

OPERATING BUDGET

26th **DISTRICT AGRICULTURAL ASSOCIATION**

Amador **COUNTY**

Conducting The **Amador County Fair**

at Plymouth, California

For the period of January 1, 2014 to December 31, 2014

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
TOTAL NET RESOURCES, JANUARY 1:		1,238,170	1,234,359	1,265,812	1,198,138
Unrestricted net resources		126,384	176,098	197,313	192,978
Restricted resources				-	-
Investment in Capital Assets, Net of Related Debt		1,111,786	1,058,261	1,068,499	1,005,160
Subtotal (Total Net Resources)		1,238,170	1,234,359	1,265,812	1,198,138
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		726,950	696,660	667,979	669,480
State (Local/Base) Allocations (to Page 2):	31200	66,000	-	33,000	33,000
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900	-			
One-time Revenue Sources (fire camp, sale of property, capital project aud	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
TOTAL RESOURCES AVAILABLE		2,031,120	1,931,019	1,966,791	1,900,618
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		693,684	710,949	691,603	699,029
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		693,684	710,949	691,603	699,029
Depreciation Expense (From Page 9)	90000	71,624	67,233	77,050	67,676
TOTAL RESOURCES APPLIED		765,308	778,182	768,653	766,705
TOTAL NET RESOURCES, DECEMBER 31:	29100	1,265,812	1,152,837	1,198,138	1,133,912
Unrestricted Net Resources Available for Operations		197,313	146,197	192,978	173,575
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,068,499	1,006,640	\$1,005,160	\$960,337
Subtotal (Total Net Res Check Figure - should equal #29100)		1,265,812	1,152,837	1,198,138	1,133,912
Reserve Percentage		28.4%	20.6%	27.9%	24.8%

ALL FAIRS:

Laurie Forster 12/30/13
 President, Board of Directors Date

[Signature] 12/30/13
 Chief Executive Officer Date

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors Date

County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Amador County Fair

Description	Acct No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Admission to Grounds	ADMIS	145,503	154,300	149,436	146,700
Commercial Revenue	COMME	36,600	36,600	34,077	36,600
Concession Revenue	CONCE	112,351	117,000	112,568	110,000
Exhibit Revenue	EXREV	37,150	36,600	30,982	31,500
Horse Show Revenue FT	HSFTR	22,866	23,100	25,319	23,500
Entertainment Revenue	ENTRE	72,027	72,960	75,061	75,140
Miscellaneous Fair Revenue	MFREV	164,460	161,700	149,973	154,850
Horse Show Revenue NF	HSNFR	640	-	-	-
Non-Fair Revenue Interim	NFREV	110,856	82,200	76,253	76,709
Prior Year Revenue Adjustment	PYREV	7,619	-	(170)	-
Other Operating Revenue	OTREV	16,878	12,200	14,479	14,481
TOTAL REVENUE		726,950	696,660	667,979	669,480
Administration Expense	ADEXP	198,655	216,758	191,890	190,034
Maintenance Expense	MNEXP	222,300	212,769	244,421	228,951
Publicity Expense	PBEXP	47,903	51,100	51,472	51,700
Attendance Expense	ATEXP	60,735	60,946	53,368	50,165
Miscellaneous Fair Expense	MFEXP	12,274	10,554	13,024	11,840
Premium Expense	PREMI	21,486	22,000	22,605	22,000
Exhibit Expense	EXEXP	37,129	31,912	39,448	42,034
Horse Show Expense FT	HSFTE	21,299	21,005	20,663	22,100
Entertainment Expense	ENTEX	82,209	83,755	82,281	79,405
Non Fair Expense	NFEXP	10,485	150	84	-
Horse Show Expense NF	HSNFE	965	-	1,993	800
Cash Over/Under - Ticket Sales	CAOVS	(64)	-	46	-
Equipment Expense	EQUIP	-	-	-	-
Prior Year Expense Adjustment	PYEXP	(21,692)	-	(29,692)	-
TOTAL OPERATING EXPENDITURES		693,684	710,949	691,603	699,029
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		33,267	(14,289)	(23,624)	(29,549)
Depreciation Expense - Prior Year	90000	-	-	7,499	-
Depreciation Expense - Current Year	90000	71,624	67,233	69,551	67,676
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(38,358)	(81,522)	(100,675)	(97,225)
State Allocations (from Page 1)	31200	66,000	-	33,000	33,000
Other Funds (from Page 1)		-	-	-	-
NET PROFIT/(LOSS) BEFORE DEPRECIATION		99,267	(14,289)	9,376	3,451
NET PROFIT/(LOSS) AFTER DEPRECIATION		27,642	(81,522)	(67,675)	(64,225)

Amador County Fair

Account Description	Acct# No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Admissions to Grounds					
Gate Admissions	40000-00-100	102,418	107,500	106,071	104,250
Presale Gate Admissions	40100-00-100	20,268	23,000	19,848	20,250
Exhibitor Admissions	40110-00-100	4,958	5,000	4,958	5,000
Sponsor Admissions	40120-00-100	8,120	8,000	8,120	8,000
Parent/Leader Admission	40130-00-100	5,050	5,100	5,050	4000
JLA Admissions	40140-00-100	-	700	700	700
Vendor Admissions	41500-00-100	4,689	5,000	4,689	4,500
Season Pass/4-Day Admissions	40160-00-100	-	-		
POP/Other 2 Day Admissions	40170-00-100	-	-		
Total Admissions to Grounds		145,503	154,300	149,436	146,700
Commercial Space					
Outside Commercial Space	41010-00-100	17,100	17,100	18,652	17,100
Inside Commercial Space	41020-00-100	19,500	19,500	15,425	19,500
Total Commercial Space		36,600	36,600	34,077	36,600
Concessions Revenue					
Carnival	40500-00-100	17,800	20,000	24,704	20,000
Carnival - PreSale	40510-00-100	16,390	18,000	14,213	15,000
Carnival - POP	40520-00-100	-	-		
Food Concessions	42100-00-100	74,870	77,000	72,232	73,000
Food Concessions - Prepaid Guarantee	42110-00-100	500	-		
Non-Food Concessions	42200-00-100	2,792	2,000	1,419	2,000
Wine Tasting Concessions	42210-00-100	-	-		
Total Concessions Revenue		112,351	117,000	112,568	110,000
Exhibits Revenue					
Entry Fees - Exhibitor	43000-80-100	20,045	24,000	19,806	21,000
Entry Fees - Windows	43010-80-100	3,862	-	3,480	3,500
Donated & Sponsored Awards	43100-80-100	400	12,500	(78)	
Cash Awards	43110-80-100	6,260	-	4,663	5,000
Trophies/Ribbons	43120-80-100	6,514	-	1,694	2,000
Exhibit Sales - Art Sales	43130-80-100	70	100	1,417	
Other Exhibit Revenues	48700-80-100	-	-		
Total Exhibits Revenue		37,150	36,600	30,982	31,500

Amador County Fair

Account Description	Acct# No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Horse Show Revenue					
Entry Fees	43000-40-105	17,416	17,500	18,835	18,000
Horse Entry Fees - Draft Horses	43010-40-105	-	-		
Horse Sh.-Don.-Special Prizes	43100-40-105	-	3,400		
Horse Show - Cash Awards	43110-40-105	100	-	600	600
Horse Show - Trophies/Ribbons	43120-40-105	3,120	-	2,835	2,900
Stall Fees	43300-40-105	2,230	2,200	1,385	2,000
Other Horse Show Revenues	48700-40-105	-	-	1,664	
Total Horse Show Revenue		22,866	23,100	25,319	23,500
Entertainment Revenue					
Rodeo Admissions	40000-75-100	20,079	21,000	19,759	20,000
Thursday Arena Admissions	40010-75-100	-	-		
Friday Arena Admissions	40020-75-100	7,783	7,800	9,293	9,500
Sunday Arena Admissions - Derby	40030-75-100	39,636	40,500	39,869	40,000
Derby Pit Passes	40040-75-100	870	-	1,850	1,800
Thursday Arena Admissions	40050-75-100	-	-		
Friday - Ext. Rodeo Entry Fees	43000-75-100	-	-		
Derby Entry Fees	43010-75-100	3,660	-	3,840	3,840
Amador Idol Entry Fee	43020-75-100	-	-		
Other Fair Attractions	48700-75-100	-	3,660		
Other Revenue - Tractor Rodeo	48700-75-102	-	-	450	
Total Entertainment Revenue		72,027	72,960	75,061	75,140
Miscellaneous Fair Revenue					
Camping Fees	47000-00-100	5,220	5,300	4,500	5,000
Easy Ticket Process Fee Revenue	47010-00-100	844	-	1,332	1,300
Other Misc. Fair Revenues	48700-00-100	6,906	4,400	5,604	5,600
Sponsorships	48800-00-100	4,397	-	3,764	3,700
Corporate Sponsors	48810-00-100	115,288	120,000	105,500	110,000
Parking Lot	45000-65-100	-	32,000		
Parking - General Public	45010-65-100	23,115	-	22,356	22,400
Parking - Exhibitor/Livestock	45020-65-100	6,578	-	5,085	5,000
Parking - Vendor	45030-65-100	2,112	-	1,833	1,850
Total Miscellaneous Fair Revenue		164,460	161,700	149,973	154,850
Horse Show - NonFair					
Entry Fees - HS - NF	43000-40-305	640	-		
Stall Fees - HS - NF	43300-40-305	-	-		
Sponsorships - HS - NF	48800-40-305	-	-		
Total Horse Show - NonFair		640	-	-	-

Account Description	Acct# No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Non-Fair Revenue - Interim					
Building Rental	46100-00-300	32,910	28,400	20,752	21,000
Building Rental -Admin Fee	46110-00-300	-	-		
Building Rental - Catering	46120-00-300	155	-	90	
Other Facility Rentals	46130-00-300	39,004	33,000	31,583	33,000
Equipment Rental	46300-00-300	4,676	3,000	2,151	2,000
Other Rentals - RV, Stalls	46500-00-300	7,125	-	8,330	8,000
Utility Fee Reimbursement	48500-00-300	3,805	3,800	3,212	3,200
Trash	48510-00-300	2,698	-	1,480	1,500
Other Interim Revenue	48700-00-300	4,407	14,000	3,295	3,200
Overtime Hours	48720-00-300	7,265	-	4,360	4,200
Office Charges	48730-00-300	-	-	6	6
Service Charges	48740-00-300	25	-	58	58
Refunds	48750-00-300	212	-	222	222
Cookbooks/Blankets	48760-00-300	-	-	13	
Staw/Water/Shavings	48770-00-300	-	-		
Handling Charges	48780-00-300	841	-	323	323
Fair Fundraising Revenue	48790-00-300	7,731	-	379	
Total Non-Fair Revenue - Interim		110,856	82,200	76,253	76,709
Prior Year Revenue Adjustment					
Prior Year Revenue Adjustment	49000-00-000	7,619	-	(170)	
Total Prior Year Revenue Adjustment		7,619	-	(170)	-
Other Operating Revenue					
Other Operating Revenues	48700-00-000	2,205	-	81	81
Interest Earnings	48710-00-000	250	200	102	100
Recycling Revenues	48730-00-000	-	-		
ATM Rebates	48740-00-000	3,637	-	2,436	2,500
Sponsorships - Benches	48800-00-000	5,036	4,500	5,400	5,400
Donations - Non-Fair	48810-00-000	5,750	4,500	6,460	6,400
Donations - Gold Mine	48820-00-000	-	-		
Donations - Miss Amador Pag	48830-00-000	-	3,000		
Total Other Operating Revenue		16,878	12,200	14,479	14,481

Account Description	Acct# No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Administration Expense					
Salaries - Wages - Perm	50000-11-000	67,320	66,828	66,154	29,168
Salaries - Wages - Temp	50100-11-000	18,678	20,812	20,215	45,820
Compensated Leave Expense	50300-11-000	4,754	7,933	(9,697)	179
Employee Benefits	51000-11-000	26,156	22,811	27,880	27,880
Payroll Taxes	51100-11-000	5,912	6,223	5,347	6,000
Workers' Compensation	51200-11-000	9,275	21,351	5,270	5,375
Unemployment Insurance	51300-11-000	3,679	5,000	7,637	7,637
Current Year Bad Debt Expense	53000-11-000	-	-		
Interest Expense - Equipment	54000-11-000	9,944	-	8,561	9,000
Service Charges - Credit Card	54010-11-000	-	-		
Grant Fees	54020-11-000	-	-		
Directors Expense	56000-11-000	280	500	551	500
Dues & Subscriptions	57000-11-000	1,782	1,800	1,808	1,800
Insurance	60000-11-000	20,078	20,000	23,396	24,000
Other Misc. Admin Expense	65000-11-000	1,584	3,000		
Postage	67000-11-000	-	-	1,867	1,875
Professional Services	69000-11-000	7,859	8,500	10,822	8,500
Audit Expense	69030-11-000	1,017	5,000	5,000	5,000
Office Supplies & Expenses	74000-11-000	6,573	23,000	6,826	7,000
Office Expense - Copier	74010-11-000	2,177	-	2,984	3,000
Office Expense - Internet	74020-11-000	6,400	-	3,600	3,600
Office Expense - Direct Deposit	74030-11-000	1,500	-	1,462	1,500
Employee Expense	74060-11-000	-	-		
Telephone Expense	75000-11-000	3,686	4,000	2,208	2,200
Total Administration Expense		198,655	216,758	191,890	190,034
Maintenance Expense					
Salaries & Wages - Permanent	50000-12-000	44,587	31,845	33,830	31,845
Salaries & Wages - Temporary	50100-12-000	17,639	22,320	24,724	25,320
Employee Benefits	51000-12-000	24,595	22,356	26,481	26,500
Payroll Taxes	51100-12-000	4,191	5,000	3,420	3,400
Workers' Compensation	51200-12-000	6,042	-	3,771	3,846
Propane	62010-12-000	4,137	4,500	2,318	2,400
Power	62020-12-000	287	308	238	324
Utilities - Water	62030-12-000	24,274	35,000	33,544	35,000
Sewer	62040-12-000	21,545	20,000	22,252	22,252
Power - PG&E Actual	62050-12-000	18,855	19,000	19,000	19,000
Maintenance of Building & Grounds	64000-12-000	30,303	25,000	47,065	30,000
Maintenance of Equipment	64010-12-000	9,820	11,000	12,317	12,000
Special Repairs & Maintenance	64020-12-000	-	-		
Special Repairs & Maintenance Fuel Tank	64030-12-000	-	-		
Temporary Electrical Work	64060-12-000	-	500		
Other Maintenance Expense	65000-12-000	-	-		
Professional Services	69000-12-000	-	-		
Rental - Maintenance Equipment	72000-12-000	99	200	25	200
Supplies & Expense	74000-12-000	528	-	47	
Trash Removal	78000-12-000	5,415	6,000	8,614	8,600
Salaries & Wages - Temp - Flowers/Shrubs	50100-22-000	5,200	5,240	2,817	5,240
Employee Benefits - Flowers/Shrubs	51000-22-000	-	-		
Payroll Taxes - Flowers/Shrubs	51100-22-000	-	-	31	
Workers' Compensation - Flowers/Shrubs	51200-22-000	-	-	130	
Grounds Maint Expense - Flowers/Shrubs	64000-22-000	4,782	4,500	3,797	3,024
Total Maintenance Expense		222,300	212,769	244,421	228,951

Account Description	Acct# No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Publicity Expense					
Advertising	52000-13-100	30,214	38,000	38,130	38,000
Advertising Expense - Misc	65000-13-100	5,564	-	1,200	1,200
Professional Services	69000-13-100	5,170	6,100	4,500	5,500
Promotional Expense	71000-13-100	278	500	334	500
Public Relations Expense	71010-13-100	5,714	5,500	7,273	5,500
Supplies & Expense	74000-13-100	963	1,000		1,000
Publicity Expense	74010-13-100	-	-	35	
Total Publicity Expense		47,903	51,100	51,472	51,700
Attendance Expense					
Salaries & Wages	50100-70-100	27,791	27,846	23,918	24,846
Employee Benefits	51000-70-100	374	-		
Payroll Taxes	51100-70-100	600	600	605	605
Workers' Compensation	51200-70-100	2,410	-	1,514	1,514
Other Attendance & Oper. Expense	65000-70-100	-	-		
Professional Services	69000-70-100	17,527	19,500	17,540	13,700
Rental Expense	72000-70-100	300	-	300	
Supplies & Expense	74000-70-100	11,733	13,000	9,492	9,500
Total Attendance Expense		60,735	60,946	53,368	50,165
Miscellaneous Fair Expense					
Sponsorship Expense	61000-00-100	-	1,200		1,200
Sponsorship - Benches	61010-00-100	1,348	-		
Misc Fair Other Expense	65000-00-100	2	-		
Fair Produce Event Expense	69010-00-100	467	-		
Misc Fair - Program Expense	70000-00-100	-	-		
Premium Book Expense	70010-00-100	2,084	2,100	3,265	3,300
Parking Lot - Salaries & Wages Temp	50100-00-100	7,041	6,754	9,172	6,754
Parking Lot - Employee Benefits	51000-00-100	-	-		
Parking Lot - Payroll Taxes	51100-00-100	-	-	114	114
Parking Lot - Workers Comp	51200-00-100	-	-	472	472
Parking Lot - Other Expense	69000-00-100	1,331	500		
Total Miscellaneous Expense		12,274	10,554	13,024	11,840
Premium Expense					
Water	63000-85-100	-	-		
Cash Awards - Premiums	66000-85-100	11,947	12,000	12,629	12,000
Trophies/Ribbons	66010-85-100	1,654	2,000	6,310	2,000
Sponsored Cash Awards - Premiums	66100-85-100	100	-		
Sponsored Trophies/Ribbons	66110-85-100	7,785	8,000	3,666	8,000
Total Premium Expense		21,486	22,000	22,605	22,000

Account Description	Acct# No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Exhibit Expense					
Salaries & Wages	50100-80-100	23,218	19,482	23,241	23,669
Employee Benefits	51000-80-100	160	150		150
Payroll Taxes	51100-80-100	392	380	393	393
Workers' Compensation	51200-80-100	2,095	-	1,394	1,422
Decorations	55000-80-100	900	1,000		1,000
Other Exhibitor Expense	65000-80-100	-	-	315	
JLA Subsidy	65010-80-100	-	-		
Professional Services - Judges	69010-80-100	4,115	5,000	4,890	5,000
Professional Services - Contractual	69000-80-100	2,188	1,900	3,900	6,400
MLA Towing Expense	69020-80-100	-	-		
Supplies & Expense	74000-80-100	4,061	4,000	5,314	4,000
Total Exhibit Expense		37,129	31,912	39,448	42,034
Horse Show Expense					
Salaries & Wages	50100-40-105	2,818	3,915	2,857	2,910
Employee Benefits	51000-40-105	22	30		
Payroll Taxes	51100-40-105	41	60	66	66
Workers' Compensation	51200-40-105	254	-	171	174
Cattle Fees	64500-40-105	8,100	6,300	7,200	7,200
Cash Awards - Premiums	66000-40-105	-	-		
Trophies/Ribbon	66010-40-105	6,223	5,500	5,447	6,250
Draft Horse - Sponsored Premiums	66020-40-105	-	-		
Sponsored Cash Awards	66100-40-105	-	-		
Sponsored Trophies/Ribbons	66110-40-105	-	-		
Professional Services - Judges	69010-40-105	1,700	1,700	1,950	2,000
Professional Services - Contractual	69000-40-105	569	2,000	400	2,000
Supplies & Expenses	74000-40-105	1,383	1,500	2,573	1,500
Mother Lode Horse Show Expense	74010-40-105	189	-		
Total Horse Show Expense		21,299	21,005	20,663	22,100
Entertainment Expense					
Salaries & Wages	50100-75-100	-	255		255
Employee Benefits	51000-75-100	-	-		
Payroll Taxes	51100-75-100	-	-		
Workers' Compensation	51200-75-100	-	-		
Other Fair Entertainment Expense	65000-75-100	-	-	200	200
Other Expense - Tractor Rodeo	65000-75-102	-	-	650	650
Professional Services - Contractual	69000-75-100	16,915	17,200	16,900	16,000
Rodeo	69010-75-100	16,200	16,200	16,200	16,200
Grounds Acts	69020-75-100	30,375	31,000	32,575	31,000
Thursday Grandstand	69030-75-100	-	-		
Friday Grandstand	69040-75-100	7,000	7,000	7,500	7,500
Sunday Grandstand	69050-75-100	6,200	6,600	6,605	6,600
Carnival Expense	69060-75-100	-	-		
Attraction Expense - Stage	69070-75-100	1,209	-	995	
Supplies & Expense	74000-75-100	4,056	5,500	656	1,000
Queen's Pageant Supplies & Expenses	74010-75-100	254	-		
Total Entertainment Expense		82,209	83,755	82,281	79,405

Account Description	Acct# No.	Actuals 2012	2013 Budget	Estimated 2013	2014 Budget
Non-Fair Expense - Interim					
Salaries & Wages - Fair Funding Raising	50100-00-300	-	150		
Payroll Taxes - Fair Fundraising	51100-00-300	-	-		
Workers' Compensation - Fair Fundraising	51200-00-300	-	-		
Other Expense - Fair Fundraising	69000-00-300	10,485	-	84	
Total Non-Fair Expense - Interim		10,485	150	84	-
Horse Show - NonFair					
HS Salaries & Wages - Non Fair	50100-40-305	800	-	1,076	800
HS Employee Benefits - Non Fair	51000-40-305	-	-		
HS Payroll Taxes - Non Fair	51100-40-305	-	-	1	
HS Workers Comp - Non Fair	51200-40-305	-	-	5	
HS Cash Awards - Nonfair	66000-40-305	-	-		
HS Trophies & Ribbons - Nonfair	66010-40-305	-	-		
HS Supplies & Expenses - Nonfair	74000-40-305	165	-	911	
Total Horse Show - NonFair		965	-	1,993	800
Equipment Expense					
Equipment Expense	87500-00-000	-	-		
Tables & Chairs	87510-00-000	-	-		
Fair Equipment - Computers	87520-00-000	-	-		
Fair Equipment - Livestock Equipment	87530-00-000	-	-		
Buidlings Improvement & Maintenance	87540-00-000	-	-		
Equipment	87550-00-000	-	-		
Golf Cart	87560-00-000	-	-		
Total Equipment Expense		-	-	-	-
Cash Over/Under Ticket Sales					
Cash Shortage/Overages	85000-00-000	(50)	-	(6)	
Ticket Sales Over/Under	85010-00-000	(0)	-	(48)	
Gate Admissions	85020-00-000	-	-	21	
Arena Event Admissions	85030-00-000	-	-	(5)	
Entry Department Overpayments	85040-00-000	-	-		
Over/Under - Office	85050-00-000	(14)	-	95	
Over/Under - Parking	85060-00-000	-	-	(11)	
Horse Show - Over/Under	85070-00-000	-	-		
ATM Over/Under	85080-00-000	-	-		
Total Cash Over/Under Ticket Sales		(64)	-	46	-
Prior Year Expense					
Prior Year Expense	80000-00-000	(21,692)	-	(29,792)	
General Expense Adjustment	80010-00-000	-	-		
Prior Year Expense - Bad Debt	80020-00-000	-	-	100	
Prior Year Expense - Leave Liability	80030-00-000	-	-		
Total Prior Year Expense		(21,692)	-	(29,692)	-
Depreciation Expense					
Depreciation Expense - Current Year	80040	-	-	7,499	-
Depreciation Expense - Current Year	90010	71,624	67,233	69,551	67,676
Total Depreciation Expense		71,624	67,233	77,050	67,676

Variance Report

Automatically prepared

	Acct.	Budgeted vs. Estimated Fluctuation		2013 Budgeted	2013 Estimated	2014 Proposed	Estimated vs. Proposed Fluctuation	
		No.	\$ Change				% Change	\$ Change
OPERATING REVENUES:								
Admission to Grounds	ADMIS	(4,864)	-3.2%	154,300	149,436	146,700	(2,736)	-1.8%
Commercial Revenue	COMME	(2,523)	-6.9%	36,600	34,077	36,600	2,523	7.4%
Concession Revenue	CONCE	(4,432)	-3.8%	117,000	112,568	110,000	(2,568)	-2.3%
Exhibit Revenue	EXREV	(5,618)	-15.4%	36,600	30,982	31,500	518	1.7%
Horse Show Revenue FT	HSFTR	2,219	9.6%	23,100	25,319	23,500	(1,819)	-7.2%
Entertainment Revenue	ENTRE	2,101	2.9%	72,960	75,061	75,140	79	0.1%
Miscellaneous Fair Revenue	MFREV	(11,727)	-7.3%	161,700	149,973	154,850	4,877	3.3%
Horse Show Revenue NF	HSNFR	-	#DIV/0!	-	-	-	-	#DIV/0!
Non-Fair Revenue Interim	NFREV	(5,947)	-7.2%	82,200	76,253	76,709		0.0%
Prior Year Revenue Adjustment	PYREV	(170)	#DIV/0!	-	(170)	-	170	-100.0%
Other Operating Revenue	OTREV	2,279	18.7%	12,200	14,479	14,481	2	0.0%
TOTAL OPERATING REVENUES		(30,960)	-4.5%	684,460	653,500	654,999	1,499	0.2%
OPERATING EXPENDITURES:								
Administration Expense	ADEXP	(24,868)	-11.5%	216,758	191,890	190,034	(1,856)	-1.0%
Maintenace Expense	MNEXP	31,652	14.9%	212,769	244,421	228,951	(15,470)	-6.3%
Publicity Expense	PBEXP	372	0.7%	51,100	51,472	51,700	228	0.4%
Attendance Expense	ATEXP	(7,578)	-12.4%	60,946	53,368	50,165	(3,203)	-6.0%
Miscellaneous Fair Expense	MFEXP	2,470	23.4%	10,554	13,024	11,840	(1,184)	-9.1%
Premium Expense	PREMI	605	2.7%	22,000	22,605	22,000	(605)	-2.7%
Exhibit Expense	EXEXP	7,536	23.6%	31,912	39,448	42,034	2,586	6.6%
Horse Show Expense FT	HSFTE	(342)	-1.6%	21,005	20,663	22,100	1,437	7.0%
Entertainment Expense	ENTEX	(1,474)	-1.8%	83,755	82,281	79,405	(2,876)	-3.5%
Non Fair Expense	NFEXP	(66)	-44.2%	150	84	-	(84)	-100.0%
Horse Show Expense NF	HSNFE	1,993	#DIV/0!	-	1,993	800	(1,193)	-59.9%
Cash Over/Under - Ticket Sales	CAOVS	46	#DIV/0!	-	46	-	(46)	-100.0%
Equipment Expense	EQUIP	-	#DIV/0!	-	-	-	-	#DIV/0!
Prior Year Expense Adjustment	PYEXP	(29,692)	#DIV/0!	-	(29,692)	-	29,692	-100.0%
TOTAL OPERATING EXPENDITURES		(19,346)	-2.7%	710,949	691,603	699,029	7,426	1.1%
NET EFFECT		(11,614)	43.8%	(26,489)	(38,103)	(44,030)	(5,927)	0

Budget Variance - Explanation

Fair Organization:

Amador County Fair

Accounts	Budgeted 2013 to Estimated 2013	Estimated 2013 to Proposed 2014
Admission to Grounds		
Commercial Revenue		
Concession Revenue		
Exhibit Revenue		
Horse Show Revenue FT		
Entertainment Revenue		
Miscellaneous Fair Revenue		
Horse Show Revenue NF		
Non-Fair Revenue Interim		
Prior Year Revenue Adjustment		
Other Operating Revenue		
Administration Expense		
Maintenanace Expense		
Publicity Expense		
Attendance Expense		
Miscellaneous Fair Expense		
Premium Expense		
Exhibit Expense		
Horse Show Expense FT		
Entertainment Expense		
Non Fair Expense		
Horse Show Expense NF		
Cash Over/Under - Ticket Sales		
Equipment Expense		
Prior Year Expense Adjustment		

CEO Signature

Board President Signature

Da

Permanent Positions on Roster for 2014
 Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
50000-11	Office Tech PI 1500	Jan-99	6	19.25	hr	750	14,438
			6	19.64	hr	750	14,730
							TOTAL
50100-12	Maintenance Worker - PI 1500	6-May	12	21.23	hr	1,500	31,845
	Fairground Aid	1/1/2010	0				

Temporary Positions Proposed for 2014

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last Year	This Year	No.	Unit	Amount	Per Unit	Detail	Account Totals
		50100-11	CEO Rehired Annuitant	1	1	960.00	hr	26.05	hr
	Receptionist	1	1	620	hr	9.00	hr	5,580	
	Bookkeeper	1	1	952	hr	16.00	hr	15,232	
50100-12	General Maintenance	1	1	1200	hr	10.00	hr	12,000	25,320
	General Maintenance	4	4	150	hr	10.00	hr	6,000	
	General Maintenance	1	1	160	hr	12.00	hr	1,920	
	General Maintenance	1	1	160	hr	15.00	hr	2,400	
	Restroom Crew	4	4	75	hr	10.00	hr	3,000	
50100-22	Gardner	1	1	534	hr	3,000.00	flat	3,000	5,240
	Gardner	1	1	360	hr	2,240.00	flat	2,240	
50100-70	Pre-Sale Cashier	1	1	475	hr	10.00	hr	4,750	24,846
	Gate Cashier	1	1	212	hr	8.00	hr	1,696	
	Security	50	50	36	hr	8.00	hr	14,400	
	Restroom Crew (Moved to Maintenance)			75	hr	10.00	hr	0	
	Commercial Exhibit Supervisor	1	1	360	hr	10.00	hr	3,600	
	Information Booth	1	1	40	hr	10.00	hr	400	
51000-80	Exhibit Supervisor	1	1	1000	hr	11.00	hr	11,000	23,669
	Entry Clerk	1	1	300	hr	9.00	hr	2,700	
	Exhibit Clerk	5	5	64	hr	8.25	hr	2,640	
	Exhibit Clerk	2	2	100	hr	8.50	hr	1,700	
	Livestock Ring Crew	3	3	86	hr	8.25	hr	2,129	
	Department Heads	10	7	50	hr	10.00	hr	3,500	
50100-40	HS Supervisor	1	1	100	hr	12.00	hr	1,200	2,910
	HS Clerk	3	3	30	hr	9.00	hr	810	
	Ring Crew	2	2	45	hr	10.00	hr	900	
50100-00	Parking Crew	25	25	26	hr	8.00	hr	5,200	6,754
	Parking Crew Supervisor	1	1	78	hr	15.00	hr	1,170	
	Parking Crew Assistant Supervisor	1	1	32	hr	12.00	hr	384	
50100-75	Arena Cashier	1	1	30	hr	8.50	hr	255	255

Proposed 2014 Contractual Professional Services

ACCT. NO.	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours, days, months)		Amount Budgeted		
			Number	Unit Rate	Detail	Account	
						Totals	
69000-11	Attorney General					500	
	Fire Marshall					2,000	
	CFSA					6,000	8,500
69000-70	Radios	55				700	
	Fairtime Clean Up					3,100	
	Electrician					2,500	
	Concessions Auditor					800	
	Golf Carts	3		300.00		900	
	Security Supervisor					2,300	
	Head Cashier					2,800	
	Assistant Cashier						
	Pipe and Drape					1,300	13,700
69000-80	LvstkShowers/Handwashing					4,500	
	Artist Association					300	
	Livestock Supervisor					1,600	6,400
69000-13	Publist					4,500	
	Graphic Design					1,000	5,500
69000-75	Sound					10,000	
	Lights					5,000	
	Stage Manager					1,000	16,000
69000-40	HS Announcer					500	
	HS Ring Crew					1,500	2,000

PROPOSED ACQUISITIONS & DISPOSITIONS

Amador County Fair
(Legal Name of Fair)Plymouth, CA
(Location)

	Estimated 2013	Proposed 2014
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	3,279,977	3,289,351
ACQUISITIONS OF FIXED ASSETS:		
Land	-	-
Buildings & Improvements:		
Major Maintenance (MMP) Projects	-	-
ADA Projects	-	-
Building Improvements	-	-
Land Improvements	-	-
New Construction	-	-
Construction in Progress	-	-
Equipment (2009 Office copier per 2011 Audit)	9,374	-
Other Fixed Assets	-	-
Other:	-	-
TOTAL ACQUISITIONS OF FIXED ASSETS	9,374	-
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	3,289,351	3,289,351
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	-	-
Buildings & Improvements	-	-
Equipment	-	-
Other Fixed Assets	-	-
Other:	-	-
TOTAL DISPOSITIONS OF FIXED ASSETS	-	-
PP&E BEFORE DEPRECIATION, December 31	3,289,351	3,289,351
DEPRECIATION:		
Accumulated Depreciation, January 1	2,092,778	2,177,327
Prior Year Depreciation	7,499	
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 9)	77,050	67,676
Accumulated Depreciation, December 31	2,177,327	2,245,004
PP&E, NET OF DEPRECIATION, December 31	1,112,024	1,044,347
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	106,864	84,010
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	1,005,160	960,337