryl Jorgenson, Stacey Folstad-Magandy, Tracy Pelzer
2008-2009	Renae Korslien, Tracy Pelzer, Kristie Moldenhauer, Shannon Pearson, Stacey Folstad-Magandy
2010	Tracy Pelzer, Kristie Moldenhauer, Shannon Pearson, Ashley Marburger, Kelsey Reinisch, Stacey Folstad-Magandy
2011	Tracy Pelzer, Shannon Pearson, Nikki Medalen, Kelsey Reinisch, Jennifer Ashley, Dani Solsvig
2012	Tracy Pelzer, Jennifer Ashley, Nikki Medalen, Kelsey Reinisch, Erin Beck, Jurene Wallery
2013	Tracy Pelzer, Jennifer Hubrig, Shelly Parish, April Maercklein, Erin Beck, Jodi Rolle
2014	Tracy Pelzer, Jennifer Hubrig, Shelly Parish, Erin Beck, Jodi Rolle, Marissa Gillmore, Kari Olson

2015	Tracy Pelzer, Shelly Parish, Patty Steele, Ashley Skeels, Carrie Boe, Katelyn Nelson
2016	Tracy Pelzer, Shelly Parish, Beth Feldner, Ashley Skeels, Katelyn Nelson, Denise Harrah
2017	Tracy Pelzer, Shelly Parish, Beth Feldner, Katelyn Nelson, Denise Harrah, Brenda Parks
2018	Tracy Pelzer, Shelly Parish, Vince Azzarello, Denise Harrah, April Maercklein, Faith Wolla
2019	Tracy Pelzer, Shelly Parish, Amber Olson, Paula Cabatingan, Chelsy Nelson, April Maercklein
2020	Shelly Parish, Paula Cabatingan, Amber Olson, Doug Hollingsworth, Chelsy Nelson
2021	Shelly Parish, Amy Harlan, JaCee Aaseth, Sarah Brosseau, Shalom Gee
2022	Shelly Parish, Amy Keslar, JaCee Aaseth, Sarah Brosseau, Kadey Holm, Regan Hartwig

STATE FAIR DEPARTMENTS

BEEF

1966 - 1971	Darrell Sundsbak
1972 - 1975	Lynn Frey
1976 - 1979	Bill Goheen
1980	Steve Musch, Bill Goheen
1981	Bill Goheen, Larry Widdel, Milt Korslien
1982 - 1983	Larry Widdel, Milt Korslien, Bryan Sundsbak
1984	Larry Widdel, Milt Korslien
1985 - 1993	Milt Korslien, Mike Sundsbak
1994 – 2005	Mike Sundsbak, Mary Peterson
2006 – Present	Mike Sundsbak, Josh Sundsbak

DAIRY

1966 - 1969	Bruce Martin
1970	Bill Frost
1971	Carl Sand
1972 - 1973	Gaylen Sailer
1974 - 1975	Tom B. Frost
1976	Dale Carpentier
1977	Neil Westergaard
1978	Jeff Hagel
1979 - 1982	Jeff Hagel, Debbie Hansen
1983 - 1994	Debbie Hansen & Jack Hansen
1995 - 1997	Kevin Misek, LaRee Misek
1998 - 2000	Roger Scheibe
2001 - 2002	Bill Davis
2003 – 2005	Heidi Jo Brandt
2006	Chris Kubal, Rachel Karsky
2007	Rachel Karsky
2008 – 2012	Don Ost
2013 – 2015	Cole Rupprecht

2016	Don Ost, Pam Tonnessen
2017 – Present	Pam Tonnessen

SWINE & SHEEP

1966 - 1969	Phil Hanson
1970 - 1971	Gladys Trottier
1972	Tom Hanson
1973 - 1975	Mark Schmidt*, Garvin Osteroos
1976	Jim Mostad
1977 - 1982	Charles Weiser, Mark Schmidt*
1983	Mark Schmidt*, Garvin Osteroos, Charles Weiser
1984 - 1986	Mark Schmidt*, Garvin Osteroos
1987	Sonja Duerre, Taunia Martin
1988 - 1989	Sonja Duerre, Leann Erickson
1990	Leann Erickson
1991 - 1992	Leann Erickson-Schafer
1993	Ruth Scheresky
1994	Leann Schafer, Ruth Scheresky
1995 - 1998	Brenda Novodvorsky
1999	Brenda Novodvorsky, Brian Zimprich
2000 - 2002	Brian Zimprich, Jessie Larson
2003 – 2004	Brian Zimprich, Stephanie Johnson
2005 – 2017	Brian Zimprich, Kris Nitschke
2018 - Present	Brian Zimprich, Kelcey Hoffmann

GOATS

1982 - 1985	Mr. & Mrs. David Beuchler
1986	Ramona Keller, Charlene Martwick
1987	No Show
1988 - 1990	Ramona Keller, Charlene Martwick
2004 – 2008	Rodney Dannehl
2009	Luke Black
2010 – 2015	Jason Mongeon
2016 - Present	Jason Mongeon, Sherry Norman

LLAMAS

1991 - 1993	Darlene Hochsprung*
1994 - 1996	Greg Jacobs
1997 - 1998	Penny Sigloh
1999 - 2000	Dave Sigloh
2001 – 2003	Karla Erickson
2004 – 2008	Sandy Dick

POULTRY & RABBITS

1983 - 1984	Ken Eraas, Sonja Duerre
1985 - 1986	Sonja Duerre
1987	Don Vitko
1988 - 1989	Don Vitko, Gordon Jensen
1990 - 1997	Don Vitko, Charlotte Pollestad
1998	Don Vitko, Carroll Lindstrom

1999	Vicki Olson, Ken & Susan Loe, Charlotte Pollestad, Sandy Wilson
2000 - 2001	Vicky Olson and Ken & Susan Loe
2002	Vicky Olson, Deb Prock and Ken & Susan Loe
2003 – 2004	Deb Prock, Ken & Susan Loe
2005 – 2006	Deb Prock, Susan Tanser, Ken Loe
2006	Griffin Gessner, Susan Tanser, Ken Loe
2007	Griffin Gessner, Tracy Loe, Ken Loe
2008 – 2012	Don Ost, Nicolle Maruskie, Christina Swartout
2013 – 2015	Don Ost, Christina Swartout
2016	Don Ost, Tom McMahon, Christina Swartout
2017 – Present	Tom McMahon, Christina Swartout

AG. PRODUCTS

1966 - 1968	Clifford Bakken*, Milt Korslien
1969 - 1970	Milt Korslien
1971	Alan Korslien, Milt Korslien
1972	Leonard Enander, Blaine Kotasek
1973	Blaine Kotasek
1974 - 1975	Brad Cogdill
1976 - 1979	George Senechal
1980	Laurie Smestad
1981 - 1999	Ernie Medalen
2000 – 2018	Tracey Hartwig
2019 – Present	Kristi Tonnessen

EDUCATION

1967 – 1991	Zona Vick*
1992 – 1999	Linda Christensen
2000 – 2001	Linda Christensen, Diane Anderson
2002 – 2003	Diane Anderson, Rob Anderson
2004 – 2006	Diane Anderson, Kim Mau
2007 – 2013	Kim Hegre
2014	Kim Hegre, Val Cunningham
2015 - Present	Val Cunningham

DOMESTIC ARTS

1966	Betty Kunz
1967 - 1969	
1970	Betty Kunz
1971	Naomi Coyne, Janice Thom
1972	Marion Siverling, Janice Thom
1973 - 1976	Lorraine Vogel, Janice Thom
1977 - 1990	Janice Thom
1991 - 1993	Janice Thom-Anderson
1994 - 1996	Janet Sabol, Marian Askim
1997 - 1998	Janet Sabol
1999 - 2000	Janet Sabol, Fern Laudenschlager, Carmen Redding
2001	Fern Laudenschlager, Carmen Redding
2002 - 2013	Fern Laudenschlager

2014 – 2018	Fern Laudenschlager, Sharon Schwarz
2019 – 2020	Merry Green, Carol Kraft
2021 – Present	Sharon Schwarz, Carol Kraft

PLANTS & FLOWERS

1994 - 1997	Carol Berg
1998 - 2000	Carol Berg, Scott Bethke
2001 – 2008	Carol Berg
2009 – Present	Wanda Bachmeier, Karla Thompson

HORSE

1966 - 1972	Fred Ehr*
1973	Larry Fredrich, Jean Fredrich
1974	Larry Fredrich, Ron Burns*
1975 - 1977	Don Anderson, Ron Burns*, Jean Fredrich
1978 - 1992	Ron Burns*, Jean Fredrich
1993 - 1999	Judy Erickson, Jean Fredrich, Ron Burns*
2000 - 2006	Jean Fredrich, Debbie Raszler, Ron Burns*
2007	Jean Fredrich, Debbie Raszler
2008	Jean Fredrich, Kylie Behm
2009	Jean Fredrich, Matt Amsden
2010	Jean Fredrich
2011 – 2013	Carla Evenson
2014	Scott Flach, Carla Evenson
2015 - Present	Scott Flach

4-H BUILDING

1966 - 1969	Ward County Extension Service
1970 - 1971	Arlene Klosterman
1972 - 1978	Mary Ruelle
1979	Mary Ruelle, Marie Felan*
1980 - 1982	Marie Felan*, Ladonna Elhardt
1983 - 1988	Marie Felan*, Blanche Schaan
1989	Marie Felan*, Marcy Hansen
1990 – 2005	Marcy Hansen
2006 – 2020	Shelly Marum
2021 – Present	Louise Teghtmeier

4-H BARN

1966	Francis Hennessy
1967 - 1970	
1971 - 1972	Raymond Kopp
1973 - 1978	Darrell Sundsbak
1979	Quentin Stevick
1980 - 1981	Odd Osteroos
1982 - 1983	Del Rae Martin, Odd Osteroos
1984	Taunia Martin, Odd Osteroos, Jodi Hennessy
1985	Taunia Martin, Jodi Hennessy
1986 -1987	Jim Hennessy
1988 - 1990	Kevin Hansen

1991 - 1992	Randy Gaebe
1993 - 1994	Josh Dohrmann
1995	Justin Larson
1996 - 1999	Brian Zimprich

PHOTOGRAPHY

1966 - 1974	Minot Camera Club
1975 - 1978	Ruth Hoffman
1979	Figure Skating Club
1980 - 1983	Eileen McEown*
1984 - 1994	Eileen McEown*, Doug Kary
1995 - 1997	Eileen McEown*, Kandi Mikkelson
1998	Kandi Mikkelson, Diane Halvorson
1999 – 2005	Minot Art Association
2006 – Present	Taube Museum of Art

ARTS & CRAFTS

1966 - 1975	City Art League
1976 - 1977	George Godfrey
1978 - 1982	Pearl Briggs
1983	Margaret Braaten & Francis Domer
1984	Ila Lovdahl, Roxanne Johnson
1985 - 1987	Ila Lovdahl, Bonny Duhamel
1988	Ila Lovdahl, Bonny Kemper
1989 - 1990	Ila Lovdahl, Dawn Brenno*
1991 - 1998	Dawn Brenno*, CeCe Reynolds
1999 – 2005	Minot Art Association
2006 – Present	Taube Museum of Art

PUBLICITY

1966 - 1970	
1971 - 1972	John Elliott
1973 - 1974	Shirley Frey
1975 - 1983	Cleo Cantlon*
1984 - 1988	Cleo Cantlon*, Debbie Richter
1989	Cleo Cantlon*, Nancy Omdahl
1990 - 1993	Cleo Cantlon*, Molla Romine
1994 - 1998	Cleo Cantlon*
1999	Cleo Cantlon*, Kandi Mikkelson
2000 – 2015	Cleo Cantlon*
2016	Patty Steele

TREASURER'S OFFICE

1966 - 1990	Morris Lawrence*
1968 - 1988	Doug Hultberg
1974 - 1988	Renae Korslien
1985 - 1997	Margie Newman
1998 - 1999	Melanie Emmel, Susan Schmutzler
2000 - 2021	Melanie Emmel, Margie Newman
2022 – Present	Joann Hendrickson

GRANDSTAND TICKETS

1967 – 1970	Mrs Gordon (Esma) Finke
1971	James Schultz
1972	Leonard Enander
1973 - 1975	Luelle Nermyr
1976 - 1983	Sandy Vigestad
1984	Magic City Figure Skating Club
1985	Pam Hopkins
1986 - 1990	Pam Hopkins, Gloria Maragos
1991 - 1995	Robin Voeller
1996 - 2000	Ray Preston
2001	Susie Schmutzler, Robin Voeller
2002 – 2007	Robin Voeller, Donna Beeter
2008 – 2017	Kathy Haskins, Joan Hodgson
2018 – 2019	Joan Hodgson, Marsha Yoder
2019 – Present	Joan Hodgson, Kathryn Larcombe

FAIR ADMISSION GATES

1974 - 1975	Jack Stevick*
1976 - 2001	Minot Hockey Boosters
2002 - 2007	Linda Nelson, Deb Blowers
2008 - Present	Linda Nelson, Ruby Hood

SHERIFF'S DEPARTMENT

1966 - 1978	Olaf Haaland*, Ed Heilman*
1979 - 1982	Leon Schwan, Art Anderson*
1983 - 1993	Art Anderson*
1994 - 2010	Vern Erck
2011 – 2015	Steve Kukowski
2016 – 2018	Bob Barnhard
2019 – Present	Bob Roed

BEER GARDENS

1971 - 1972	Richard Larson
1973 - 1975	Bob Turneau
1976 - 1985	Guy Feland
1986 - 1987	Carroll Burtness
1988 - Present	M & S Concession

FAIR'S REPRESENTATION ON ALL SEASONS ARENA BOARD

1975 - 1976	Morris Nelson
1975 - 1980	Morris Harrington*
1976 - 1982	Steve Tuchscherer*
1982 - 1989	Dan Duerre*
1975 - 1992	Jim Peterson*
1980 - 2000	Ed Schmidt*
1989 - 1992	Jerry Effertz
1993 - 1994	Dick Jensen*
1993 - 1997	Ken Kitzman
1994 – 2004	Jerry Effertz

1997 - 1998	Jim Stafslien*
1999 - 2000	Jim Lee
2001 – 2017	Charles Meikle*
2001 – 2012	Gregg Schaefer
2004 – Present	Gary Knell
2013 – 2018	Jim Lee
2018 – Present	Todd Vangsness, Kelly Hanson

FAIR FOUNDATION DIRECTORS

1991 - 1992	Delores Stromme
1991 - 1993	Ed Schmidt*, Dick Jensen*, Jerry Effertz, Delbert Clark*, Chuck Meikle*, Wayne Trottier, Tim Faller
1991 - 2001	Dennis Wendel
1992 - 2001	Connie Hanson
1993 - 1996	Hjalmer Carlson
1993 - 1997	Ken Kitzman
1993 - 2001	Craig Galbreath
1996 - 1997	Wayne Trottier
1996 - 2000	Ralph Christensen*
1996 - 2001	Bob Horne
2001 - 2001	Kandi Mikkelson, Milt Korslien, Ed Schmidt*, Gordon Johnson*
2010 – Present	Todd Berning, Jerry Iverson, Joanne Beckman, Jim Grote
2010 – 2019	Connie Hanson
2010 – 2020	Beth Jensen-Christmann
2018 – 2019	Jennifer Hubrig
2019 - 2020	Craig Zimprich
2019 – Present	Mark Schaunaman
2020 – Present	Brenda Lee
2020 - Present	Lee Ann Karsky

FAIR FOUNDATION ADMINISTRATOR

1996	Wanda Neuhalfen
1997 - 1998	Blake Krabseth
1999 - 2000	Astrid Braun
2001	Greg Malmedal
2016	Leslie Stevens
2020 – 2022	Jessica Bullinger
2022 – Present	Karen Hennessy

CARNIVAL

1966 – 1967	Collins Show
1968 – 2018	Murphy Brothers Exposition
2019 – Present	Crabtree Amusements

HONORARY MEMBERS OF STATE FAIR ASSOCATION

November 16, 1967

State Department of Cooperative Extension Service
State Department of Vocational Agriculture
N.D.S.U. Animal Science Department
ND Hereford Association
ND Angus Association
ND Shorthorn Association
ND Charolais Association
ND Swine Breeders Association
ND Sheep Breeders Association
ND County Agents Association
ND Vocational Ag Instructors Association
ND Association of Soil Conservation Districts
Greater North Dakota Association
ND Crop Improvement Association
ND Dairy Industries
ND Farm Bureau
ND Feed Manufacturers Association
ND Stockmen's Association
ND Press Association
ND Broadcasters Association
ND Implement Dealers Association
ND Farmers Union Association
ND Quarter Horse Association
ND Arabian Association
ND Appaloosa Association
National Farmers Organization
Legislative Research Committee
ND Polled Hereford Association
ND Holstein Association
ND Milking Shorthorn Association
ND Championship Horse Show Association
ND Association of Extension Home Economists
ND Beekeepers Association
ND Durum Wheat Growers Association
ND Wheat Growers Association
ND Bankers Association
ND Thoroughbred Association
ND Palomino Association
State Historical Society
ND Association of Fairs

November 1977
Vern Stevick, Des Lacs*
Merrel Dahle, Minot*
Morris Nelson, Washburn
Paul Cripe, Amenia*
Ed Goerger, Barner*
Newman Power, Crosby*

November 1978
Chris Roen, Bowman*

November 1981
Ralph Christensen, Minot*
Morris Harrington, Minot*
Jim Peterson, Minot*

November 1982
Darrell Sundsbak, Minot
Don Erickson, Makoti*

November 1983
Hugh McCutcheon, Minot*
Steve Tuchscherer, Rugby*
Morris Lawrence, Minot*

November 1984
Jack Wilkinson, Montpelier*
Floyd Fode, Jud*
Robert Velure, Bismarck*

November 1985
Merwyn Larsen, Flaxton*
Tom Martindale, Fargo*

November 1986
Al Fragodt, Fargo*
George Christensen, Minot*

November 1987
Brynhild Haugland, Minot*

November 1988
Chester Reiten, Minot*

November 1989
Fran Vculek, Oakes*
Dan Duerre, Mohall*

November 1990
Milt Korslien, Minot
Forrest Schmidt, New Salem*

November 1991
Zona Vick, Minot*
Ron Burns, Surrey*

November 1992
Gordon Johnson, Minot*
Delores Stromme, Colorado

November 1993
Richard Debertin, Berthold

November 1994
Kandi Mikkelson, Minot
Delbert Clark, Cooperstown*

November 1995
Wayne Trottier, Northwood

November 1987
Brynhild Haugland, Minot*

November 1988
Chester Reiten, Minot*

November 1998
City of Minot

November 1999
Mike Sundsbak, Des Lacs
Jean Fredrich, Des Lacs

November 2000
Ward County

November 2001
Ed Schmidt, Max*

November 2002
Norsk Hostfest
Tim Faller, Hettinger
Duane Straight, Minnesota*

November 2003
Sharon Anderson, Fargo

November 2004
KMOT TV
KXMC TV
Minot Daily News
Clear Channel Communications
Fox/ABC TV

November 2005
Marcy Hansen, Ryder
Jerry Effertz, Velva

November 2006
Jerry Iverson, Binford

November 2007
Richard "Dick" Jensen, Williston*

November 2008
Fern Laudenschlager, Minot

November 2009
Tim Clark, Turtle Lake
Karen Kresbach, Minot

November 2010
Dennis Voeller, Minot*

November 2011
Gaylen Schmidt, Minot
Trevor Rudland, Maxbass

November 2012
Linda Nelson, Minot
Steve Gehrtz, Fargo

November 2013
Ted Johnson, Kindred

November 2014
Dennis Wendel, LaMoure

November 2015
Steve Zimmerman, Bismarck*

November 2016
Senator Bill Bowman, Bowman*

November 2017
Neil Fleming, Cavalier*

November 2018
Chuck Meikle, Spiritwood*

November 2021
Dean Clott, Minot
Dean Aakre, Barnesville, MN

*Deceased

Ackerman-Estevold

Bank of North Dakota College Save

Bayer Crop Science

Bremer Bank

Boot Barn

Carlson Family – Hjalmer and Karen

Cash Wise Foods

CHS Sunprairie

Comfort Inn & Suites

Kat and Company

Dish Network

Eide Bailly

First Western Bank and Trust

Hanson Excavating Inc.

Highland Suites

Keller Paving

Kramer Automotive

Magic City Beverage

Minot State University

Montana Dakota Utilities

National Sunflower Association

North American Coal Corporation

Northern Bottling

Northern Pulse Growers Association

North Country Mercantile and Equipment

ND Corn Utilization Council

ND Department of Health

ND Farm Bureau

ND Farm Credit Services

ND One Call

ND Soybean Council

ND Pork Council

ND Wheat Commission

Pembina

Smooth Gator

SRT Communications

Tractor Supply Company

Trinity Health

Trinity Health Frist Response Ground Ambulance

United Community Bank (Bravera)

Verendrye Electric

Waste Management

Western Agency

Xcel Energy

2022 North Dakota State Fair
Entries by County

County	Total	County	Total
Adams	81	McLean	2,011
Barnes	278	Mercer	501
Benson	437	Morton	1282
Bottineau	671	Mountrail	888
Bowman	273	Nelson	113
Burke	491	Oliver	101
Burleigh	916	Pembina	225
Cass	996	Pierce	316
Cavalier	47	Ramsey	771
Dickey	4,012	Ransom	496
Divide	102	Renville	292
Dunn	210	Richland	6,097
Eddy	61	Rolette	444
Emmons	247	Sargent	251
Foster	574	Sheridan	181
Golden Valley	80	Sioux	3
Grand Forks	374	Slope	82
Grant	420	Stark/Billings	346
Griggs	120	Steele	154
Hettinger	38	Stutsman	533
Kidder	949	Towner	204
LaMoure	620	Traill	53
Logan	151	Walsh	285
McHenry	1,310	Ward	9,225
McIntosh	243	Wells	451
McKenzie	768	Williams	663
		Out of State	924
		Total Entries	**41,361**

4-H Department-North Dakota State Fair-July 22-30, 2022

Static Exhibits		6294
Project Expo		64
Clothing Revue		50
Communication Arts Contest		104

Livestock	Number of Animals	# of Exhibits
Beef	86	162
Dairy	31	55
Dairy Goats	61	68
Meat Goats	176	290
Sheep	133	205
Swine	163	262

Round Robin Livestock Showmanship		64
No Poultry		
Horse		689
(*Performance: 428*	*Speed Events: 261)*	
Rabbits	151	233

Total Number of Exhibits	**8540**
Consumer Decision Making Contest	23
2022 Total 4-H Participation	**8563**

On behalf of 4-H members, leaders, and families, **thank you** for the opportunity to showcase our work at the 2022 North Dakota State Fair.
In 4-H, we learn to explore interests, develop life skills we will use throughout our lifetime, make new friends and have fun.
The North Dakota State Fair provides us with the opportunity to do all of these things.

2022 North Dakota State Fair

30 Year History of FFA Participation

Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2012	2013	2014	2015	2016	2017	2018	2019	2021	2022
FFA Chapters	63	62	65	59	60	59	62	62	63	66	66	62	67	61	64	63	63	64	70	68	64	67	66	67	66	68	72	70	65	65
Total Entries	10,588	9,598	9,632	9,636	10,220	9,362	10,329	11,979	12,718	14,238	14,282	15,586	15,594	17,877	20,168	21,216	21,405	18,271	18,989	22,228	26,438	22,512	23,679	27,012	22,179	23,633	23,789	22,809	17,503	19,237
Beef	49	71	69	45	67	50	60	50	60	73	83	55	52	57	56	75	71	78	66	64	52	44	41	45	50	53	41	30	51	42
Dairy Cattle	23	16	34	47	43	32	29	61	59	69	48	26	33	36	16	17	18	17	23	21	26	24	14	16	13	18	20	14	33	23
Sheep	148	190	184	151	164	160	182	176	173	229	109	90	88	68	59	90	76	99	98	94	73	76	74	109	96	106	102	93	72	51
Swine	0	18	36	43	29	55	30	48	84	71	95	95	100	155	100	98	73	76	75	90	65	73	53	58	56	53	54	64	59	57
Poultry & Rabbits	84	89	175	223	198	315	189																							
Poultry								167	80	92	75	166	96	67	43	95	99	94	92	106	27	43	44		53	60	50	50	54	
Rabbits								106	75	81	125	106	65	52	94	69	71	53	46	18	26	38	17	31	38	48	31	46	50	35
Horses														31	28	22	24	28	14	30	14	1	1	32	15					
Goats														0	0	0	0	0	40	35	22	38	60	56	48	37	49	58	69	71
Showmanship										116	108	108	115	97	101	93	86	105	114	110	98	95	89	106	111	122	123	130	157	122
Crops	1,160	1,201	967	981	813	748	1,016	1,201	1,089	1,265	1,141	1,345	1,010	997	908	963	1,068	697	621	599	397	229	174	196	192	167	145	190	84	97
Educational	252	210	273	435	546	530	559	857	783	926	1,284	1,107	1,116	1,550	1,737	1,893	1,779	1,925	1,771	1,912	2,878	1,884	2,091	2,339	2,646	2,683	2,925	2,308	1,678	1,207
Horticulture	2,408	2,342	2,557	2,583	3,052	2,711	3,322	3,850	4,547	5,109	5,031	5,694	6,973	7,948	10,316	10,901	11,268	8,842	10,058	13,024	16,422	14,768	16,183	19,048	13,402	14,978	14,480	14,854	9,966	12,650
Floriculture																									510	725	610	489	441	507
Mechanics	4,212	3,629	4,047	3,744	4,058	3,872	4,067	4,095	4,295	4,656	4,828	5,185	4,706	5,403	5,083	5,498	5,227	5,183	4,512	4,331	5,312	4,494	4,157	4,020	3,834	3,770	4,119	3,829	4,425	4,043
Produce	2,210	1,799	1,243	1,352	1,211	851	834	1,323	1,421	1,506	1,317	1,063	1,194	1,366	1,546	1,355	1,502	1,062	1,402	1,742	988	670	642	883	1,063	766	986	343	364	332
Tractor Operator	42	33	46	32	35	40	43	46	51	45	38	48	45	50	53	48	43	50	45	52	38	36	34	34	37	43	40	30	35	42

FAIR ANNUAL STATEMENT
2022

	2022	2021
OPENING CASH	$9,070,057.45	$5,357,242.80
RECEIPTS		
STORAGE	$180,010.00	$175,580.00
GROUNDS, BUILDING, EQ RENTAL	$627,817.67	$501,422.43
NODAK	$27,450.00	$30,600.00
INDOOR	$164,400.79	$176,952.97
OUTDOOR	$281,379.66	$286,379.89
INDEPENDENT	$243,385.10	$185,804.34
CARNIVAL	$664,397.00	$648,066.20
GRANDSTAND	$2,169,690.52	$2,023,174.36
OUTSIDE GATES	$1,474,136.64	$1,359,385.90
CAMPING	$185,855.00	$143,065.00
ENTRIES & STALL FEES	$41,402.50	$42,123.00
SPONSORSHIPS	$363,245.78	$239,650.00
MISCELLANEOUS	$687,152.57	$2,493,574.82
BEER GARDENS	$763,048.60	$493,942.33
STATE PREMIUM APPROPRIATIONS	$271,416.50	$271,416.50
INTEREST ON INVESTMENTS	$12,471.22	$17,699.48
WARD COUNTY MILL LEVY	$376,841.19	$374,478.12
TOTAL FAIR REVENUE	$8,534,100.74	$9,463,315.34

REVENUE PLUS OPENING CASH	$17,604,158.19
TOTAL FAIR EXPENSE 2022	($7,281,253.77)
REDEPOSIT	$0.00
CASH BALANCE SEPTEMBER 30, 2022	$10,322,904.42
CERTIFICATE OF DEPOSIT	($2,000,000.00)
RECEIVABLES	$70,600.79
PAYABLES	($3,012,283.00)
BALANCE SEPTEMBER 30, 2022	$5,381,222.21

CONTINUED

ACCOUNTS RECEIVABLE

Equipment & Building Rentals	$44,845.79
Booths	$25,755.00
	$70,600.79

ACCOUNTS PAYABLE

September Payables	$12,283.00
Committed Contracts as of September 30, 2022	
Grandstand Contracts	$3,000,000.00
	$3,012,283.00

EXPLANATION OF RECEIPTS
MISCELLANEOUS

ATM Fees	$7,348.18
Auction Items	$2,776.30
Belt Buckles	$25.00
Canadian Exchange	($946.66)
Copies & Faxes	$75.00
SRT Dividend	$32.46
Hay, Straw, Chips	$10,845.00
Merchandise	$2,634.75
Tablecovers	$40.00
Shirts	$345.00
Shuttle Service (on grounds)	$2,669.23
Grants	$ 661,308.31
	$687,152.57

FAIR ANNUAL STATEMENT
2022

	2022	2021
EXPENSES		
SALARIES	$1,713,412.46	$1,540,737.58
BOARD MEETINGS/TRAINING	$19,193.03	$19,140.16
STAFF TRAINING	$28,805.43	$3,702.40
UTILITIES	$424,230.25	$420,459.96
TELEPHONE/INTERNET	$28,901.52	$28,793.04
RENT OF EQUIPMENT	$21,750.28	$19,332.04
POSTAGE & FREIGHT	$5,917.27	$5,760.43
REPAIR EQUIPMENT	$28,121.95	$15,377.78
BUILDINGS & GROUNDS MAINTENANCE	$137,654.37	$89,813.29
PROFESSIONAL FEES	$331,778.14	$246,898.39
INSURANCE, DUES, MEMBERSHIPS, T & L	$81,496.97	$73,740.82
OFFICE SUPPLIES	$14,250.58	$10,975.62
ADVERTISING	$366,530.68	$328,231.42
PROMOTIONS	$86,478.83	$74,691.80
GAS & OIL	$31,020.42	$18,836.61
NEW EQUIPMENT	$192,123.53	$11,352.68
CAPITAL IMPROVEMENTS	$295,009.44	$46,705.84
GRANDSTAND	$2,804,608.07	$2,195,858.30
OTHER ENTERTAINMENT	$165,695.14	$151,701.94
CONCESSIONAIRES	$6,561.60	$5,039.54
4-H	$119,204.86	$102,887.14
FFA	$118,812.54	$107,483.94
BEEF	$26,960.44	$27,285.49
DAIRY	$13,508.10	$10,527.57
HORSES	$64,593.71	$59,545.28
SHEEP & WOOL	$23,313.50	$23,052.20
SWINE	$17,218.56	$16,838.65
GOATS/LLAMAS	$19,039.49	$11,656.45
RABBITS	$10,598.68	$8,014.70
POULTRY	$589.75	$5,371.48
ARTS & CRAFTS	$4,716.31	$3,499.11
DOMESTIC ARTS	$14,998.87	$10,932.10
EDUCATION	$7,755.40	$6,230.91
PHOTOGRAPHY	$2,402.95	$1,591.41
WRITING	$1,115.20	$1,188.07
AG PRODUCTS	$1,697.12	$1,016.98
GATES	$51,188.33	$46,229.57
TOTAL FAIR EXPENSES	$7,281,253.77	$5,750,500.69

Fair Annual Statement

Explanation of Expenses

PROFESSIONALS	
AED	$248.98
Attorney Fees	$1,920.00
Audit	$25,800.00
Carnival Inspection	$500.00
Carnival Consultant	$4,902.50
Cleaning-Fair	$52,800.00
Cleaning-Food Court	$9,500.00
Cleaning-Races	$14,800.00
Computer Service/Back-up	$110.00
Dairy Barn Reset	$1,500.00
Dirt Removal	$1,386.66
Fair Veterinary Services	$8,720.00
Fire Alarm/Inspection	$2,105.78
First District Health	$136.00
Magic City Pest	$3,900.00
Northwest Projector	$7,500.00
Safe Maintenance	$88.25
Security	$183,771.97
Sewer	$6,900.00
Shuttle Drivers	$2,100.00
Street Sweeper	$568.00
Snow Removal	$2,520.00
TOTAL	**$331,778.14**

CAPITAL IMPROVEMENTS	
East Lot Power	$45,979.21
Hand Dryers	$4,282.85
Horse Barn Power	$8,947.93
Land	$12,937.76
Lighting Upgrade	$59,500.00
Real Estate	$141,879.93
Security Cameras	$5,881.76
Sprinkler System	$5,850.00
West Lot Power	$9,750.00
TOTAL	**$295,009.44**

NEW EQUIPMENT	
AV Equipment	$960.00
Dressing Rooms	$16,758.72
East Lot Camping Booth	$5,374.47
East Lot Signage	$3,629.94
Flower Boxes	$2,225.22
Garbage Cans	$1,265.58
Goat Panels	$9,571.74
Picnic Tables	$32,631.52
Scrubber	$14,500.00
Shade Sails	$36,335.41
Shop AC	$100.00
Smokers Outpost	$1,199.56
Tent	$44,206.91
Tires/Castors	$1,643.23
Tools	$1,272.23
Trailer	$6,400.00
Water Heater	$14,049.00
TOTAL	**$192,123.53**

INSURANCE, DUES, TAX & LICENSE	
Dues & Memberships	$5,174.00
Insurance	$76,322.97
TOTAL	**$81,496.97**

CONCESSIONAIRES	
Awards	$1,388.46
Catering	$4,125.00
Supplies	$1,048.14
TOTAL	**$6,561.60**

GATES	
Supplies	$3,377.20
Payroll	$21,994.77
Printing	$1,780.04
Towing Refund	$400.00
TOTAL	**$27,552.01**

ENTERTAINMENT STAGES	
Arm Wrestling	$730.00
Dakota Talent	$165.00
Horse Pull	$2,582.92
Kids Clubhouse	$2,200.00
Pedal Pull	$1,138.00
Pony Pull	($3.34)
Senior Festival	$3,739.08
Showdeo	$1,246.90
Special Competition	$100.53
Stage 1- Honeybears/Sherlock	$20,445.00
Stage 2- Music	$22,345.00
Stage 3- Canine Stars	$17,075.00
Stage 4- Racing Pigs	$4,127.05
Stage 5- Paul Bunyan	$21,260.00
Stage 6- Fur Traders	$18,000.00
Stage 7- High Dive	$22,794.00
Stage 8- Nocks/Clydesdales	$27,750.00
TOTAL	**$165,695.14**

GRANDSTAND	
Catering	$20,719.71
Entertainers	$2,541,780.96
Equipment	$2,562.50
Payroll	$96,879.16
Printing	$594.64
Professionals	$27,296.90
Rain Insurance	$25,808.89
Sound, Video & Lights	$81,500.00
Supplies	$7,465.31
TOTAL	**$2,804,608.07**

PROMOTIONS	
Annual Meeting	$3,515.17
Christmas Party & Cards	$3,962.79
Ag Awards	$90.00
Bus Service	$37,730.00
Clippings	$2,137.70
Convention Auctions	$281.99
DMX	$327.60
Flowers	$424.66
Media-Accomodations	$712.34
Motor Magic	$5,560.12
Parade Expenses	$2,000.00
Plaques	$746.10
Photographers	$8,370.11
Printing	$84.50
Refreshments/Committees	$3,050.17
Shirts	$4,218.30
Signs	$1,988.38
Special Campaigns	$660.00
Sponsor Support	$10,618.90
TOTAL	**$86,478.83**

UTILITIES	
Electricity	$308,530.13
Garbage Hauling	$42,550.66
Natural gas	$62,353.12
Sewer & Water	$10,796.34
TOTAL	**$424,230.25**

DEPARTMENT EXPENSES

4-H	
Premiums	$72,862.54
Equipment	$0.00
Hay & Straw	$7,666.23
Judges	$9,685.34
Payroll	$13,180.50
Picnics	$0.00
Printing	$4,374.69
Professionals	$5,329.60
Ribbons & Trophies	$4,839.79
Supplies	$1,266.17
TOTAL	**$119,204.86**

FFA	
Premiums	$105,603.44
Equipment	$0.00
Hay & Straw	$1,334.02
Judges	$4,202.85
Payroll	$0.00
Picnics	$0.00
Printing	$4,263.23
Professionals	$1,172.40
Ribbons & Trophies	$1,441.74
Supplies	$794.86
TOTAL	**$118,812.54**

BEEF	
Premiums	$15,263.52
Dues & Memberships	$43.75
Equipment	$0.00
Hay & Straw	$1,557.65
Judges	$3,136.80
Payroll	$2,550.00
Printing	$283.84
Professionals	$3,707.15
Ribbons & Trophies	$123.40
Supplies	$294.33
TOTAL	**$26,960.44**

HORSE	
Premiums	$21,610.15
Dues & Membership	$245.00
Equipment	$0.00
Hay & Straw	$2,869.62
Judges	$13,745.08
Payroll	$11,287.60
Printing	$1,647.62
Professionals	$12,872.25
Ribbons & Trophies	$234.54
Supplies	$81.85
TOTAL	**$64,593.71**

DAIRY	
Premiums	$10,437.74
Equipment	$0.00
Hay & Straw	$62.93
Judges	$971.00
Payroll	$599.00
Printing	$75.09
Professionals	$1,174.26
Ribbons & Trophies	$71.26
Supplies	$116.82
TOTAL	**$13,508.10**

POULTRY (Cancelled Avian Flu)	
Premiums	$0.00
Hay & Straw	$227.21
Judges	$0.00
Payroll	$0.00
Printing	$257.66
Professionals	$0.00
Ribbons & Trophies	$0.00
Supplies	$104.88
TOTAL	**$589.75**

SWINE	
Premiums	$9,838.01
Dues & Memberships	$43.75
Hay & Straw	$701.40
Judges	$2,667.40
Payroll	$1,798.50
Printing	$407.84
Professionals	$1,238.48
Ribbons & Trophies	$66.83
Supplies	$456.35
TOTAL	**$17,218.56**

RABBITS	
Premiums	$994.46
Dues & Memberships	$290.00
Hay & Straw	$861.18
Judges	$5,057.92
Payroll	$1,425.00
Printing	$934.18
Professionals	$0.00
Ribbons & Trophies	$329.81
Supplies	$706.13
TOTAL	**$10,598.68**

DOMESTIC ARTS	
Premiums	$8,196.72
Dues & Memberships	$0.00
Judges	$1,598.00
Payroll	$3,120.01
Printing	$972.76
Ribbons & Trophies	$143.57
Supplies	$967.81
TOTAL	**$14,998.87**

PHOTOGRAPHY	
Premiums	$1,225.51
Judges	$200.00
Payroll	$550.00
Printing	$212.88
Ribbons & Trophies	$29.92
Supplies	$184.64
TOTAL	**$2,402.95**

WRITING	
Premiums	$1,001.88
Printing	$59.94
Ribbons & Trophies	$8.42
Supplies	$44.96
TOTAL	**$1,115.20**

SHEEP	
Premiums	$15,364.98
Dues & Memberships	$43.75
Hay & Straw	$1,050.92
Judges	$2,185.40
Payroll	$1,798.50
Printing	$611.07
Professionals	$1,642.43
Ribbons & Trophies	$95.39
Supplies	$521.06
TOTAL	**$23,313.50**

GOATS	
Premiums	$9,553.95
Dues & Memberships	$111.75
Hay & Straw	$745.24
Judges	$5,024.99
Payroll	$1,374.00
Printing	$433.33
Professionals	$1,289.15
Ribbons & Trophies	$116.91
Supplies	$390.17
TOTAL	**$19,039.49**

ARTS & CRAFTS	
Premiums	$3,545.88
Judges	$250.00
Payroll	$550.00
Printing	$183.94
Ribbons & Trophies	$25.86
Supplies	$160.63
TOTAL	**$4,716.31**

EDUCATION	
Premiums	$3,916.00
Payroll	$3,027.19
Printing	$458.26
Ribbons & Trophies	$335.05
Supplies	$18.90
TOTAL	**$7,755.40**

AG PRODUCTS	
Premiums	$961.06
Payroll	$500.00
Printing	$107.47
Ribbons & Trophies	$15.11
Supplies	$113.48
TOTAL	**$1,697.12**

Premiums

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Ag Products	$454.55	$464.76	$552.08	$546.91	$325.42	$569.46	$364.13	$0.00	$376.12	$976.17
Arts & Crafts	$3,807.71	$4,118.10	$4,989.54	$3,823.92	$3,148.54	$2,516.95	$3,251.79	$0.00	$2,419.85	$3,571.74
Beef	$12,765.18	$13,318.69	$16,741.43	$15,169.29	$15,302.33	$15,423.44	$13,838.56	$0.00	$14,424.94	$15,386.92
Culinary	$1,925.32	$2,081.31	$1,202.73	$1,222.24	$1,056.66	$1,371.76	$1,250.55	$0.00	$738.91	$1,775.29
Dairy	$10,469.08	$11,714.21	$11,060.07	$10,238.31	$9,853.52	$8,372.14	$8,694.20	$0.00	$8,115.35	$10,509.00
Education	$2,730.92	$3,033.11	$3,245.00	$3,944.66	$2,259.22	$4,032.49	$4,321.00	$0.00	$3,353.60	$4,251.05
Flowers	$1,637.83	$1,509.82	$1,663.73	$1,844.97	$1,365.96	$1,841.39	$1,748.71	$0.00	$1,327.42	$4,144.27
4-H	$75,987.13	$76,509.41	$69,704.90	$63,814.49	$70,149.68	$78,424.25	$74,141.34	($19.13)	$70,928.92	$77,702.33
FFA	$124,602.79	$127,146.84	$138,285.06	$103,432.28	$115,857.21	$118,939.78	$108,045.82	$0.00	$98,453.97	$107,045.18
Goats/Llamas	$2,075.94	$4,819.45	$3,699.62	$5,059.36	$4,550.71	$5,570.87	$5,253.71	$0.00	$5,813.97	$9,670.86
Swine	$8,066.06	$8,220.51	$8,802.31	$8,442.78	$7,886.46	$8,903.34	$10,616.59	$0.00	$9,671.56	$9,904.84
Horses	$12,736.16	$14,310.21	$15,409.57	$14,666.68	$11,795.19	$13,774.35	$18,587.68	$0.00	$21,139.75	$21,844.69
Meat Products	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Needlework	$1,119.77	$1,104.31	$1,274.74	$1,174.95	$994.88	$787.03	$1,081.42	$0.00	$1,150.38	$2,420.73
Photography	$582.65	$615.08	$618.23	$712.48	$478.69	$672.15	$678.33	$0.00	$526.75	$1,255.43
Poultry	$777.24	$857.85	$0.00	$872.32	$801.47	$1,101.37	$1,470.83	$0.00	$1,343.60	$0.00
Rabbits	$911.68	$895.55	$1,097.31	$1,569.26	$611.23	$1,296.25	$1,323.71	$0.00	$1,152.46	$1,324.27
Sheep & Wool	$13,546.67	$12,825.11	$16,183.43	$16,041.90	$15,849.48	$15,635.41	$15,380.44	$50.00	$15,116.35	$15,460.37
Writing	$927.28	$811.75	$1,199.12	$970.48	$879.20	$712.17	$984.95	$0.00	$1,125.29	$1,010.30
Ribbons/Awards*	*	*	*	*	*	*	*	*	*	*
	$275,123.96	$284,356.07	$295,728.87	$253,547.28	$263,165.85	$279,944.60	$271,033.76	$30.87	$257,179.19	$288,253.44

*INCLUDED IN DEPARTMENTS

**2011 FAIR CANCELLED DUE TO FLOODING

***2015 POULTRY SHOW CANCELLED DUE TO AVIAN FLU

**** 2020 FAIR CANCELLED DUE TO COVID-19

***2022 POULTRY SHOW CANCELLED DUE TO AVIAN FLU

THIRTY-ONE YEARS COMPARISON BY MAJOR ENTERPRISES

	SPONSORSHIPS	INDEPENDENT	INDOOR	OUTDOOR	STORAGE	ENTRY & STALL FEES	CARNIVAL	NODAK	RENTALS	BEER GARDENS	GATE ADMISSION	GRANDSTAND	PARKING & CAMPING	MISC	PREMIUM ADS	INTEREST
1992	$97,741.64	$41,868.60	$127,624.03	$51,635.19	$17,156.80	$38,000.50	$131,149.93	$10,516.72	$367,283.90	$143,605.61	$553,994.99	$408,845.99	$54,751.00	$3,470.21	$6,923.00	$28,115.41
1993	$101,054.36	$43,883.06	$129,228.76	$58,499.80	$16,380.00	$39,030.47	$135,425.75	$7,549.41	$400,772.97	$152,802.25	$665,606.54	$441,703.11	$14,626.85	$4,187.85	$7,371.00	$10,677.29
1994	$130,744.40	$55,814.54	$128,456.86	$61,731.86	$20,687.00	$34,463.00	$144,453.57	$10,739.37	$416,217.91	$174,067.05	$674,797.36	$448,634.40	$14,669.30	$12,014.07	$6,630.00	$17,535.22
1995	$136,986.01	$68,725.14	$132,869.30	$82,919.28	$21,672.80	$40,092.56	$140,970.52	$6,900.95	$450,751.80	$173,513.14	$725,872.84	$520,336.06	$13,345.90	$92,862.69	$6,305.00	$28,521.74
1996	$138,785.00	$61,633.56	$136,229.01	$75,629.08	$20,771.00	$35,110.40	$141,904.76	$5,524.19	$398,787.58	$172,227.15	$673,812.54	$488,180.99	$16,689.95	$57,618.51	$5,300.00	$36,366.08
1997	$142,002.66	$72,511.06	$145,753.96	$81,870.55	$21,713.00	$35,212.40	$150,585.00	$8,729.27	$384,100.02	$162,113.74	$626,894.26	$433,419.44	$19,204.88	$102,564.71	$6,145.00	$24,610.93
1998	$188,844.45	$76,925.14	$152,441.55	$79,444.99	$21,854.00	$32,623.50	$149,959.49	$8,691.84	$503,034.35	$191,582.05	$696,266.12	$472,482.81	$20,441.06	$21,014.22	$5,096.66	$34,135.23
1999	$106,152.35	$67,661.75	$139,659.77	$84,236.45	$21,169.00	$36,305.04	$154,054.57	$6,260.00	$473,424.51	$204,240.45	$657,932.30	$596,424.00	$22,011.75	$49,903.09	$5,490.00	$32,354.05
2000	$270,156.46	$74,915.88	$139,210.07	$95,344.59	$21,348.00	$42,778.60	$156,132.79	$6,875.00	$523,100.17	$136,492.60	$639,841.13	$525,900.91	$19,526.66	$33,365.72	$4,370.00	$45,946.73
2001	$223,832.22	$73,141.03	$140,116.71	$92,236.46	$24,655.00	$40,877.26	$159,380.23	$5,261.00	$520,963.96	$166,742.10	$636,275.15	$527,586.53	$22,847.98	$22,604.53	$4,925.00	$35,230.93
2002	$206,884.60	$77,207.87	$138,760.30	$93,226.26	$21,966.00	$43,493.00	$150,469.25	$4,690.00	$508,582.44	$202,503.43	$653,787.84	$657,464.23	$28,855.00	$132,859.96	$5,225.00	$14,589.17
2003	$215,794.73	$79,451.64	$139,816.18	$108,456.60	$20,977.00	$45,455.00	$161,831.69	$17,300.00	$475,762.00	$231,815.22	$686,861.92	$793,258.80	$33,716.00	$11,896.74	$4,240.00	$7,444.58
2004	$206,581.76	$87,703.07	$155,927.58	$114,298.23	$22,624.00	$45,939.25	$177,497.37	$10,221.00	$511,261.19	$232,070.34	$819,910.88	$720,336.19	$41,909.50	$13,089.81	$0.00	$5,708.53
2005	$221,203.89	$88,737.71	$154,731.18	$146,266.43	$33,380.00	$41,371.00	$187,093.82	$12,341.32	$679,986.33	$288,217.70	$832,471.53	$1,067,409.59	$51,438.00	$16,094.79	$0.00	$13,878.03
2006	$220,618.25	$89,222.68	$162,628.36	$136,690.08	$37,067.00	$41,973.00	$178,038.05	$7,389.55	$505,409.21	$236,483.27	$776,308.20	$1,029,390.20	$57,020.00	$15,364.95	$0.00	$35,781.03
2007	$230,981.60	$102,558.06	$150,196.61	$129,393.87	$33,191.00	$42,663.00	$182,536.14	$11,443.51	$545,453.78	$272,700.75	$764,280.13	$1,199,863.58	$75,384.00	$7,503.97	$0.00	$39,089.78
2008	$198,968.28	$120,553.91	$145,047.02	$151,825.10	$34,779.80	$34,653.00	$241,630.87	$9,500.00	$627,499.09	$291,494.58	$801,574.49	$1,208,718.81	$77,265.00	$12,690.28	$0.00	$34,886.82
2009	$187,483.30	$117,419.34	$150,493.91	$184,215.47	$54,630.00	$35,218.50	$274,597.93	$7,800.00	$546,293.02	$397,587.20	$947,738.89	$1,895,259.36	$85,313.00	$19,181.55	$0.00	$17,086.44
2010	$222,150.00	$153,330.08	$151,678.10	$217,507.01	$58,690.30	$31,415.50	$273,606.04	$7,575.43	$577,172.26	$517,129.91	$989,141.07	$2,430,888.00	$92,439.00	$18,249.39	$0.00	$9,639.13
2011*	$195,047.21	($225.00)	$0.00	($425.00)	$52,512.50	$0.00	$644.00	$15,806.06	$703,097.33	$0.00	$2,153.00	($34,950.73)	$650.00	$8,902.21	$0.00	$8,438.37
2012	$355,502.79	$172,556.30	$151,178.63	$241,274.37	$106,807.50	$33,194.00	$297,836.68	$27,457.30	$938,731.60	$660,185.28	$1,200,028.20	$2,375,027.30	$166,297.00	$16,008.11	$0.00	$3,469.60
2013	$267,605.83	$173,747.84	$166,671.64	$255,505.22	$92,339.00	$39,453.00	$312,294.76	$22,462.50	$801,519.70	$569,101.53	$1,190,617.14	$2,797,754.57	$165,943.00	$16,168.39	$0.00	$2,774.53
2014	$226,752.31	$176,374.68	$168,486.91	$258,701.37	$111,745.00	$43,431.00	$317,764.34	$23,583.00	$791,313.91	$633,645.35	$1,189,762.76	$2,147,862.91	$167,665.00	$65,240.90	$0.00	$2,974.47
2015	$365,815.20	$173,622.91	$170,405.22	$259,716.80	$130,080.00	$42,879.50	$355,268.40	$28,065.58	$811,436.54	$628,500.66	$1,183,830.48	$2,923,148.15	$168,375.00	$94,993.98	$0.00	$2,778.24
2016	$302,688.26	$167,854.31	$165,295.99	$250,295.36	$135,469.25	$45,208.10	$331,188.22	$33,022.28	$845,296.18	$503,754.01	$1,264,418.23	$2,407,230.74	$160,800.00	$17,084.41	$0.00	$4,643.33
2017	$302,696.48	$160,801.88	$164,835.32	$262,003.56	$144,315.00	$41,712.00	$312,546.61	$30,030.00	$826,026.80	$512,779.90	$1,205,623.24	$2,078,323.28	$163,600.00	$15,972.09	$0.00	$5,755.45
2018	$309,730.54	$163,983.50	$165,297.88	$265,806.91	$146,870.00	$44,173.00	$323,662.48	$28,309.24	$826,590.00	$587,907.03	$1,259,044.76	$2,328,954.55	$169,690.00	$15,247.51	$0.00	$12,953.77
2019	$294,896.00	$168,148.29	$165,945.26	$267,497.46	$146,720.00	$41,509.00	$415,715.00	$27,950.90	$798,395.35	$503,400.00	$1,209,577.80	$1,998,734.73	$164,050.00	$20,228.77	$0.00	$20,123.22
2020	$156,376.90	$2,550.00	$400.00	$2,100.00	$152,970.00	($132.00)	$0.00	$29,150.00	$756,687.30	$0.00	$390.00	($10,814.98)	$580.00	$1,504.38	$0.00	$25,888.62
2021	$239,650.00	$185,804.34	$176,952.97	$286,379.89	$175,580.00	$42,123.00	$648,066.20	$30,600.00	$501,422.43	$493,942.33	$1,359,385.90	$2,023,174.36	$143,065.00	$2,493,574.82	$0.00	$17,699.48
2022	$363,245.78	$243,385.10	$164,400.79	$281,379.66	$180,010.00	$41,402.50	$664,397.00	$27,450.00	$627,817.67	$763,048.60	$1,474,136.64	$2,169,690.52	$185,855.00	$687,152.57	$0.00	$12,471.22

*2011 Fair cancelled due to flooding
**2020 Fair cancelled due to Covid-19

STATE FAIR GROWTH

Year	Attendance	**Livestock Entries (Open Class Only)	All FFA Entries	All 4-H Entries	*Other Divisions	Total Entries	Premiums Paid	Income	Expenses
1983	300,790	4,446	6,308	7,017	5,617	23,388	$117,254	$1,560,999	$1,426,699
1984	296,597	4,258	6,479	7,600	5,911	24,248	$120,083	$2,140,921	$2,123,436
1985	279,782	4,146	6,352	7,352	5,872	23,722	$140,517	$2,179,456	$2,155,629
1986	237,314	4,022	6,629	8,430	6,321	25,402	$127,751	$1,664,021	$1,814,850
1987	247,569	4,194	8,731	9,327	6,284	28,536	$151,215	$1,803,674	$1,747,844
1988	248,267	4,622	9,737	9,793	7,592	31,744	$160,336	$1,936,119	$1,957,875
1989	230,566	4,705	9,762	10,991	7,483	32,941	$164,176	$1,951,023	$1,896,224
1990	226,949	4,972	10,019	11,635	7,409	34,035	$167,170	$1,944,498	$2,074,316
1991	240,291	6,408	10,588	10,866	8,179	36,041	$169,217	$2,039,732	$1,697,486
1992	244,236	6,441	9,598	11,382	7,780	35,201	$179,218	$2,071,577	$2,333,713
1993	244,248	5,497	9,632	11,896	7,221	34,246	$147,497	$2,585,799	$2,357,436
1994	250,150	6,391	9,636	11,282	6,134	33,443	$147,381	$2,565,972	$2,497,946
1995	260,041	6,482	10,220	11,925	6,782	35,409	$146,288	$3,070,535	$2,794,103
1996	248,154	6,558	9,382	11,489	6,467	33,896	$143,837	$2,678,819	$2,999,225
1997	233,004	7,104	10,329	11,099	7,036	35,568	$165,747	$2,611,151	$2,673,766
1998	236,140	6,941	11,927	10,863	7,120	36,851	$173,327	$2,900,516	$2,714,889
1999	210,840	7,215	12,718	11,135	7,128	38,196	$180,425	$3,128,884	$3,098,148
2000	206,584	8,371	14,238	11,604	6,592	40,805	$189,324	$3,000,633	$3,047,789
2001	208,601	7,302	14,282	11,575	7,808	40,967	$196,170	$3,269,316	$3,190,199
2002	211,126	7,517	15,604	11,909	7,609	42,639	$186,876	$3,307,393	$2,982,581
2003	217,587	7,251	15,534	12,704	8,002	43,491	$194,252	$3,625,568	$3,694,827
2004	243,024	8,094	17,877	12,475	7,652	46,098	$206,049	$3,554,346	$3,576,068
2005	244,874	7,341	20,168	11,783	7,601	46,893	$213,514	$4,459,492	$3,951,718
2006	247,970	6,580	21,216	11,021	6,771	45,588	$210,690	$3,964,308	$4,205,077
2007	248,501	6,365	21,405	10,669	6,537	44,976	$217,347	$4,455,104	$4,119,248
2008	239,449	5,476	18,271	10,374	6,140	40,261	$226,636	$4,613,393	$4,331,299
2009	296,919	6,087	18,961	10,295	6,420	41,763	$230,125	$5,448,090	$5,016,629
2010	308,641	6,193	22,228	10,039	6,337	44,797	$272,865	$6,539,982	$6,013,375
2011***	0	0	0	0	0	0	$17,370	$1,339,444	$2,623,267
2012	310,839	4,675	26,393	9,409	4,911	45,388	$265,866	$7,593,577	$5,622,864
2013	320,485	5,670	22,512	9,254	5,855	43,321	$275,124	$7,581,754	$6,257,134
2014	314,446	5,910	23,679	9,446	6,122	45,157	$284,356	$7,061,248	$7,078,674
2015	305,093	6,732	27,012	9,240	6,465	49,449	$295,729	$8,135,448	$9,272,248
2016	293,123	7,188	22,179	10,024	6,909	46,300	$253,547	$7,837,892	$6,988,322
2017	299,077	6,518	23,633	10,078	6,829	47,058	$263,166	$7,097,041	$6,766,291
2018	318,248	5,807	23,789	10,227	7,175	46,998	$279,945	$7,419,426	$6,678,860
2019	293,145	6,233	22,809	9,673	6,998	45,713	$271,034	$6,970,183	$6,978,068
2020****	0	0	0	0	0	0	$31	$1,586,472	$2,150,170
2021	310,685	6,781	17,464	8,395	5,691	38,331	$257,179	$9,463,315	$5,750,501
2022	314,271	6,141	19,237	8,563	7,420	41,361	$288,253	$8,534,101	$7,281,254

Income and Expenses include State Premium Appropriations and Bonding Assistance, but no State funded Capital Improvements.
*Other Divisions include Ag Products, Domestic Arts, Needlework, Flowers, Arts & Crafts, Photography, Writing & Education.
**Livestock Entries include Horse, Beef, Goats, Sheep, Swine, Rabbits, Dairy & Poultry.
***2011 Fair cancelled due to flooding
****2020 Fair cancelled due to Covid-19

ENTRIES

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Number of Beef	371	411	369	339	408	345	336	367	298	233	359	448	355	327	230	258	246	333	230	215	Flood	256	224	211	237	198	245	238	170	Covid-19	252	235
Entries	579	736	533	656	584	479	482	536	472	380	496	558	493	461	495	530	491	494	412	333	Flood	330	370	476	539	425	411	421	355	Covid-19	412	404
Number of Dairy	180	200	135	139	126	84	71	126	191	162	71	91	130	135	75	110	116	125	98	120	Flood	102	115	90	93	80	79	61	78	Covid-19	61	81
Entries	391	424	228	254	184	126	124	212	222	259	122	98	199	307	102	129	154	133	125	153	Flood	114	140	130	105	152	135	92	90	Covid-19	109	121
Number of Swine	disease	50	92	95	63	80	56	49	175	147	420	407	305	311	300	308	469	409	300	273	Flood	242	253	228	225	214	230	273	287	Covid-19	269	292
Entries	disease	89	137	146	107	111	93	90	279	155	434	422	527	617	566	599	512	461	427	464	Flood	429	739	398	491	520	475	547	627	Covid-19	592	599
Number of Sheep	573	625	639	574	629	683	636	512	679	597	447	340	340	403	504	396	518	484	356	376	Flood	263	347	497	632	435	476	465	418	Covid-19	525	463
Entries	844	924	947	1039	772	1115	845	679	893	847	640	485	588	560	648	597	647	624	623	530	Flood	341	650	543	843	825	866	805	770	Covid-19	887	762
Number of Goats/Llamas	32	36	38	41	59	56	50	46	55	33	25	18	16	40	51	71	47	65	70	75	Flood	136	173	163	191	267	286	319	292	Covid-19	330	406
Entries	82	68	108	114	152	108	112	99	91	62	60	58	56	75	84	130	102	110	100	109	Flood	157	221	341	312	537	470	556	579	Covid-19	629	643
Number of Poultry	766	881	457	663	578	429	269	378	213	259	279	409	295	269	176	261	208	230	225	260	Flood	284	192	230	0	237	298	311	333	Covid-19	364	0
Entries	878	981	557	713	578	429	269	378	213	259	262	367	317	261	168	249	198	217	249	315	Flood	310	196	244	Cancelled	266	307	318	349	Covid-19	374	Cancelled
Number of Rabbits	124	159	162	168	243	318	1149	1388	870	596	252	300	350	508	360	268	274	305	340	316	Flood	390	320	330	486	434	363	278	454	Covid-19	310	290
Entries	124	159	182	186	243	318	1149	1388	1204	796	547	549	871	1089	899	592	1220	1006	1045	1264	Flood	1498	1259	1391	1732	1813	1545	787	1278	Covid-19	1356	1571
Number of Horses	722	647	631	650	637	734	726	755	692	897	872	1079	909	812	775	915	673	611	589	560	Flood	667	865	645	850	919	578	599	510	Covid-19	410	514
Entries	3510	3060	2805	3283	3862	3874	4030	3559	3841	5017	4741	4980	4833	4724	4379	3754	3041	2380	3106	3025	Flood	1496	2095	2387	2710	2650	2309	2281	2185	Covid-19	2422	2041
Ag Products	389	396	292	389	420	533	519	356	246	260	498	217	362	326	300	334	306	188	170	172	Flood	215	193	173	266	227	173	242	181	Covid-19	156	143
Domestic Arts & Meats	1860	1064	870	857	981	779	718	785	821	727	826	583	736	671	710	723	589	448	502	501	Flood	527	710	441	498	455	440	624	439	Covid-19	249	139
Sunflowers & Snacks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Flood	0	0	0	0	0	0	0	0	Covid-19	0	0
Needlework	917	928	833	689	714	584	679	679	613	605	603	493	579	589	453	451	348	304	342	321	Flood	393	325	251	300	295	283	341	296	Covid-19	369	219
Flowers	471	637	523	542	736	436	396	537	543	548	607	406	907	948	971	920	920	948	1002	739	Flood	561	962	849	1043	1036	1013	1230	1007	Covid-19	794	752
Fine Arts	514	563	556	548	552	511	495	456	555	377	329	348	344	355	371	235	222	269	266	326	Flood	219	253	219	377	209	242	289	345	Covid-19	267	222
Photography	555	517	354	357	322	426	497	472	483	433	365	438	448	533	455	451	506	410	464	615	Flood	543	448	515	458	451	432	439	408	Covid-19	309	316
Number of FFA	10588	9598	9632	9636	10220	9362	10329	11927	12718	14238	14282	15604	15534	17877	20168	21216	21405	18271	18960	22228	Flood	26393	22512	23679	27012	22179	23633	23789	22809	Covid-19	17464	19237
Number of 4-H	10866	11382	11896	11282	11925	11489	11099	10863	11135	11604	11575	11909	12704	12475	11783	11021	10669	10374	10295	10039	Flood	9409	9254	9446	9240	10024	10078	10227	9673	Covid-19	8395	8563
School Entries	2948	3129	3337	2285	2753	2779	3350	3535	3553	3805	4191	4671	4249	4061	4159	3542	3175	3573	3474	3477	Flood	2555	2929	3387	3413	4137	4164	3945	4238	Covid-19	3460	5605
Writing Entries	475	490	440	451	293	427	365	255	270	400	304	430	350	150	150	100	452	100	125	140	Flood	316	46	287	110	99	82	65	84	Covid-19	87	24
Dairy Bake-off &	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Flood	0	0	0	0	0	0	0	0	Covid-19	0	0
Crisco Contest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Flood	0	0	0	0	0	0	0	0	Covid-19	0	0
Special Food Shows	50	56	16	16	11	12	17	45	44	33	85	23	27	19	32	15	19	6	75	46	Flood	57	19	0	0	0	0	0	0	Covid-19	0	0
	36,041	35,201	34,246	33,443	35,409	33,898	35,568	36,851	38,196	40,805	40,967	42,639	44,124	46,098	46,893	45,588	44,976	40,310	41,762	44,797	Flood	45,863	43,321	45,157	49,449	46,300	47058	46998	45713	Covid-19	38331	41361

MAJOR CAPITAL IMPROVEMENTS
Source of Revenue
(also includes State and Local support of facilities)

The ND State Fair was authorized by the 1965 State Legislature with the 1st Fair held July 17-23 of 1966.

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
1969	4-H & FFA BARN	$25,000		
	1/4 Mile Race Track		$20,000	
1971	Horse Barn		$16,000	$39,000
1975	Caretakers House			$27,000
	All Seasons Arena	$500,000	$1,700,000	
1976	FFA Building	$250,000		
	Horse Barn & Stalls	$200,000		
	Paving & Lighting		$94,000	$200,000
	Interest			$28,713
1977	New Shop			$11,000
	Kiddies Barn		$8,000	
	Interest			$29,423
1978	Warehouse		$1,700	$3,000
	Expo Barn & Stalls & Wash	$500,000		
	Trailer Park	$40,000		
	Sewer/Water/Electric System	$60,000		
	3/8 Mile Race Track		$30,000	$25,000
	Security Fencing			$75,000
	Toilets			$27,000
	Interest			$23,779
1979	Grandstand Seats			$35,000
	Jaycees Building		$60,000	
	New Sidewalks			$8,000
	Interest			$16,658
1980	Avenue of Flags		$2,500	$2,500
	Crops & Gardens Bldg			$70,000
	Parking Lot - Land			$95,000
	Interest			$13,976
1981	Fencing			$5,913
	Paving Around Barns			$60,170
	Front Sign			$5,980
	Sewer & Water Drains on Ind. Midway			$4,125
	Parking Barriers & Signs			$3,160
	Expanding Outdoor Horse Arena			$1,000
	Interest			$12,524

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
1982	Expanding Outdoor Horse Arena			$1,000
	Landscape Machinery Area South of Com. Bldg.			$3,000
	New Aluminum Seats for Grandstand Bleachers			$40,000
	New Stalls for Goats & Sheep			$7,500
	New Parking Lot Sign			$6,250
	Fencing East Lot			$4,000
	New Stage			$49,000
	1st Phase of Electrical			$6,440
	Renovation	$110,600		
	Steel Post & Chain Fences Around Grounds			$10,038
	Concrete Benches		$650	
	Beer Garden Addition		$6,500	$8,868
	Electrical Service for Oil Show			$1,400
	Construction Parking Lot N of Grounds			$7,300
	Stage			$48,658
	Pave Shuttle Bus Route			$2,004
	Interest			$11,847
1983	Stage Cover		$7,800	$15,800
	Electrical	$39,400		$38,614
	Comfort Station			$73,022
	Signage			$5,652
	Sheriff's Office			$1,029
	Landscaping			$1,094
	Livestock Pens			$3,815
	Interest			$10,007
1984	Parking Lot Landscaping			$23,852
	Trees & Shrubs			$1,999
	Signage			$6,565
	Grandstand Gates & Entries			$2,710
	Ticket Office Addition			$4,194
	Pave Front of Grandstand			$8,800
	Curbs			$2,970
	In-field Transformer			$2,700
	Spotlight Stand			$750
	Commercial Building II			$473,324
	Comfort Station Architect			$960
	Landscaping at Stage II, Remove Road			$6,877
	Interest			$18,601
1985	All Seasons Arena Companion Structure & Office under contract with interest payments pledged as of 1/8/85		$1,486,418	$433,658
	Landscape around Pond			$590
	Paving Front Grandstand			$5,325
	Remodel Picnic Area			$4,459

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
1986	Signage			$764
	Trees			$1,080
	Waterline			$8,678
	Beer Gardens			$263,633
	Interest		$25,950	$44,338
	Paving West Arena		$45,000	$22,961
	Sewer Improvement		$166,181	$1,908
	Paving			$13,775
	Beer Gardens Heating			$24,611
	Beer Gardens Fencing			$1,142
	Concessions Area Arena II		$21,210	
	Land			$70,000
	Arches			$6,733
	East Parking Lot Paving			$420
	Trees			$320
	Interest		$88,234	$70,423
1987	Arches		$35,000	$23,673
	Paving by Arch		$9,845	$8,600
	Dairy Barn Lighting			$1,041
	Morton Shop			$9,357
	Stage III			$4,800
	Interest		$78,152	$120,339
1988	Cultural Concessions Area		$8,057	
	Cultural Building			
	Theater/Conference Room/ Kitchen/Equipment/Restrooms		$1,594,660	$1,377,706
	Parking Lot			
	Gym Dandy's Center	$70,000		$330,000
	Dressing Room			$7,920
	Backstage Bathroom			$1,884
	Free Stage			$1,000
	Defaulted Pledges		($357,000)	$357,000
	Pedestrian Control			$3,937
	Restaurant I		$60,119	
	Honeywell Air Cleaners			$1,825
	Interest		$65,595	$86,831
1989	Carnival Bathroom			$14,605
	Commercial III/Sidewalk			$8,424
	Gate Change/Shuttle Route			$10,055
	Dressing Rooms			$2,701
	Pepsi Gate		$15,000	$1,569
	Restaurant II		$106,045	
	Visibility Barrier Fence			$3,135
	State Appropriation	$201,027		($201,027)
	Interest		$73,975	$71,547

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
1990	Camping			$5,176
	Comm II/Heating & Air			$139,559
	Comm II Restaurant		$86,706	
	Horse Barn			$3,000
	Beer Gardens/Concrete			$443
	Shuttle Route			$1,849
	Coffee Room			$495
	State Appropriation	$210,000		($210,000)
	Interest		$72,821	$247,093
1991	Camping/Elec/Sewer		$7,200	$10,000
	Comm II/Heat, Air, Lights			$5,727
	Horse Barn II/Liner			$1,312
	Cultural Bldg/Arbitration			$13,834
	Ticket Booths			$3,179
	Ticket Office/Electric			$545
	Handicap Access/Grandstand			$3,597
	Land			$5,000
	Surface Drainage/Culverts			$1,400
	Arena I Retrofit		$370,000	
	Interest			$329,883
1992	Expo Barn Concrete		$27,339	
	Fence			$6,293
	Ticket Booths			$3,810
	State Appropriations	$210,000		($210,000)
	Interest			$261,620
1993	Horse Barn Concrete		$74,116	
	City/Arena Maintenance Repairs		$30,000	
	State Appropriations	$210,000		($210,000)
	Interest			$239,414
1994	West Lot - Comfort Stations		$225,645	$27,626
	Barn Moving		$119,350	
	Grandstand Restrooms			$40,407
	County/Building & Grounds Repair		$57,524	
	City/Arena Maintenance Repairs		$80,000	
	Interest			$303,850
1995	West Lot			$19,550
	Moving Reader Board Sign			$7,350
	East Lot	$30,000	$20,000	$91,261
	City/Arena Maintenance Repairs		$80,000	
	County/Building & Grounds Repair		$67,818	
	State Appropriations	$210,000		($210,000)
	Interest/Debt Service			$186,333

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
1996	Midway Transformer			$1,000
	Midway Parking			$24,709
	Stage Roof			$119,233
	Street Lights			$5,500
	City/Arena Maintenance Repairs		$80,000	
	County/Building & Grounds Repair		$69,849	
	Interest			$179,319
	Flickertail Concrete			$4,358
	Game and Fish		$103,000	
	Pond Fountain			$2,324
	Sprinkler System			$3,828
	City/Arena Maintenance Repairs		$80,000	
	County/Building & Grounds Repair		$68,870	
	State Appropriations	$210,000		($210,000)
	Interest			$171,886
1998	Flat Track - Drag Strip		$290,344	
	County/Building & Grounds Repair		$85,678	
	City/Arena Maintenance Repair		$80,000	
	Arena I Restrooms			$70,000
	Pond Fountain			$674
	Grounds Keeper's Garage			$11,008
	Grounds Keeper's House			$5,230
	Interest			$165,602
	Expansion		$241,881	$4,664
1999	New Asphalt			$112,049
	Fence Relocation North of Fair			$7,782
	North Road Relocation		$50,000	$12,500
	Pavilion Project			$829
	Electrical for Machinery Row			$15,487
	West Lot Camping Improvements			$11,781
	East Lot Fence Remove/Replace			$410
	Industrial Lot Gravel		$51,000	
	Gate Repair/Install Barrier			$835
	City/Arena Maintenance		$80,000	
	County		$91,605	
	City/Magic Place		$6,916,560	
	State Appropriations	$210,000		($210,000)
	Interest			$156,184
2000	City/Magic Place/Renovation		$1,445,519	
	City		$57,566	
	Kiddie barn relocation/parking			$16,683
	Porter land			$6,000
	Porter land fencing			$2,324
	State Fair Park			$33,090
	West lot camping			$9,119
	County		$95,328	
	Interest			$148,137

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
2001	Carnival lot relocation			$93,892
	Super Cross Track		$30,000	
	Super Cross Fence		$15,000	
	Super Cross Water Point		$6,000	
	State Appropriations	$210,000		($210,000)
	City		$95,320	
	County		$180,140	
	Interest			$138,066
2002	Asphalt			$32,210
	Camping Electrical East Lot		$15,030	
	Camping Electrical West Lot		$10,104	
	Office Cupboards			$1,942
	City		$99,681	
	County		$190,367	
	Interest			$135,639
2003	Air Conditioned Jaycees			$7,322
	Air Conditioned Commercial I			$29,268
	City		$100,965	
	County		$195,615	
	East Lot Electrical Upgrade			$9,271
	Gate Arches			$32,498
	Midway Restrooms			$154,621
	Office Cupboards and Desks			$3,519
	State Appropriations	$210,000		($210,000)
	Street Light (sand box)			$1,284
	Interest			$83,597
2004	Arena Hallway Flooring			$59,249
	City		$116,240	
	County		$203,393	
	Independent Midway Renovation			$31,412
	Interest			
	Office Cupboards and Desks			$2,176
	Street Light			$2,408
	West Lot Electrical Upgrade			$6,200
	Interest			$79,541
2005	Electrical Upgrades			$11,538
	City		$133,300	
	County		$212,371	
	Gate Arches Lighting			$1,917
	Office Cupboards			$1,230
	State Appropriations	$210,000		($210,000)
	West Lot Electrical Upgrade		$50,311	$23,852
	Interest			$73,073

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
2006	All Seasons Arena Seating Upgrade		$500,395	$200,000
	City		$115,000	
	County		$220,000	
	East Lot RV			$113,261
	West Lot Electrical & Grass Lots			$2,500
	Interest			$65,410
2007	All Seasons Arena Seating Upgrade		$7,511	$26,940
	Asphalt	$28,488		
	City		$169,495	
	County		$236,789	
	Expo Barn Fan			$14,258
	East Lot RV			$4,312
	Interest			$52,365
	State Appropriations	$210,000		($210,000)
2008	Asphalt	$2,157		
	City		$235,828	
	County		$281,032	
	Electrical RV Upgrade			$15,500
	Commercial III Air Conditioner			$36,069
	Grandstand Project	$120,200		
	Interest			$43,586
2009	Arena I Break Room			$10,385
	Asphalt	$234,356		
	Electrical Upgrade East Lot RV			$39,617
	Electrical Upgrade Carnival RV			$9,737
	Electrical Upgrade South HB II			$15,000
	FFA Air Conditioner			$18,505
	Grandstand Approp 2007-2009	$129,800		$4,046
	Grandstand Approp 2009-2011	$969,986		
	Interest Paid			$34,861
	North Road			$12,500
	Umbrella's Food Court			$19,351
	City		$260,885	
	County		$284,198	
	State Appropriations	$210,000		($210,000)
2010	Industrial Lot Regrade			$18,925
	Umbrella's Food Court			$23,159
	West Lot Comfort Station		$30,500	$156,153
	Carpet-Norsk Room & TJs			$7,370
	Night Deposit Vault			$4,769
	East Lot RV Embankment			$25,000
	Electrical Upgrade Carnival RV			$7,360
	Expo Barn Re-Roof Wings			$34,210
	Food Court Utilities			$33,855

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
2010	Regrade West Lot			$10,066
(cont)	Ticket Booth			$7,237
	Asphalt			$102,751
	City		$297,787	
	County		$335,795	
	Interest			$31,999
	Grandstand	$13,003,452		$58,019
2011	Asphalt			$59,157
	Grandstand	$1,026,562		$95,699
	Grounds Keeper House			$45,355
	Industrial Lot Power			$84,155
	Interest			$21,111
	State Fair Center Lobby Piers			$12,623
	Ticket Booth			$6,679
	Umbrella's Food Court			$19,498
	West Lot Comfort Station			$9,987
	West Lot Electric Upgrade			$3,984
	City		$408,188	
	County		$370,424	
2012	Asphalt			$241,083
	Grandstand Concrete			$25,524
	Grandstand Snow Retention System			$63,028
	Grandstand Stage Roof Anchors			$4,224
	Hockey Boards			$162,051
	Ice Floor			$895,402
	Industrial Lot Lights			$36,680
	Industrial Lot Asphalt			$80,200
	Interest			$38,409
	Pond Fence			$16,230
	Re-Seed Grass			$2,600
	Regrade Dirt South of Horse Barn II			$4,000
	RV Booth			$3,961
	Security Cameras			$9,730
	Sprinkler System			$14,499
	State Fair Center HVAC Unit			$18,000
	Theater Overhead Door			$7,086
	West Lot Gravel			$29,666
	City		$792,775	
	County		$378,022	
	State Appropriations	$210,000		($210,000)

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
2013	Bubbas			$24,024
	Carpet-Fair Office			$18,018
	Commercial I Roof			$46,837
	FEMA Trailers			$11,000
	Fence-Midway			$3,338
	Fence Panels			$7,500
	Grandstand Bird Control			$142,597
	Hot Water Heater-4-H Hall			$16,782
	HVAC-4-H Hall			$195,210
	Lights-Expo Barn Show Ring			$2,110
	Overhead Door-Bunny Barn			$1,988
	Portable Light Towers			$12,000
	RV Dump			$22,920
	Security Cameras			$44,233
	Sprinkler System			$8,800
	Street Lights			$1,447
	West Lot Electrical Upgrade			$2,831
	Flood Loan Payoff	$647,361		$211,359
	City		$507,556	
	County		$434,795	
2014	Asphalt	$2,287,185		$762,970
	Curling Club Floor		$28,020	$69
	East Lot Sign			$7,396
	Upgrade Power North of Commercial I			$12,390
	Fiber Optics			$73,000
	HVAC Upgrades			$16,606
	Historical Society Sub Meter			$7,433
	SFC Sub Meter			$24,950
	Broadway Reader Board			$86,780
	4-H Barn Roof Replacement			$38,000
	Industrial Lot RV Dump			$10,481
	FFA Hall Remodel			$262,141
	Stage 7 Relocate			$18,698
	Street Lights			$6,202
	Theater Walk In Door			$3,680
	Viggy's Fire Protection			$1,765
	Commercial III Office Roof Replacement			$13,131
	Security Cameras			$17,082
	Mega Ride Trailer			$11,615
	City		$524,976	
	County		$462,944	

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
2015	Asphalt	$462,815		$143,936
	Arena Mechanical/Lighting/Sound System			$1,713,382
	Backstage Power Upgrade			$9,307
	Curling Club Floor		$246,980	$19,388
	Drainage Ditch-East Lot			$11,992
	Grandstand Concrete			$24,504
	Grandstand Mudjacking			$7,800
	Grandstand Stage Roof			$1,178,980
	FFA Hall Remodel			$1,119,630
	Food Court Power Upgrade			$1,988
	Magic Place HVAC Repair			$23,386
	SFC Roof Repair			$9,236
	Street Lights			$5,000
	West Lot Power Upgrade			$24,427
	City		$483,765	
	County		$511,531	
2016	Asphalt	$433,461		$10,460
	Arena Mechanical/Lighting/Sound System			$81,504
	CoCo's Restaurant Remodel			$485,155
	Commercial II HVAC System			$32,480
	Digital Message Board by Gate D			$101,180
	Electric Upgrade Commercial III			$4,340
	Electric Upgrade East of Dairy Barn			$8,938
	Grandstand Fence			$4,630
	Grandstand Stage Roof Gutters			$3,217
	Mudjack Magic Place			$10,000
	Relocate NoDak Building			$26,372
	Sprinkler System-Kids Kingdom			$4,100
	City		$316,979	
	County		$522,517	
2017	Asphalt	$33,789		$8,555
	Commercial II HVAC System			$19,465
	Sprinkler System Kids Kingdom			$3,114
	Land & Storage Units Across Burdick Expressway			$486,862
	Grandstand Stage Roof Sign			$26,480
	Parking Lot Repair			$5,798
	Flickertail Lighting			$2,438
	City		$270,972	
	County		$578,398	
2018	Magic Place Bathroom Upgrade			$13,169
	Commercial II Concession Stand			$3,880
	Commercial II Power Upgrade			$15,526
	West Lot Fence			$31,000
	East Lot Fence-SE Corner			$2,500
	Grandstand Sprinkler System			$137,786
	Guard Posts-Storage Unit Lot			$3,995
	LED Lighting Upgrades			$6,217

CONTINUED MAJOR CAPITAL IMPROVEMENTS

YEAR	PROJECT	STATE FUNDS	LOCAL FUNDS	FAIR FUNDS
2018	Shade Sails			$24,176
(cont)	Sprinkler System-West of JayCee Building			$2,375
	Security Cameras			$12,093
	State Fair Center Roof Repairs			$24,369
	City		$188,817	
	County		$513,372	
2019	Norsk Room Carpet			$9,438
	Commercial II HVAC			$21,088
	Electric Upgrade South of Game & Fish			$41,138
	Expo Barn Roof			$147,860
	Removal of Ward County Historical Society			$100,000
	Ward County Historical Society Foundation Removal & Lot Leveling			$46,660
	Land-Lot 55 Elmwood			$105,824
	Demolition of House Lot 55 Elmwood			$12,000
	Land-Lot 54 Elmwood			$15,000
	LED Lighting Upgrades			$4,484
	Pub Acoustic Panels			$10,000
	West Lot Comfort Station Hot Water Heater			$19,890
	Raypak Boiler Heat Exchanger			$15,485
	Arena Zam Room Boiler			$20,542
	East Lot Gravel			$9,734
	City		$197,258	
	County		$455,875	
2020	Lighting upgrade outdoors -- LED			$4,550
	West Park			$153,814
	City		$243,547	
	County		$468,822	
2021	Horse Barn Roof Remodel			$23,070
	West Park Electricity Hookups			$23,636
	City		$155,288	
	County		$374,478	
2022	Camping East Lot/West Lot			$55,729
	Bathroom Hand Dryers			$4,283
	Horse Barn Power			$8,948
	Lighting Upgrade 4H/FFA Halls			$59,500
	Land & Fairview Lodge			$154,818
	Security Cameras			$5,882
	Sprinkler System Flickertail/North C1			$5,850
	City		$154,739	
	County		$376,841	
	Misc. Items Listed			$970,265
	TOTAL =	$23,925,639	$31,272,241	$20,074,875

1966 MAJOR IMPROVEMENTS: Non-specified improvements include the purchase of props, tables, chairs, display curtains, stock panels, tractors, vehicles and other equipment. The remodeling of the plumbing of 3 bathrooms in the Arts & Crafts Building; the remodeling of the grandstand ticket office; the addition of a mens toilet in the Arts & Crafts Building; $8,000 worth of hand dryers; new staging; sodding of boulevards; replanting of grass; remodeling of the beer gardens & 4-H building; ticket booths; installation of new gates, fences & dividers; the demolition of two horse barns, the old hog & sheep barn, two race barns, an old log barn, two houses & the old office. The construction of a show mobile stage; a new underground drainage system; dredging of the pond; construction of a horse arena; cattle tie outs; new parking lot roadway & lights; aluminum benches; more portable bleachers; aluminum picnic tables; re-roofing of the dairy barn; painting of the domestic arts building, beef barn & dairy barn; new soffits on the horse barn; miscellaneous fencing; remodeling the pub bar & diaper stations; painting the grandstand. Over $835,291 worth of additional significant changes & improvements.

***Major improvements do not include general routine maintenance repairs, the purchase of consumable supplies, or replacement of equipment.

Footnote: A small portion of the interest credited to the support of Fair funding from 1976-1984 could possibly be credited to local funds.

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CPAs & BUSINESS ADVISORS

October 26, 2022

To the Board of
North Dakota State Fair Association
Minot, North Dakota

We have audited the financial statements of North Dakota State Fair Association as of and for the year ended September 30, 2021, and have issued our report thereon date October 26, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated November 9, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of North Dakota State Fair Association solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of North Dakota State Fair Association major federal program compliance, is to express an opinion on the compliance for each of North Dakota State Fair Association major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the North Dakota State Fair Association's internal control over compliance.

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We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 26, 2022. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated October 26, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. The significant accounting policies used by North Dakota State Fair Association are described in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the net pension liability and other postemployment benefits, which is based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the net pension liability and other postemployment benefits and determined that it is reasonable in relation to the basic financial statements taken as a whole.

The North Dakota State Fair Foundation's (Foundation) estimate of the allowance for doubtful accounts is based on an appraisal report of the property. We evaluated the key factors and assumption used to develop the allowance and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The misstatements in the attached schedule that we identified as a result of our audit procedures were brought to the attention of, and corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated October 26, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with North Dakota State Fair Association, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as North Dakota State Fair Association's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing North Dakota State Fair Association's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the School Board, and management of North Dakota State Fair Association and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Bismarck, North Dakota

Client: ***North Dakota State Fair Foundation***
Engagement: ***North Dakota State Fair Foundation***
Period Ending: ***9/30/2021***

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
CLIENT POST: To record PY deferred revenue			
2560-1500-0 EB	Deferred Revenue	49,993.00	
3993-1500-0	RETAINED EARNINGS	49,993.00	
2560-1500-0 EB	Deferred Revenue		49,993.00
4060-1500-5	Donation Revenue		49,993.00
Total		**99,986.00**	**99,986.00**
Adjusting Journal Entries JE # 2			
CLIENT POST: To record escrow liabilities as contribution revenue.			
2010-1500-6	Escrow - Agricultural Donations	2,750.00	
2010-1500-7	Escrow - Infrastructure	1,100.00	
2010-1500-9	Escrow Scholarships & Grants	5,000.00	
5408-1500-7	Scholarships	45,000.00	
4060-1500-0	Contributions		53,850.00
Total		**53,850.00**	**53,850.00**
Adjusting Journal Entries JE # 3			
CLIENT POST: To reclass donated expense out of revenue			
9509-1500-0	Other Expenses	49,279.00	
4060-1500-5	Donation Revenue		49,279.00
Total		**49,279.00**	**49,279.00**
	Total Adjusting Journal Entries	**203,115.00**	**203,115.00**
	Total All Journal Entries	**203,115.00**	**203,115.00**

Financial Statements
September 30, 2021

North Dakota State Fair Association

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Independent Auditor's Report

The Board of Directors
North Dakota State Fair Association
Minot, North Dakota

Report on the Financial Statements
We have audited the accompanying financial statements of the North Dakota State Fair Association, a component unit of the State of North Dakota, and of its discretely presented component unit, North Dakota State Fair Foundation, as of and for the year then ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of North Dakota State Fair Association, and of its discretely presented component unit as of September 30, 2021, and the respective changes in financial position and cash flows, where applicable, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter
As discussed in Note 1, the financial statements of North Dakota State Fair Association, an enterprise fund of the State of North Dakota, are intended to present the financial position, the changes in financial position and cash flows of only that portion of the business-type activities of the State of North Dakota that is attributable to the transactions of North Dakota State Fair Association. They do not purport to, and do not, present fairly the financial position of the State of North Dakota as of September 30, 2021, the changes in its financial position, or its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedules of Employer's Share of Net Pension Liability and Employer Contributions, and Schedules of Employer's Share of OPEB Liability and Employer Contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2022 on our consideration of the North Dakota State Fair Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the North Dakota State Fair Association's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Dakota State Fair Association's internal control over financial reporting and compliance.

Eide Bailly LLP
Bismarck, North Dakota
October 26, 2022

This section of the Association's annual financial report presents our analysis of the financial performance during the fiscal year that ended September 30, 2021. Please read it in conjunction with the financial statements, which follow this section.

Financial Highlights

- The Association's net position increased by $2,457,593 or 9.45% in fiscal year 2021.
- During fiscal year, the Association's operating revenues increased by $5,380,923 or 460.17%, while operating expenses increased by $3,160,296 or 75.51%.
- Fair revenues increased to $9,583,519 or 419.44%.
- Property and equipment additions totaled $0.
- Depreciation expense totaled $1,205,732.

Overview of the Financial Statements

This annual report consists of three parts: Management's Discussion and Analysis, Financial Statements, and Required Supplementary Information. The Financial Statements also include notes that explain in more detail some of the information in the financial statements.

Required Financial Statements

The Financial Statements of the Association report information about the Association using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about its activities. The Balance Sheet includes all of the Association's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to Association creditors (liabilities). It also provides the basis for computing rate of return, evaluating the capital structure of the Association and assessing the liquidity and financial flexibility of the Association. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Change in Net Position. This statement measures the success of the Association's operations over the past year and can be used to determine whether the Association has successfully recovered all its costs through its user fees and other charges, profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the Association's cash receipts and cash payments during the reporting period.

The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Financial Analysis of the Association

One of the most important questions asked about the Association's finances is "Is the Association as a whole better off or worse off as a result of the year's activities?" The Balance Sheet, and the Statement of Revenues, Expenses and Changes in Net Position report information about the Association's activities in a way that will help answer this question. These two statements report the net position of the Association and changes in them. You can think of the Association's net position-the difference between assets, deferred outflows and inflows and liabilities-as one way to measure financial health or financial position. Over time, increases or decreases in the Association's net position are one indicator of whether its financial health is improving or deteriorating. However, you will need to consider other non-financial factors such as changes in economic conditions, population declines, and competitive forms of entertainment.

Net Position

To begin our analysis, a summary of the Association's Balance Sheets is presented in the following:

Condensed Balance Sheets
(In Thousands of Dollars)

The condensed balance sheet shows the categories of items that are owned and owed by the Association. Total assets increased by $2,427 thousand from 2020 to 2021 mainly due to the depreciation of capital assets. Total deferred outflows of resources decreased by $307 thousand from 2020 to 2021 due to changes in assumptions such as inflation, discount, and investment rates of return. Total liabilities decreased $1,756 thousand from 2020 to 2021 mainly due to payments being made on the bond.

	2021	2020	Dollar Change	Total Percent Change
Assets				
Current and other assets	$ 9,837	$ 6,205	$ 3,632	58.53%
Capital assets	21,856	23,061	(1,205)	-5.23%
Total assets	31,693	29,266	2,427	8.29%
Deferred outflows of resources	1,269	1,576	(307)	-19.48%
Total assets and deferred outflows of resources	32,962	30,842	2,120	6.87%
Liabilities				
Current liabilities	275	226	49	21.57%
Long-term debt outstanding	1,155	1,297	(143)	-11.02%
Other liabilities	1,035	2,693	(1,659)	-61.60%
Total liabilities	2,465	4,216	(1,753)	-41.57%
Deferred inflow of resources	2,034	621	1,414	227.76%
Net Position				
Net invested in capital assets	20,571	21,634	(1,063)	-4.91%
Unrestricted	7,892	4,371	3,521	80.55%
Total net position	$ 28,463	$ 26,005	$ 2,458	9.45%

Condensed Statements of Revenues, Expenses and Changes in Net Position
(In Thousands of Dollars)

	2021	2020	Dollar Change	Total Percent Change
Operating Revenues				
Fair proceeds and other revenue	$ 6,278	$ 927	$ 5,351	577.58%
Arena revenue	261	242	19	7.96%
Other revenue	11	0	11	0.00%
	6,550	1,169	5,381	460.17%
Nonoperating Revenues				
Local grants	666	635	31	4.93%
Federal grant	2,349	-	2,349	0.00%
Interest and investment income	18	26	(8)	-30.47%
(Loss)/Gain on sale of fixed assets	-	15	(15)	0.00%
	3,033	676	2,357	348.93%
Total Revenues	9,583	1,845	7,738	419.44%
Operating Expenses				
General expenses	4,039	732	3,307	451.78%
Depreciation expense	1,206	1,463	(257)	-17.57%
Salaries, wages and vacation pay	1,845	1,991	(146)	-7.33%
Premiums, trophies and awards	257	-	257	0.00%
	7,347	4,186	3,161	75.51%
Non Operating Expenses				
Interest expense	49	53	(4)	-7.02%
Bond fees	13	13	0	0.60%
Amortization	(12)	(12)	-	0.00%
	50	54	(4)	-8.03%
Total Expenses	7,397	4,240	3,157	74.44%
Transfers -				
State Appropriations	271	-	271	0.00%
Change in Net Position	2,457	(2,396)	4,853	-202.58%
Net Position, Beginning of Year	26,005	28,401	(2,396)	-8.43%
Net Position, End of Year	$ 28,463	$ 26,005	$ 2,457	9.45%

The condensed statements of revenues, expenses and changes in net position shows both the revenue streams and expenditures associated with operating the Association. Total revenues were up $7,738 thousand from 2020 to 2021 while total expenses were up $3,161 thousand from 2020 to 2021. During 2021, the Association received Shuttered Venue (SVOG) federal grant funding totaling $2,349 thousand related to the global COVID-19 pandemic and the related cancellation of the 2020 State Fair. The grant was used to cover ongoing Association Expenses. State appropriations were up $271 thousand from 2020 to 2021. This resulted in a net impact of $2,458 thousand increase from 2020 to 2021.

Capital Assets

The Association had invested more than $53 million in infrastructure including land, buildings, improvements and equipment. Approximately 96 percent of that total is related to land and structures. Maintenance and upkeep of those structures and improvements is a continual ongoing process for the Association. Annual yearly costs for building and grounds upkeep exceeded $642 thousand, excluding payroll costs for Association employees engaged in repair and upkeep procedures.

Current year additions to the capital asset category totaled $0. See footnote 6 for additional details.

Long-Term Bond Debt

The Association had $1,190,000 in long term debt down from $1,320,000 in fiscal year 2020. See footnote 7 for additional details.

Net Pension Liability

As of October 1, 2014, the Association adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize pension amounts for all benefits provided through the plan which include the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. As a result of implementing this standard, the Association reported a net pension liability of $956,363 at year end in 2021 and $2,606,290 in 2020. See additional information in Note 10.

Net Other Post-Employment Benefits Liability

As of October 1, 2017, the Association adopted GASB Statement No. 74 and 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The implementation of these standards requires governments to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. As a result of implementing this standard, the Association reported a net OPEB liability of $44,093 at year end in 2021 and $67,435 in 2020. See additional information in Note 11.

Economic Factors and Next Year's Operations

The North Dakota State Fair Association is in the entertainment business, and as such is dependent upon many factors affecting the entertainment spending decisions of its customers. Factors such as condition of the agriculture economy, oil industry, Minot Air Force Base, Canadian exchange rates, weather, and competing entertainment providers such as casinos can all have significant impact on turnout for the annual State Fair.

Contacting the Association's Financial Manager

This financial report is designed to provide our state citizens, customers, and creditors with a general overview of the Association's finances and to demonstrate the Association's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the North Dakota State Fair Association office at P.O. Box 1796, Minot, ND 58702-1796.

North Dakota State Fair Association
Statement of Net Position
September 30, 2021

	Primary Government	Component Unit
	Business-Type Activities (State Fair)	State Fair Foundation
Current Assets		
Cash and cash equivalents	$ 7,748,171	$ 244,559
Investments	2,000,000	-
Accounts receivable, net of allowance for uncollectible accounts of $3,000	28,676	75,000
Prepaid items	59,729	-
Total current assets	9,836,576	319,559
Noncurrent Assets		
Capital assets		
Land	741,502	1,115,389
Other capital assets, net of depreciation	21,114,179	-
Total noncurrent assets	21,855,681	1,115,389
Other Assets		
Restricted cash	-	12,077
Notes receivable, net of allowance for uncollectible accounts of $1,075,000	-	35,000
Total other assets	-	47,077
Deferred Outflows of Resources	1,268,930	-
Total assets and deferred outflows of resources	$ 32,961,187	$ 1,482,025
Current Liabilities		
Trade accounts payable	73,759	210
Accrued expenses	-	164
Current portion of accrued employee leave	70,000	-
Current portion of bonds payable	130,000	-
Current portion of note payable	-	64,950
Total current liabilities	273,759	65,324
Noncurrent Liabilities		
Accrued employee leave, net of current portion	34,683	-
Bonds payable, net of unamortized premium of $95,014	1,155,014	-
Note payable	-	-
Net pension liability	956,363	-
Net other post-employment benefits liability	44,093	-
Total noncurrent liabilities	2,190,153	-
Deferred Inflow of Resources	2,034,162	-
Net Position		
Net investment in capital assets	20,570,667	-
Permanently Restricted Endowment	-	2,155,492
Unrestricted	7,892,446	(738,791)
Total net position	$ 28,463,113	$ 1,416,701
	$ 32,961,187	$ 1,482,025

See Notes to Financial Statements

Functions/Programs	Expenses	Program Revenues: Charges For Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Primary Government: Business-Type Activities (State Fair)	Net (Expense) Revenue and Change in Net Position: Component Unit: State Fair Foundation
Primary Government:					
Business-Type Activities:					
State Fair Association	$ 7,408,186	$ 6,549,707	$ 3,014,696	$ 2,156,217	$ -
Component Unit:					
State Fair Foundation	167,542	97,268	85,080	-	14,806
General Revenues:					
State appropriations				271,417	-
Investment earnings				17,699	26,178
Amortization of bond premium				12,260	-
Total general revenues				301,376	26,178
Change in net position				2,457,593	40,984
Net position, Beginning of Year				26,005,520	1,375,717
Net position, End of Year				$ 28,463,113	$ 1,416,701

See Notes to Financial Statements

	2021
Current Assets	
Cash and cash equivalents	$ 7,748,171
Investments	2,000,000
Accounts receivable, net of allowance for uncollectible accounts of $3,000	28,676
Prepaid items	59,729
Total current assets	9,836,576
Noncurrent Assets	
Capital assets	
Land	741,502
Other capital assets, net of depreciation	21,114,179
Total noncurrent assets	21,855,681
Total assets	31,692,257
Deferred outflows of resources	1,268,930
Total assets and deferred outflows of resources	$ 32,961,187
Current Liabilities	
Trade accounts payable	73,759
Current portion of accrued employee leave	70,000
Current portion of bonds payable	130,000
Total current liabilities	273,759
Noncurrent Liabilities	
Accrued employee leave, net of current portion	34,683
Bonds payable, net of unamortized premium of $95,014	1,155,014
Net pension liability	956,363
Net other post-employment benefits liability	44,093
Total noncurrent liabilities	2,190,153
Total liabilities	2,463,912
Deferred Inflow of Resources	2,034,162
Net Position	
Net investment in capital assets	20,570,667
Unrestricted	7,892,446
Total net position	$ 28,463,113
Total liabilities, deferred inflows of resources and net position	$ 32,961,187

North Dakota State Fair Association

Statement of Revenues, Expenses and Change in Net Position

Year Ended September 30, 2021

	2021
Operating Revenues	
Fair proceeds and other revenue	$ 6,277,547
Arena revenue	260,992
Other revenue	11,168
Total operating revenues	6,549,707
Operating Expenses	
General expenses	4,038,528
Depreciation expense	1,205,732
Salaries, wages and vacation pay	1,845,024
Premiums, trophies and awards	257,179
Total operating expenses	7,346,463
Operating Loss	(796,756)
Nonoperating Revenues (Expenses)	
Local grants	665,955
Federal grants	2,348,741
Interest and investment income	17,699
Amortization of bond premium	12,260
Interest expense	(49,012)
Bond fees	(12,711)
Total nonoperating revenues	2,982,932
Loss before transfers	2,186,176
Transfers - State Appropriations	271,417
Change in Net Position	2,457,593
Net Position, Beginning of Year	26,005,520
Net Position, End of Year	$ 28,463,113

See Notes to Financial Statements

North Dakota State Fair Association

Statement of Cash Flows

Year Ended September 30, 2021

	2021
Operating Activities	
Cash received from customers	$ 6,632,562
Cash payments for goods and services	(4,251,902)
Cash payments to employees	(1,783,428)
Net Cash from Operating Activities	597,232
Non-Capital Financing Activities	
Federal and local grants received	3,014,696
State appropriations received	271,417
Net Cash from Non-Capital Financing Activities	3,286,113
Capital and Related Financing Activities	
Bond fees	(12,711)
Principal payments on bonds	(130,000)
Interest paid	(49,012)
Net Cash used for Capital and Related Financing Activities	(191,724)
Investing Activities	
Receipts of interest and dividends	17,699
Net Change in Cash and Cash Equivalents	3,709,320
Cash and Cash Equivalents, Beginning of Year	4,038,851
Cash and Cash Equivalents, End of Year	$ 7,748,171
Reconciliation of Operating Income to Net Cash from Operating Activities	
Operating loss	$ (796,756)
Adjustments to reconcile operating loss to net cash from operating activities	
Depreciation	1,205,732
Adjustment to pension expense	47,606
Changes in operating assets and liabilities	
Customer receivables	82,855
Prepaid expenses	(4,852)
Trade accounts payable	48,657
Accrued leave	13,990
Net Cash used for Operating Activities	$ 597,232

	2019-2021 Appropriation	7/1/2020-9/30/2020 Expenditures	10/1/2020-9/30/2021 Expenditures	Unexpended Appropriations at 9/30/2021
Premiums	$ 542,833	$ -	$ 271,417	$ 271,416

The following schedule shows the appropriated and non-appropriated portion of premiums, operating expenses, interest expense and bond costs for the year-ended September 30, 2021. Non-appropriated expenditures are made in accordance with NDCC 4-02.1-15.

	FY 2021 Appropriated	FY 2021 Non-appropriated	Fiscal Year 2021 Total
Premiums	$ 271,417	$ (271,417)	$ -
Operating expenses	-	7,076,999	7,076,999
Bond administration fees	-	12,711	12,711
Interest expenses	-	49,012	49,012
Asphalt	-	12,285	12,285
	$ 271,417	$ 6,879,590	$ 7,151,007

Note 1 - Nature of Operations and Summary of Significant Accounting Policies

The North Dakota State Fair Association (Association) is an Enterprise Fund of the State of North Dakota. The purpose of the State Fair Association is to conduct an annual exhibition of the state's resources and products in order to promote the state.

The accompanying financial statements of the North Dakota State Fair Association follow the pronouncements of the Governmental Accounting Standards Board (GASB), which is the nationally accepted standard-setting body for establishing generally accepted accounting principles for governmental entities.

The accounting policies of the North Dakota State Fair Association conform to generally accepted accounting principles as applicable to local governmental units. The following is a summary of the more significant policies:

Reporting Entity

For financial reporting purposes, the North Dakota State Fair Association has included all funds, and has considered all potential component units for which the North Dakota State Fair Association is financially accountable, and other organizations for which the nature and significance of their relationship with the North Dakota State Fair Association are such that exclusion would cause the North Dakota State Fair Association's financial statements to be misleading or incomplete.

The Governmental Accounting Standards Board has set forth criteria to be considered in evaluating the nature and significance of the relationship such that exclusion would cause the financial statements to be misleading or incomplete. This criteria includes (1) being a legally separate, tax-exempt organization, (2) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, (3) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization, and (4) the economic resources received or held by an individual organization that the primary government is entitled to, or has the ability to otherwise access, are significant to the primary government.

Based upon the criteria of the Governmental Accounting Standards Board, the North Dakota State Fair Foundation is a component unit of the Association that should be presented discretely. It is considered part of the Association's reporting entity because of the significance of its relationship with the Association. The North Dakota State Fair Foundation's mission is to develop lifelong relationships with donors to secure philanthropic gifts that will enhance and support the work of the North Dakota State Fair.

Component Unit

In conformity with GAAP, the financial statements of the component unit have been included in the financial reporting entity as a discretely presented component unit.

Discretely Presented Component Unit-The component unit column in the government-wide financial statements includes the financial data of the Association's one component unit, North Dakota State Fair Foundation. This unit is reported in a separate column to emphasize that it is legally separate from the Association.

North Dakota State Fair Foundation (Foundation), a nonprofit organization, was established to develop lifelong relationships with donors to secure philanthropic gifts that will enhance and support the work of the North Dakota State Fair Association. The Foundation's major sources of revenue include endowments and cash contributions. The Foundation prepares its financial statements in accordance with accounting principles generally accepted in the United States of America.

Revenue Recognition

Revenue is recognized on the accrual basis for financial reporting.

Infrastructure, Buildings, and Equipment

Infrastructure, buildings and equipment are stated at cost except for donated assets which are reported at fair value on the date received. Expenditures exceeding $5,000 for renewals and improvements that significantly add to the productive capacity or extend the useful life of an asset are capitalized. Expenditures for maintenance, repairs and improvements less than $5,000 are currently charged to expense.

Depreciation is provided for over the estimated useful lives of the individual assets using the straight-line method. The estimated useful lives used in the computation of depreciation are as follows:

Infrastructure	5-25 years
Buildings	20-40 years
Equipment	3-15 years

Cash and Cash Equivalents

For purposes of reporting cash flows, the Association considers all Treasury bills, commercial paper, certificates of deposit and money market funds which have an original maturity of three months or less to be cash equivalents.

Investments

Investments consist entirely of certificates of deposit and are reported at amortized cost.

Accounts Receivable

Accounts receivable are carried at original invoice amount less a reserve estimate made for doubtful accounts. Management's estimate of the allowance for doubtful accounts is based on historical loss levels and an analysis of the collectability of individual accounts. Accounts receivable are due within 30 days.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the fund financial statements.

Operating Revenues

For purposes of differentiating operating revenues from non-operating revenues, the Association considers support received from the federal government, the City of Minot (hotel tax) and Ward County to be non-operating revenues. The stated purpose of the support from the mentioned entities is to help offset the operating expenses related to the fair and arena activities. Expenses related to the maintenance and operations of these facilities are classified as operating expenses.

Other non-operating revenue received during 2021 included Shuttered Venue (SVOG) federal grant funding related to the global COVID-19 pandemic and the related cancellation of the 2020 State Fair. The grant was used to cover ongoing Association Expenses.

Restricted Resources

It is the Association's policy to first apply restricted resources when an expense is incurred for which both restricted and unrestricted resources are available.

Unrestricted Net Assets – Foundation

This includes unrestricted resources, which represents the portion of expendable funds that are available for the support of the Foundation's operations.

Permanently Restricted Net Assets – Foundation

Permanently restricted net assets represent net assets resulting from contributions, whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the organizations.

Notes Receivable – Foundation

See Note 4 to the financial statements for details pertaining to notes receivable. The Foundation provides an allowance for doubtful collections, which is based upon a review of outstanding receivables. As of September 30, 2021, there was an allowance for doubtful collection on the notes receivable totaling $1,075,000.

Restricted Cash – Foundation

This consists of cash collected as part of permanently restricted endowments that has not been invested in land or notes receivable.

Income Taxes - Foundation

North Dakota State Fair Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In Addition, the Foundation has been determined by the Internal Revenue Service not to be a private foundation within the Section 509(a) of the code.

The Foundation's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support with the Internal Revenue Code and Regulations, Revenue Rulings, court decisions and other evidence.

Compensated Absences

Employees accrue annual leave at a rate of eight hours per month for the first three years of continuous service. The accrual rate is increased to ten hours per month after three years, twelve hours per month after seven years, fourteen hours per month after thirteen years, and sixteen hours per month after eighteen years of service. The maximum amount of leave that may be carried forward each calendar year is 240 hours. All unpaid leave is payable upon termination.

Permanent employees also earn sick leave at a rate of eight hours per month. Sick leave is being carried over from year to year. If an employee leaves after ten continuous years of service, the employee will be paid for ten percent of any unused accumulated sick leave.

Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Subsequent Events

The North Dakota State Fair Association has evaluated subsequent events through October 26, 2022, the date which the financial statements were available to be issued.

Deferred Outflows and Inflows of Resources

In addition to assets, the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. See Note 10 and Note 11 for additional information.

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported by NDPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2 - Advertising Costs

Advertising costs are expensed as incurred. Total advertising expense for the year ended September 30, 2021 is $332,584.

Note 3 - Cash and Investments

Custodial and Concentration of Credit Risk

State law generally requires that all state funds be deposited in the Bank of North Dakota. NDCC 21-04-02 provides that public funds belonging to or in the custody of the state shall be deposited in the Bank of North Dakota. Also, NDCC 6-09-07 states, "all state funds… must be deposited in the Bank of North Dakota" or must be deposited in accordance with constitutional and statutory provisions.

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the State Fair Association will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The State Fair Association does not have a formal policy that limits custodial credit risk for deposits. Deposits held with Bremer Bank are covered by depository insurance. The State Fair Association's remaining deposits are uncollateralized and held on deposit at the Bank of North Dakota and are guaranteed by the State of North Dakota (NDCC Section 6-09-10).

Investments

The Association has investments in certificates of deposit totaling $2,000,000 as of September 30, 2021. At year end, there were two certificates of deposit, one for $1,000,000 bearing interest at 1.0% maturing December 2021 and one for $1,000,000 bearing interest at 1.0% maturing November 2021.

Foundation

At September 30, 2021, the North Dakota State Fair Foundation, a discretely presented component unit of the State Fair Association, had carrying amount of deposits of $256,636 all of which was covered by Federal Depository Insurance.

Details pertaining to unrestricted cash for the year ended September 30, 2021 are as follows:

Bank	Type		
Dacotah Bank	Checking-Operations	$	236,484
Dacotah Bank	Checking-Gaming		402
UCB	Checking-Gaming		7,673
		$	244,559

Details pertaining to restricted cash for the year ended September 30, 2021 are as follows:

Bank	Type		
Dacotah Bank	Checking-Endowment	$	12,077

Note 4 - Notes Receivable – Foundation

The North Dakota State Fair Foundation's endowed notes require interest only payments with full principal due on maturity. The Foundation's endowed notes receivable consists of the following:

Payee	Note Balance	Rate	Due	Collateral
Golf Minot, Inc.	$ 500,000	2.50%	July 1, 2025	Unsecured
Golf Minot, Inc.	125,000	2.50%	August 10, 2025	Unsecured
Golf Minot, Inc.	50,000	2.50%	November 1, 2025	Unsecured
Golf Minot, Inc.	100,000	2.50%	December 31, 2025	Unsecured
Golf Minot, Inc.	100,000	2.50%	June 16, 2026	Unsecured
Golf Minot, Inc.	50,000	2.50%	October 1, 2026	Unsecured
Golf Minot, Inc.	160,000	2.50%	October 16, 2026	Unsecured
Golf Minot, Inc.	25,000	2.50%	January 31, 2027	Unsecured
Total notes receivab	1,110,000			
Allowance for uncollectible accou	(1,075,000)			
	$ 35,000			

Note 5 - Endowments - Foundation

The Foundation's endowment consists of a fund established as a permanent endowment for such purposes as the Foundation determines prudent. Its endowment includes donor-restricted funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Foundation has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Foundation considers the following factors in making a determination to be appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundations investment policies.

The Board of Directors has authorized the spending of all prior accumulated interest and dividend earnings from donor-restricted endowment funds as allowed. All earnings from donor-restricted funds are classified as temporarily restricted until they are spent.

Permanently restricted endowment net asset composition by type of fund as of September 30, 2021 is as follows:

Beginning Endowment Net Assets	$ 2,155,492
Endowment Contributions	-
Ending Endowment Net Assets	$ 2,155,492

Note 6 - Capital Assets

The components and changes in components of capital assets of the Association at September 30, 2021 are as follows:

	Balance 09/30/20	Additions/ Depreciation Expense	Deletions	Balance 09/30/21
Capital Assets Not Being Depreciated				
Land	$ 741,502	$ -	$ -	$ 741,502
Capital Assets Being Depreciated				
Infrastructure	8,024,967	-	-	8,024,967
Buildings	41,969,740	-	-	41,969,740
Equipment	2,175,213	-	-	2,175,213
	52,911,422	-	-	52,911,422
Less accumulated depreciation				
Infrastructure	(4,305,911)	(302,752)	-	(4,608,663)
Buildings	(23,596,504)	(843,714)	-	(24,440,218)
Equipment	(1,947,596)	(59,266)	-	(2,006,862)
	(29,850,011)	(1,205,732)	-	(31,055,743)
Net	$ 23,061,411	$ (1,205,732)	$ -	$ 21,855,679

Foundation

The components and changes in components of capital assets of the Foundation at September 30, 2021 is as follows:

	Balance 09/30/20	Additions/ Depreciation Expense	Deletions	Balance 09/30/21
Capital Assets Not Being Depreciated				
Land	$ 1,115,389	$ -	$ -	$ 1,115,389

Note 7 - Long – Term Debt

Changes in Bonds Payable and Accrued Employee Leave

The following is a summary of changes in bonds payable and accrued employee leave for the year ended September 30, 2021:

	Balance 09/30/20	Additions	Retirements	Balance 09/30/21	Current Portion
Bonds Payable	$ 1,320,000	$ -	$ (130,000)	$ 1,190,000	$ 130,000
Accrued Employee Leave	90,693	67,389	(53,399)	104,683	70,000
	$ 1,410,693	$ 67,389	$ (183,399)	$ 1,294,683	$ 200,000

Capital Financing Program Bonds Series 2015A

Interest on the 2015A Series Bonds is payable semi-annually on June 1 and December 1 of each year. The bonds maturing on June 1, 2029 are not subject to optional redemption prior to maturity except under extraordinary circumstances. The bonds are presented on the balance sheet net of unamortized premium of $95,014 for the year ended September 30, 2021. The bonds are secured by the Association's net revenues and by the lodging tax proceeds received from the City of Minot.

Minimum principal and interest payments required on 2015A Series Bonds are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	$ 130,000	$ 43,550	$ 173,550
2023	135,000	39,650	174,650
2024	140,000	35,600	175,600
2025	145,000	31,400	176,400
2026-2029	640,000	65,400	705,400
	$ 1,190,000	$ 215,600	$ 1,405,600

Foundation

The Foundation has a note payable due in monthly installments of $641, bearing interest at 4.22%, maturing March 15, 2022, secured by land.

	Balance 09/30/20	Additions	Retirements	Balance 09/30/21	Current Portion
Note payable for land	$ 69,750	$ -	$ (4,800)	$ 64,950	$ 64,950

Minimum principal and interest payments required are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	$ 64,950	$ 1,356	$ 66,306

Note 8 - Appropriations

The North Dakota State Fair Association receives premium appropriations from the State of North Dakota. These premium appropriations are restricted for the purpose of providing premiums to fair exhibition winners. Premium appropriations expended for the year ended September 30, 2021 was $271,417.

Note 9 - Related Party Transactions

The North Dakota State Fair Association receives commission payments on beer and concession sales from vendors who operate on the fairgrounds. The Association has a standard agreement with a vendor, M & S Concessions, who is a related party through common governance and ownership. Commission payments totaling $708,598 were received from M & S Concessions by the Association during the year ended September 30, 2021.

Note 10 - Pensions

North Dakota Public Employees Retirement System (Main System)

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

Pension Benefits

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Member of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). For members hired on or after January 1, 2016 the Rule of 85 was be replaced with the Rule of 90 with a minimum age of 60. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members hired on or after January 1, 2020 the 2.00% multiplier was replaced with a 1.75% multiplier. The plan permits early retirement at ages 55-64 with three or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

Death and Disability Benefits

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service for the Main System, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

Eligible members who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits equal to 25% of their final average salary with a minimum benefit of $100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition for disabled is set by the NDPERS in the North Dakota Administrative Code.

Refunds of Member Account Balance

Upon termination, if a member of the Main System is not vested (is not 65 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

Member and Employer Contributions

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 7.12% of covered compensation. For members hired on or after January 1, 2020 member contribution rates are 7% and employer contribution rates are 8.26% of covered compensation

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is $25 and the maximum may not exceed the following:

1 to 12 months of service – Greater of one percent of monthly salary or $25
13 to 24 months of service – Greater of two percent of monthly salary or $25
25 to 36 months of service – Greater of three percent of monthly salary or $25
Longer than 36 months of service – Greater of four percent of monthly salary or $25

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2021 the Association reported a liability of $956,363 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. North Dakota State Fair Association's proportion of the net pension liability was based on the Association's share of covered payroll in the Main System pension plan relative to the covered payroll of all participating Main System employers. At June 30, 2021, the Association's proportion was 0.091755% which was an increase of 0.008911% from its proportion measured as of June 30, 2020.

For the year ended September 30, 2021, the Association recognized pension expense of $49,643. At September 30, 2021, the Association reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	
Difference between expected and actual experience	$ 16,512
Changes in assumption	1,058,508
Changes in proportion and difference between Association contributions and proportionate share of contributions	145,889
Association contributions subsequent to the measurement date	34,397
	$ 1,255,306
Deferred Inflows of Resources	
Difference between expected and actual experience	$ 97,610
Changes in assumption	1,380,073
Net difference between projected and actual earnings on pension plan investments	354,700
Changes in proportion and difference between Association contributions and proportionate share of contributions	175,869
	$ 2,008,252

$34,397 reported as deferred outflows of resources related to pensions resulting from Association contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30:	
2022	$ 131,368
2023	184,422
2024	150,510
2025	321,043
Total	$ 787,343

Actuarial assumptions

The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	3.5% to 17.75% including inflation
Investment rate of return	7.00%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the Sex-distinct Pub-2010 table for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	30.0%	6.30%
International Equity	21.0%	6.85%
Private Equity	7.0%	9.75%
Domestic Fixed Income	23.0%	1.25%
International Fixed Income	0.0%	0.00%
Global Real Assets	19.0%	5.01%
Cash Equivalents	0.0%	0.00%
Total	100%	

Discount Rate

For PERS, GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the System to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The current employer and employee fixed rate contributions are assumed to be made in each future year. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. In years where assets are not projected to be sufficient to meet benefit payments, which is the case for the PERS plan, the use of a municipal bond rate is required.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.45%; and the resulting Single Discount Rate is 4.64%.

Sensitivity of the Association's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the North Dakota State Fair Association's proportionate share of the net pension liability calculated using the discount rate of 4.64 percent, as well as what the Association's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.64 percent) or 1-percentage-point higher (5.64 percent) than the current rate:

	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
Association's proportionate share of the net pension liability	$ 1,520,938	$ 956,363	$ 486,265

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NDPERS financial report.

Note 11 - Other Post-Employment Benefits

General Information about the OPEB Plan

North Dakota Public Employees Retirement System

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDAC Chapter 71-06 for more complete information.

NDPERS OPEB plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the PERS, the HPRS, and Judges
retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. . Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The Retiree Health Insurance Credit Fund is advance-funded on an actuarially determined basis.

Responsibility for administration of the NDPERS defined benefit OPEB plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

OPEB Benefits

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. The employer contribution for employees of the state board of career and technical education is 2.99% of covered compensation for a period of eight years ending October 1, 2015. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as *"prefunded credit applied"* on the Statement of Changes in Plan Net Position for the OPEB trust funds. Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the PERS, the HPRS, the Defined Contribution Plan, the Chapter 27-17 judges or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan.

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019 the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long-term care plan premium expense. The benefits are equal to $5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At September 30, 2021, the Association reported a liability of $44,093 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Association's proportion of the net OPEB liability was based on the Association's share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers. At June 30, 2021, the Association's proportion was 0.079279%.

For the year ended September 30, 2021, the Association recognized OPEB expense of -$2037. At September 30, 2021, the Association reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources		
Difference between expected and actual experience	$	2,532
Changes in assumption		6,828
Changes in proportion and difference between Association contributions and proportionate share of contributions		1,616
Association contributions subsequent to the measurement date		2,648
	$	13,624
Deferred Inflows of Resources		
Difference between expected and actual experience	$	1,209
Net difference between projected and actual earnings on OPEB plan investments		15,107
Changes in proportion and difference between Association contributions and proportionate share of contributions		9,594
	$	25,910

$2,648 reported as deferred outflows of resources related to OPEB resulting from Association contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended September 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30:		
2022	$	(3,336)
2023		(3,445)
2024		(4,103)
2025		(4,274)
2026		224
Totals	$	(14,934)

Actuarial Assumptions

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	Not applicable
Investment rate of return	6.50%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the MortalityPub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

The long-term expected investment rate of return assumption for the RHIC fund was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	33.0%	6.10%
Small Cap Domestic Equities	6.0%	7.00%
International Equities	21.0%	6.45%
Core-Plus Fixed Income	40.0%	1.15%
Total	100%	

Discount Rate

The discount rate used to measure the total OPEB liability was 6.5%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2018, and July 1, 2017, HPRS actuarial valuation reports. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Association's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Plans as of June 30, 2020, calculated using the discount rate of 6.50%, as well as what the RHIC net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.5 percent) or 1-percentage-point higher (7.5 percent) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Association's proportionate share of the net OPEB liability	$ 65,395	$ 44,093	$ 26,068

Note 12 - Lease Agreements

The North Dakota State Fair Association, as lessor, has entered into lease agreements with local organizations for the use of Association buildings. The lessees have use of the facilities for established months of each year and the Association has use of the facilities for the period which coincides with fair time.

Lease terms are as follows:

	Term and Expiration Date	Annual Rental
Minot Soccer Association	5 years through September 2022	$ 25,200
Minot Park District	3 years through February 2022	66,538
Minot Curling Club Contract	5 years through April 2022	7,200
North Dakota Firefighter's Association	5 years through March 2020	25,600
Minot Y's Men's PRCA	3 years through October 2020	1,604
Circus Contract	5 years through April 2021	4,871
Northwest Dakota Cellular of North Dakota	5 years through August 2024	22,000

The leases are accounted for as operating leases. All contracts are cancelable in the event the facilities specified within the contracts are destroyed.

The minimum aggregate lease revenue over the next five years is as follows:

Years Ending September 30,	Amount
2022	$ 120,938
2023	22,000
2024	22,000
	$ 164,938

Foundation

The North Dakota State Fair Foundation leases land to Golf Minot, Inc. for an annual lease payment of $25,000. The term of the lease is 49 years, expiring October 31, 2063.

Note 13 - Risk Management

The North Dakota State Fair Association is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The following are funds/pools established by the State for risk management issues:

The 1995 Legislative Session established the Risk Management Fund (RMF), an internal service fund, to provide a self-insurance vehicle for funding the liability exposures of State agencies resulting from the elimination of the State's sovereign immunity. The RMF manages the tort liability of the State, its agencies' employees and the University System. All State agencies participate in the RMF and their fund contribution was determined using a projected cost allocation approach. The statutory liability of the State is limited to a total of $250,000 per person and $1,000,000 per occurrence.

In 1986 State agencies and political subdivisions of the State of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDIRF), a public entity risk pool currently operating as a common risk management and insurance program for over 2,000 State agencies and political subdivisions. The North Dakota State Fair Association pays an annual premium to NDIRF for its general liability, auto, and inland marine insurance coverage. The coverage by NDIRF is limited to losses of one million dollars per occurrence.

The Association also participates in the North Dakota Fire and Tornado Fund and the State Bonding Fund. The agency pays an annual premium to the Fire and Tornado Fund to cover property damage to building and personal property. Replacement cost coverage is provided by estimating replacement cost in consultation with the Fire and Tornado Fund. The Fire and Tornado Fund is reinsured by a third-party insurance carrier for losses in excess of one million dollars per occurrence during a 12-month period. The State Bonding Fund currently provides the agency with blanket fidelity bond coverage in the amount of $2,000,000 for its employees. The State Bonding Fund does not currently charge any premium for this coverage.

The agency participates in the North Dakota Workforce Safety and Insurance Fund (WSI), an Enterprise Fund of the State of North Dakota. The WSI is a state insurance fund and a "no fault" insurance system covering the State's employers and employees financed by premiums assessed to employers. The premiums are available for the payment of claims to employees injured in the course of employment.

There have been no significant reductions in insurance coverage from the prior year and settled claims resulting from these risks have not exceeded insurance coverage in any of the past two fiscal years.

Note 14 - Commitments

The North Dakota State Fair Association entered into a lease and concessions arrangement with M & S Concessions. The lessee is responsible to provide for its own concession equipment. In the event that the lease is not renewed or terminated, the Association is committed to purchase the equipment and improvements installed by the lessee at a price equal to "depreciated value." Depreciated value means the original cost of the equipment or improvements, less 10% per year from the date of installation to the date of termination. Estimated depreciated value at September 30, 2021 was $58,236.

Note 15 - Subsequent Events

The Fair has evaluated subsequent events through October 26, 2022, the date which the financial statements were available to be issued. The State Fair received a supplemental award to the 2021 federal Shuttered Venue Operators Grant for a revised grant award totaling $2,994,750 in April 2022.

Required Supplementary Information
September 30, 2021

North Dakota State Fair Association

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Schedules of Required Supplementary Information

Schedule of Employer's Share of Net Pension Liability
ND Public Employees Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016
Employer's proportion of the net pension liability	0.091755%	0.082844%	0.104758%	0.099552%	0.103911%	0.107160%
Employer's proportionate share of the net pension liability	$956,363	$2,606,290	$1,227,840	$1,670,191	$1,044,379	$704,238
Employer's covered payroll	$913,866	$1,089,664	$1,060,771	$1,079,917	$922,657	$927,789
Employer's proportionate share of the net pension liability as a	104.65%	239.18%	115.75%	154.66%	113.19%	75.90%
Plan fiduciary net position as a percentage of the total pension	48.91%	71.66%	62.80%	61.98%	70.46%	77.15%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Association will present information for those years for which information is available. Complete data for this schedule is not available prior to 2015.

Schedule of Employer Contributions
ND Public Employees Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$70,678	$106,540	$116,941	$108,283	$112,794	$114,398	$112,171
Contributions in relation to the statutorily required contribution	($70,678)	($106,540)	($116,941)	($108,283)	($112,794)	($114,398)	($112,171)
Contribution deficiency (excess)	$0	$0	$0	$0	$0	$0	$0
Employer's covered payroll	$1,039,021	$1,496,353	$1,642,423	$1,520,829	$1,584,181	$1,606,715	$1,575,432
Contributions as a percentage of covered payroll	6.80%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Association will present information for those years for which information is available. Complete data for this schedule is not available prior to 2015.

Changes of Benefit Terms

The interest rate earned on member contributions will decrease from 7.00 percent to 6.50 percent effective January 1, 2021 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020 will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System will increase from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019 or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2019.

Changes in Assumptions

The Board approved the following changes to the actuarial assumptions beginning with the July 1, 2020 valuation:

- The investment return assumption was lowered from 7.5% to 7.0%
- The assumed rate of price inflation was lowered from 2.5 to 2.25 percent for the July 1, 2020 valuation
- The assumed rate of total payroll growth was updated for the July 1, 2020 valuation
- Mortality table updates were made for the July 1, 2020 valuation

All other actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2019.

Schedules of Required Supplementary Information

Schedule of Employer's Share of OPEB Liability
ND Public Employees Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018
Employer's proportion of the OPEB liability	0.079279%	0.080166%	0.097653%	0.093465%
Employer's proportionate share of the net OPEB liability	$44,093	$67,435	$78,434	$73,610
Employer's covered-employee payroll	$864,347	$913,866	$1,089,664	$1,022,715
Employer's proportionate share of the net OPEB liability as a	5.10%	7.38%	7.20%	7.20%
Plan fiduciary net position as a percentage of the total OPEB	73.63%	63.38%	63.13%	61.89%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Association will present information for those years for which information is available. Complete data for this schedule is not available prior to 2017.

Schedule of Employer Contributions
ND Public Employees Retirement System
Last 10 Fiscal Years*

	2021	2020	2019	2018
Statutorily required contribution	$10,206	$17,058	$18,724	$17,337
Contributions in relation to the statutorily required contribution	($10,206)	($17,058)	($18,724)	($17,337)
Contribution deficiency (excess)	$0	$0	$0	$0
Employer's covered-employee payroll	$864,347	$1,496,353	$1,642,423	$1,520,829
Contributions as a percentage of covered-employee payroll	1.18%	1.14%	1.14%	1.14%

*GASB Statement no. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the Association will present information for those years for which information is available. Complete data for this schedule is not available prior to 2017.

Changes of Benefit Terms

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2019.

Changes of Assumptions

The Board approved the following changes to the actuarial assumptions beginning with the July 1, 2020 valuation:

- The investment return assumption was lowered from 7.25% to 6.50%

All other actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2019.

Federal Awards Reports in Accordance
with the Uniform Guidance
September 30, 2021

North Dakota State Fair Association

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
North Dakota State Fair Association
Medora, North Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the North Dakota State Fair Association and its discretely presented component unit as of and for the year then ended September 30, 2021, and the related notes to the financial statements which collectively comprise North Dakota State Fair Association's basic financial statements, and have issued our report thereon dated October 26, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Bismarck, North Dakota
October 26, 2022

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Independent Auditor's Report on Compliance for its Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Board of Directors
North Dakota State Fair Association
Minot, North Dakota

Report on Compliance for its Major Federal Program
We have audited North Dakota State Fair Association's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Association's major federal program for the year ended September 30, 2021. The Association's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on the compliance for the Association's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal* Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Association's compliance.

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Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
Small Business Administration			
Direct Award			
COVID-19 - Shuttered Venue Operators Grant	59.075	N/A	$ 2,348,741

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the North Dakota State Fair Association (the Association) under programs of the federal government for the year ended September 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Association, it is not intended to and does not present the financial position or changes in net position of the Association.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The Association does not draw for indirect administrative expenses and has not elected to use the 10% de minimus cost rate.

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing/CFDA Number
COVID-19 - Shuttered Venue Operators Grant	59.075
Dollar threshold used to distinguish between type A and type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	No

Section II –Financial Statement Findings

2021-001 Material Journal Entries
Material Weakness

Criteria: A good system of internal control for the North Dakota State Fair Foundation (Foundation), a discretely presented component unit of the North Dakota State Fair Association contemplates an adequate system for recording and processing entries material to the financial statements.

Condition: During the course of our engagement, we proposed a material audit adjustment to reclassify revenues and expenditures, which would not have been identified as a result of the Foundation's existing internal controls, and therefore could have resulted in a material misstatement of the Foundation's financial statements.

Cause: The Foundation does not have an internal control system designed to identify all necessary adjustments.

Effect: This control deficiency could result in a material misstatement to the Foundation financial statements that would not be prevented or detected.

Recommendation: A thorough review and reconciliation of accounts in each account should take place prior to the beginning of the audit. This review should be done at both the accounting staff and accounting supervisory levels.

View of Responsible Officials: Management of the Foundation is in agreement with the finding.

Section III – Federal Award Findings and Questioned Costs

None reported