

**OPERATING BUDGET**

26th **DISTRICT AGRICULTURAL ASSOCIATION**

Amador **COUNTY**

Conducting The **Amador County Fair**

at Plymouth, California

For the period of January 1, 2015 to December 31, 2015

|  | Acct. No. | Actual 2013 | Budgeted 2014 | Estimated 2014 | Proposed 2015 |
|--|-----------|-------------|---------------|----------------|---------------|
| <b>TOTAL NET RESOURCES, JANUARY 1:</b>                                     |           | 1,265,812   | 1,198,138     | 1,200,694      | 1,114,680     |
| Unrestricted net resources   |           | 197,312     | 192,978       | 187,855        | 147,532       |
| Restricted resources   |           |             |               |                |               |
| Investment in Capital Assets, Net of Related Debt                          |           | 1,068,499   | 1,005,160     | 1,012,839      | 967,148       |
| Subtotal (Total Net Resources)   |           | 1,265,811   | 1,198,138     | 1,200,694      | 1,114,680     |
| <b>RESOURCES ACQUIRED:</b>   |           |             |               |                |               |
| Operating Revenues (From Page 2)   |           | 670,888     | 669,480       | 663,088        | 680,250       |
| State (Local/Base) Allocations (to Page 2):                                | 31200     | 33,000      | 33,000        | 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     |             |               |                |               |
| <b>TOTAL RESOURCES AVAILABLE</b>   |           | 1,969,699   | 1,900,618     | 1,896,782      | 1,827,930     |
| <b>RESOURCES APPLIED:</b>  |           |             |               |                |               |
| Operating Expenditures (From Page 2)                                       |           | 699,455     | 699,029       | 715,478        | 700,247       |
| Other Operating Expenditures (e.g. Audit Adjustments)                      |           |             |               |                |               |
| Subtotal - Operating Expenditures (Excluding Depreciation)                 |           | 699,455     | 699,029       | 715,478        | 700,247       |
| Depreciation Expense (From Page 8)   | 90000     | 69,551      | 67,676        | 66,624         | 66,357        |
| <b>TOTAL RESOURCES APPLIED</b>   |           | 769,006     | 766,705       | 782,102        | 766,604       |
| <b>TOTAL NET RESOURCES, DECEMBER 31:</b>                                   | 29100     | 1,200,694   | 1,133,913     | 1,114,680      | 1,061,326     |
| Unrestricted Net Resources Available for Operations                        |           | 187,855     | 173,576       | 147,532        | 139,614       |
| Restricted Net Resources   |           |             |               |                |               |
| Investment in Capital Assets (From Schedule 7)                             |           | 1,012,839   | 960,337       | \$967,148      | \$921,712     |
| Subtotal (Total Net Res Check Figure - should equal #29100)                |           | 1,200,694   | 1,133,913     | 1,114,680      | 1,061,326     |
| Reserve Percentage   |           | 26.9%       | 24.8%         | 20.6%          | 19.9%         |

**ALL FAIRS:**

*Laura Foster* 11/13/14  
 President, Board of Directors Date  
*[Signature]* 11/13/14  
 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 - 26th DAA

SUMMARY OF OPERATIONS

|                               | Acct.<br>No. | Actuals<br>2013 | Budget<br>2014 | Estimate<br>2014 | Proposed<br>2015 |
|-------------------------------|--------------|-----------------|----------------|------------------|------------------|
| <b>OPERATING REVENUES:</b>    |              |                 |                |                  |                  |
| Admission to Grounds          | ADMIS        | 142,879         | 146,700        | 133,612          | 151,300          |
| Commercial Revenue            | COMME        | 34,077          | 36,600         | 32,985           | 36,600           |
| Concession Revenue            | CONCE        | 112,568         | 110,000        | 114,722          | 110,000          |
| Exhibit Revenue               | EXREV        | 30,981          | 31,500         | 35,975           | 35,900           |
| Horse Show Revenue FT         | HSFTR        | 25,596          | 23,500         | 23,553           | 23,600           |
| Entertainment Revenue         | ENTRE        | 75,061          | 75,140         | 72,658           | 74,700           |
| Miscellaneous Fair Revenue    | MFREV        | 148,536         | 154,850        | 154,813          | 148,000          |
| Horse Show Revenue NF         | HSNFR        | 2,900           | -              | -                | -                |
| Non-Fair Revenue Interim      | NFREV        | 82,743          | 76,709         | 76,891           | 82,350           |
| Prior Year Revenue Adjustment | PYREV        | 740             | -              | -                | -                |
| Other Operating Revenue       | OTREV        | 14,807          | 14,481         | 17,880           | 17,800           |
| <b>TOTAL REVENUE</b>          |              | <b>670,888</b>  | <b>669,480</b> | <b>663,088</b>   | <b>680,250</b>   |

**OPERATING EXPENDITURES:**

|                                     |       |                |                |                |                |
|-------------------------------------|-------|----------------|----------------|----------------|----------------|
| Administration Expense              | ADEXP | 203,402        | 190,034        | 166,876        | 157,346        |
| Maintenanace Expense                | MNEXP | 225,343        | 220,687        | 263,138        | 241,409        |
| Publicity Expense                   | PBEXP | 51,968         | 51,700         | 51,607         | 54,420         |
| Attendance Expense                  | ATEXP | 51,468         | 50,165         | 55,413         | 51,960         |
| Miscellaneous Fair Expense          | MFEXP | 21,627         | 20,104         | 21,525         | 20,765         |
| Premium Expense                     | PREMI | 22,470         | 22,000         | 21,812         | 23,000         |
| Exhibit Expense                     | EXEXP | 38,745         | 42,034         | 37,892         | 43,563         |
| Horse Show Expense FT               | HSFTE | 22,232         | 22,100         | 15,682         | 22,584         |
| Entertainment Expense               | ENTEX | 82,281         | 79,405         | 81,534         | 85,200         |
| Non Fair Expense                    | NFEXP | 84             | -              | -              | -              |
| Horse Show Expense NF               | HSNFE | 1,991          | 800            | -              | -              |
| Cash Over/Under - Ticket Sales      | CAOVS | 46             | -              | -              | -              |
| Equipment Expense                   | EQUIP | -              | -              | -              | -              |
| Prior Year Expense Adjustment       | PYEXP | (22,202)       | -              | -              | -              |
| <b>TOTAL OPERATING EXPENDITURES</b> |       | <b>699,455</b> | <b>699,029</b> | <b>715,478</b> | <b>700,247</b> |

|  |       |                 |                 |                  |                 |
|--|-------|-----------------|-----------------|------------------|-----------------|
| <b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION</b> |       | <b>(28,566)</b> | <b>(29,549)</b> | <b>(52,390)</b>  | <b>(19,997)</b> |
| Depreciation Expense - Current Year                    | 90000 | 69,551          | 67,676          | 66,624           | 66,357          |
| <b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION</b>  |       | <b>(98,117)</b> | <b>(97,225)</b> | <b>(119,014)</b> | <b>(86,354)</b> |
| State Allocations (from Page 1)                        | 31200 | 33,000          | 33,000          | 33,000           | 33,000          |
| Other Funds (from Page 1)                              | 34000 | -               | -               | -                | -               |
| <b>NET PROFIT/(LOSS) BEFORE DEPRECIATION</b>           |       | <b>4,434</b>    | <b>3,451</b>    | <b>(19,390)</b>  | <b>13,003</b>   |
| <b>NET PROFIT/(LOSS) AFTER DEPRECIATION</b>            |       | <b>(65,117)</b> | <b>(64,225)</b> | <b>(86,014)</b>  | <b>(53,354)</b> |

## Detail of Revenues

## Amador County Fair 26th DAA

| Account Description                            | Acct. No.    | Actuals 2013   | Budget 2014    | Estimate 2014  | Proposed 2015  |
|--|--------------|----------------|----------------|----------------|----------------|
| <b>ADMISSIONS TO GROUNDS</b>                   |              |                |                |                |                |
| Gate Admissions                                | 40000-00-100 | 103,811        | 104,250        | 85,866         | 104,000        |
| Presale Gate Admissions                        | 40100-00-100 | 16,402         | 20,250         | 19,852         | 19,500         |
| Exhibitor Admissions                           | 40110-00-100 | 3,180          | 5,000          | 11,254         | 10,000         |
| Sponsor Admissions                             | 40120-00-100 | 8,030          | 8,000          | 7,520          | 8,000          |
| Parent/Leader Admission                        | 40130-00-100 | 6,533          | 4,000          | 3,016          | 4,000          |
| JLA Admissions                                 | 40140-00-100 | 428            | 700            | 800            | 800            |
| Vendor Admissions                              | 41500-00-100 | 4,494          | 4,500          | 5,304          | 5,000          |
| Season Pass/4-Day Admissions                   | 40160-00-100 | -              | -              | -              | -              |
| POP/Other 2 Day Admissions                     | 40170-00-100 | -              | -              | -              | -              |
| <b>TOTAL ADMISSION TO GROUNDS</b>              |              | <b>142,879</b> | <b>146,700</b> | <b>133,612</b> | <b>151,300</b> |
| <b>INDUSTRIAL &amp; COMMERCIAL SPACE</b>       |              |                |                |                |                |
| Outside Commercial Space                       | 41010-00-100 | 18,652         | 17,100         | 16,185         | 17,100         |
| Inside Commercial Space                        | 41020-00-100 | 15,425         | 19,500         | 16,800         | 19,500         |
| <b>TOTAL INDUSTRIAL &amp; COMMERCIAL SPACE</b> |              | <b>34,077</b>  | <b>36,600</b>  | <b>32,985</b>  | <b>36,600</b>  |
| <b>CONCESSION REVENUE</b>                      |              |                |                |                |                |
| Carnival                                       | 40500-00-100 | 24,704         | 20,000         | 26,014         | 20,000         |
| Carnival - PreSale                             | 40510-00-100 | 14,213         | 15,000         | 15,392         | 15,000         |
| Carnival - POP                                 | 40520-00-100 | -              | -              | -              | -              |
| Food Concessions                               | 42100-00-100 | 59,923         | 73,000         | 65,017         | 67,000         |
| Food Concessions - Prepaid Guarantee           | 42110-00-100 | 12,309         | -              | 6,050          | 6,000          |
| Non-Food Concessions                           | 42200-00-100 | 1,419          | 2,000          | 2,248          | 2,000          |
| Wine Tasting Concessions                       | 42210-00-100 | -              | -              | -              | -              |
| <b>TOTAL CONCESSION REVENUE</b>                |              | <b>112,568</b> | <b>110,000</b> | <b>114,722</b> | <b>110,000</b> |
| <b>EXHIBIT REVENUE</b>                         |              |                |                |                |                |
| Entry Fees - Exhibitor                         | 43000-80-100 | 19,806         | 21,000         | 16,488         | 17,000         |
| Entry Fees - Windows                           | 43010-80-100 | 3,480          | 3,500          | 3,450          | 3,500          |
| Donated & Sponsored Awards                     | 43100-80-100 | (78)           | -              | 110            | -              |
| Cash Awards                                    | 43110-80-100 | 4,663          | 5,000          | 6,107          | 6,000          |
| Trophies/Ribbons                               | 43120-80-100 | 1,694          | 2,000          | 9,420          | 9,000          |
| Exhibit Sales - Art Sales                      | 43130-80-100 | 1,417          | -              | 400            | 400            |
| Other Exhibit Revenues                         | 48700-80-100 | -              | -              | -              | -              |
| <b>TOTAL EXHIBIT REVENUE</b>                   |              | <b>30,981</b>  | <b>31,500</b>  | <b>35,975</b>  | <b>35,900</b>  |

## Detail of Revenues

Amador County Fair 26th DAA

| Account Description   | Acct.<br>No. | Actuals<br>2013 | Budget<br>2014 | Estimate<br>2014 | Proposed<br>2015 |
|---|--------------|-----------------|----------------|------------------|------------------|
| <b>HORSE SHOW REVENUE</b>   |              |                 |                |                  |                  |
| Entry Fees  | 43000-40-105 | 18,835          | 18,000         | 17,608           | 18,000           |
| Horse Entry Fees - Draft Horses                                   | 43010-40-105 | -               | -              | 190              |                  |
| Horse Sh.-Don.-Special Prizes                                     | 43100-40-105 | -               | -              |                  |                  |
| Horse Show - Cash Awards  | 43110-40-105 | 876             | 600            | 50               | 600              |
| Horse Show - Trophies/Ribbons                                     | 43120-40-105 | 2,835           | 2,900          | 3,795            | 3,000            |
| Stall Fees  | 43300-40-105 | 1,385           | 2,000          | 1,660            | 2,000            |
| Other Horse Show Revenues   | 48700-40-105 | 1,664           | -              | 250              |                  |
| <b>TOTAL HORSE SHOW REVENUE</b>                                   |              | <b>25,596</b>   | <b>23,500</b>  | <b>23,553</b>    | <b>23,600</b>    |
| <b>ENTERTAINMENT REVENUE</b>                                      |              |                 |                |                  |                  |
| Rodeo Admissions  | 40000-75-100 | 19,759          | 20,000         | 17,698           | 20,000           |
| Thursday Arena Admissions   | 40010-75-100 | -               | -              |                  |                  |
| Friday Arena Admissions   | 40020-75-100 | 9,293           | 9,500          | 9,679            | 10,000           |
| Sunday Arena Admissions - Derby                                   | 40030-75-100 | 39,869          | 40,000         | 40,575           | 40,000           |
| Derby Pit Passes  | 40040-75-100 | 1,850           | 1,800          | 435              | 500              |
| Thursday Arena Admissions   | 40050-75-100 | -               | -              |                  |                  |
| Friday - Ext. Rodeo Entry Fees                                    | 43000-75-100 | -               | -              |                  |                  |
| Derby Entry Fees  | 43010-75-100 | 3,840           | 3,840          | 2,900            | 3,000            |
| Amador Idol Entry Fee   | 43020-75-100 | -               | -              |                  |                  |
| Other Fair Attractions  | 48700-75-100 | -               | -              |                  |                  |
| Other Revenue - Tractor Rodeo                                     | 48700-75-102 | 450             | -              | 1,370            | 1,200            |
| <b>TOTAL ENTERTAINMENT REVENUE</b>                                |              | <b>75,061</b>   | <b>75,140</b>  | <b>72,658</b>    | <b>74,700</b>    |
| <b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b> |              |                 |                |                  |                  |
| Camping Fees  | 47000-00-100 | 4,500           | 5,000          | 7,200            | 7,000            |
| Easy Ticket Process Fee Revenue                                   | 47010-00-100 | 1,332           | 1,300          | 1,161            | 1,300            |
| Other Misc. Fair Revenues   | 48700-00-100 | 4,382           | 5,600          | 16,732           |                  |
| Other Misc. Fair Revenues - Rodeo Queen                           | 48700-00-103 | -               | -              | 7,186            | 7,000            |
| Sponsorships  | 48800-00-100 | 3,764           | 3,700          | 3,344            | 3,500            |
| Corporate Sponsors  | 48810-00-100 | 105,500         | 110,000        | 93,470           | 100,000          |
| Parking Lot   | 45000-65-100 | -               | -              |                  |                  |
| Parking - General Public  | 45010-65-100 | 22,260          | 22,400         | 19,100           | 22,400           |
| Parking - Exhibitor/Livestock                                     | 45020-65-100 | 5,070           | 5,000          | 4,980            | 5,000            |
| Parking - Vendor  | 45030-65-100 | 1,728           | 1,850          | 1,640            | 1,800            |
| <b>TOTAL MISCELLANEOUS FAIR REVENUE</b>                           |              | <b>148,536</b>  | <b>154,850</b> | <b>154,813</b>   | <b>148,000</b>   |
| <b>HORSE SHOW NON-FAIR REVENUE</b>                                |              |                 |                |                  |                  |
| Entry Fees - HS - NF  | 43000-40-305 | 2,900           | -              |                  |                  |
| Stall Fees - HS - NF  | 43300-40-305 | -               | -              |                  |                  |
| Sponsorships - HS - NF  | 48800-40-305 | -               | -              |                  |                  |
| <b>TOTAL HORSE SHOW NON-FAIR REVENUE</b>                          |              | <b>2,900</b>    | <b>-</b>       | <b>-</b>         | <b>-</b>         |

## Detail of Revenues

Amador County Fair 26th DAA

| Account Description                  | Acct.<br>No.        | Actuals<br>2013 | Budget<br>2014 | Estimate<br>2014 | Proposed<br>2015 |
|--------------------------------------|---------------------|-----------------|----------------|------------------|------------------|
| <b>INTERIM REVENUE</b>               |                     |                 |                |                  |                  |
| Building Rental                      | 46100-00-300        | 23,676          | 21,000         | 16,145           | 20,000           |
| Building Rental -Admin Fee           | 46110-00-300        | -               | -              | 50               |                  |
| Building Rental - Catering           | 46120-00-300        | 90              | -              | 635              |                  |
| Other Facility Rentals               | 46130-00-300        | 32,643          | 33,000         | 33,902           | 40,000           |
| Equipment Rental                     | 46300-00-300        | 2,425           | 2,000          | 1,633            | 1,600            |
| Other Rentals - RV, Stalls           | 46500-00-300        | 8,380           | 8,000          | 8,378            | 8,250            |
| Utility Fee Reimbursement            | 48500-00-300        | 3,212           | 3,200          | 2,723            | 3,000            |
| Trash                                | 48510-00-300        | 2,450           | 1,500          | 1,970            | 1,500            |
| Other Interim Revenue                | 48700-00-300        | 3,650           | 3,200          | 3,850            | 3,800            |
| Overtime Hours                       | 48720-00-300        | 5,050           | 4,200          | 6,160            | 4,200            |
| Office Charges                       | 48730-00-300        | 6               | 6              |                  |                  |
| Service Charges                      | 48740-00-300        | 65              | 58             | 146              |                  |
| Refunds                              | 48750-00-300        | 382             | 222            | 165              |                  |
| Cookbooks/Blankets                   | 48760-00-300        | 13              | -              |                  |                  |
| Staw/Water/Shavings                  | 48770-00-300        | -               | -              |                  |                  |
| Handling Charges                     | 48780-00-300        | 323             | 323            | 183              |                  |
| Fair Fundraising Revenue             | 48790-00-300        | 379             | -              | 952              |                  |
| <b>TOTAL INTERIM REVENUE</b>         |                     | <b>82,743</b>   | <b>76,709</b>  | <b>76,891</b>    | <b>82,350</b>    |
| <b>TOTAL PRIOR YEAR REVENUE ADJ</b>  | <b>49000-00-000</b> | <b>740</b>      | <b>-</b>       | <b>-</b>         | <b>-</b>         |
| <b>OTHER OPERATING REVENUE</b>       |                     |                 |                |                  |                  |
| Other Operating Revenues             | 48700-00-000        | 81              | 81             |                  |                  |
| Interest Earnings                    | 48710-00-000        | 135             | 100            | 63               | 100              |
| Recycling Revenues                   | 48730-00-000        | -               | -              |                  |                  |
| ATM Rebates                          | 48740-00-000        | 2,481           | 2,500          | 2,892            | 2,800            |
| Sponsorships - Benches               | 48800-00-000        | 5,400           | 5,400          | 5,525            | 5,500            |
| Donations - Non-Fair                 | 48810-00-000        | 6,710           | 6,400          | 5,200            | 5,200            |
| Donations - Gold Mine                | 48820-00-000        | -               | -              |                  |                  |
| Donations - Miss Amador Pag          | 48830-00-000        | -               | -              |                  |                  |
| Flower Boxes                         | 48800-00-106        |                 |                | 3,200            | 3,200            |
| Flower Beds                          | 48800-00-107        |                 |                | 1,000            | 1,000            |
| <b>TOTAL OTHER OPERATING REVENUE</b> |                     | <b>14,807</b>   | <b>14,481</b>  | <b>17,880</b>    | <b>17,800</b>    |

## Detail of Revenues

## Amador County Fair 26th DAA

| Account Description                         | Acct. No.    | Actuals 2013   | Budget 2014    | Estimate 2014  | Proposed 2015  |
|---|--------------|----------------|----------------|----------------|----------------|
| <b>ADMINISTRATION EXPENSE</b>               |              |                |                |                |                |
| Salaries - Wages - Perm                     | 50000-11-000 | 66,446         | 29,168         | 34,071         | 29,460         |
| Salaries - Wages - Temp                     | 50100-11-000 | 20,791         | 45,820         | 48,068         | 30,588         |
| Compensated Leave Expense                   | 50300-11-000 | 5,537          | 179            | (291)          | 3,069          |
| Employee Benefits                           | 51000-11-000 | 28,298         | 27,880         | 20,950         | 20,950         |
| Payroll Taxes                               | 51100-11-000 | 6,260          | 6,000          | 3,131          | 4,585          |
| Workers' Compensation                       | 51200-11-000 | 2,946          | 5,375          | 3,578          | 3,603          |
| Unemployment Insurance                      | 51300-11-000 | 7,714          | 7,637          | 4,000          | 4,000          |
| Current Year Bad Debt Expense               | 53000-11-000 | -              | -              |                |                |
| Interest Expense - Equipment                | 54000-11-000 | 7,440          | 9,000          | 240            | 190            |
| Service Charges - Credit Card               | 54010-11-000 | 2,717          | -              | 2,808          | 3,000          |
| Grant Fees                                  | 54020-11-000 | -              | -              |                |                |
| Directors Expense                           | 56000-11-000 | 931            | 500            | 369            | 500            |
| Dues & Subscriptions                        | 57000-11-000 | 1,903          | 1,800          | 2,122          | 1,800          |
| Insurance                                   | 60000-11-000 | 23,684         | 24,000         | 18,223         | 17,934         |
| Other Misc. Admin Expense                   | 65000-11-000 | 216            | -              | 303            |                |
| Postage                                     | 67000-11-000 | 1,854          | 1,875          | 1,869          | 1,875          |
| Professional Services                       | 69000-11-000 | 11,534         | 8,500          | 8,250          | 13,450         |
| Audit Expense                               | 69030-11-000 | -              | 5,000          | 4,750          | 5,000          |
| Office Supplies & Expenses                  | 74000-11-000 | 6,708          | 7,000          | 5,735          | 7,000          |
| Office Expense - Copier                     | 74010-11-000 | 227            | 3,000          | 250            | 1,800          |
| Office Expense - Internet                   | 74020-11-000 | 3,600          | 3,600          | 3,600          | 3,600          |
| Office Expense - Direct Deposit             | 74030-11-000 | 1,987          | 1,500          | 2,210          | 2,210          |
| Employee Expense                            | 74060-11-000 | -              | -              | 1,132          | 1,132          |
| Telephone Expense                           | 75000-11-000 | 2,608          | 2,200          | 1,507          | 1,600          |
| <b>TOTAL ADMINISTRATION EXPENSE</b>         |              | <b>203,402</b> | <b>190,034</b> | <b>166,876</b> | <b>157,346</b> |
| <b>MAINTENANCE &amp; GENERAL OPERATIONS</b> |              |                |                |                |                |
| Salaries & Wages - Permanent                | 50000-12-000 | 33,857         | 31,845         | 37,211         | 31,845         |
| Salaries & Wages - Temporary                | 50100-12-000 | 24,431         | 25,320         | 35,922         | 25,320         |
| Employee Benefits                           | 51000-12-000 | 25,888         | 26,500         | 28,562         | 29,000         |
| Payroll Taxes                               | 51100-12-000 | 3,471          | 3,400          | 4,541          | 4,600          |
| Workers' Compensation                       | 51200-12-000 | 1,723          | 3,846          | 4,588          | 4,600          |
| Propane                                     | 62010-12-000 | 3,041          | 2,400          | 2,200          | 2,400          |
| Power                                       | 62020-12-000 | 233            | 324            | 219            | 324            |
| Utilities - Water                           | 62030-12-000 | 29,095         | 35,000         | 30,797         | 31,000         |
| Sewer                                       | 62040-12-000 | 22,294         | 22,252         | 16,669         | 10,320         |
| Power - PG&E Actual                         | 62050-12-000 | 16,170         | 19,000         | 24,722         | 24,000         |
| Maintenance of Building & Grounds           | 64000-12-000 | 43,613         | 30,000         | 54,906         | 56,000         |
| Maintenance of Equipment                    | 64010-12-000 | 12,725         | 12,000         | 11,686         | 12,000         |
| Special Repairs & Maintenance               | 64020-12-000 | -              | -              |                |                |
| Special Repairs & Maintenance Fuel Tank     | 64030-12-000 | -              | -              |                |                |
| Temporary Electrical Work                   | 64060-12-000 | -              | -              |                |                |
| Other Maintenance Expense                   | 65000-12-000 | -              | -              |                |                |
| Professional Services                       | 69000-12-000 | -              | -              |                |                |
| Rental - Maintenance Equipment              | 72000-12-000 | 25             | 200            |                |                |
| Supplies & Expense                          | 74000-12-000 | 67             | -              | 380            |                |
| Trash Removal                               | 78000-12-000 | 8,708          | 8,600          | 10,735         | 10,000         |
| Salaries & Wages - Temp - Flowers/Shrubs    | 50100-22-000 | -              | -              |                |                |
| Employee Benefits - Flowers/Shrubs          | 51000-22-000 | -              | -              |                |                |
| Payroll Taxes - Flowers/Shrubs              | 51100-22-000 | -              | -              |                |                |
| Workers' Compensation - Flowers/Shrubs      | 51200-22-000 | -              | -              |                |                |
| Grounds Maint. Expense - Flowers/Shrubs     | 64000-22-000 | -              | -              |                |                |
| <b>TOTAL MAINTENANCE EXPENSE</b>            |              | <b>225,343</b> | <b>220,687</b> | <b>263,138</b> | <b>241,409</b> |

## Detail of Revenues

## Amador County Fair 26th DAA

| Account Description                      | Acct. No.    | Actuals 2013  | Budget 2014   | Estimate 2014 | Proposed 2015 |
|--|--------------|---------------|---------------|---------------|---------------|
| <b>PUBLICITY EXPENSE</b>                 |              |               |               |               |               |
| Salaries & Wages                         | 50100-13-100 | -             | -             |               |               |
| Employee Benefits                        | 51000-13-100 | -             | -             |               |               |
| Payroll Taxes                            | 51100-13-100 | -             | -             | 134           |               |
| Workers' Compensation                    | 51200-13-100 | -             | -             | 105           |               |
| Advertising                              | 52000-13-100 | 38,626        | 38,000        | 36,378        | 38,000        |
| Advertising Expense - Misc               | 65000-13-100 | 1,200         | 1,200         |               | 1,200         |
| Professional Services                    | 69000-13-100 | 4,500         | 5,500         | 4,500         | 6,220         |
| Promotional Expense                      | 71000-13-100 | 334           | 500           | 1,550         | 1,500         |
| Public Relations Expense                 | 71010-13-100 | 7,273         | 5,500         | 8,162         | 5,500         |
| Supplies & Expense                       | 74000-13-100 | -             | 1,000         | 48            | 1,000         |
| Publicity Expense                        | 74010-13-100 | 35            | -             | 729           | 1,000         |
| <b>TOTAL PUBLICITY EXPENSE</b>           |              | <b>51,968</b> | <b>51,700</b> | <b>51,607</b> | <b>54,420</b> |
| <b>ATTENDANCE OPERATIONS</b>             |              |               |               |               |               |
| Salaries & Wages                         | 50100-70-100 | 23,918        | 24,846        | 26,940        | 25,238        |
| Employee Benefits                        | 51000-70-100 | -             | -             |               |               |
| Payroll Taxes                            | 51100-70-100 | 605           | 605           | 391           | 358           |
| Workers' Compensation                    | 51200-70-100 | 738           | 1,514         | 1,616         | 1,514         |
| Other Attendance & Oper. Expense         | 65000-70-100 | 574           | -             | 51            |               |
| Professional Services                    | 69000-70-100 | 17,567        | 13,700        | 19,555        | 17,850        |
| Rental Expense                           | 72000-70-100 | 300           | -             | 1,175         |               |
| Supplies & Expense                       | 74000-70-100 | 7,766         | 9,500         | 5,684         | 7,000         |
| <b>TOTAL ATTENDANCE OPERATIONS</b>       |              | <b>51,468</b> | <b>50,165</b> | <b>55,413</b> | <b>51,960</b> |
| <b>MISCELLANEOUS FAIR EXPENSE</b>        |              |               |               |               |               |
| Sponsorship Expense                      | 61000-00-100 | -             | 1,200         |               |               |
| Sponsorship - Benches                    | 61010-00-100 | -             | -             |               |               |
| Misc Fair Other Expense                  | 65000-00-100 | -             | -             |               | 1,300         |
| Misc Fair Other Expense-Rodeo Queen      | 65000-00-103 | -             | -             | 3,311         | 1,000         |
| Fair Produce Event Expense               | 69010-00-100 | -             | -             |               |               |
| Misc Fair - Program Expense              | 70000-00-100 | -             | -             |               |               |
| Premium Book Expense                     | 70010-00-100 | 3,265         | 3,300         | 1,353         | 1,200         |
| Salaries & Wages - Temp - Flowers/Shrubs | 50100-22-100 | 4,850         | 5,240         | 5,199         | 5,240         |
| Employee Benefits - Flowers/Shrubs       | 51000-22-100 | -             | -             |               |               |
| Payroll Taxes - Flowers/Shrubs           | 51100-22-100 | 66            | -             | 75            | 75            |
| Workers' Compensation - Flowers/Shrubs   | 51200-22-100 | 133           | -             | 312           | 312           |
| Grounds Maint Expense - Flowers/Shrubs   | 64000-22-100 | 3,797         | 3,024         | 2,763         | 3,000         |
| Parking Lot - Salaries & Wages Temp      | 50100-00-100 | 9,172         | 6,754         | 6,710         | 7,638         |
| Parking Lot - Employee Benefits          | 51000-00-100 | -             | -             |               |               |
| Parking Lot - Payroll Taxes              | 51100-00-100 | 114           | 114           | 97            | 100           |
| Parking Lot - Workers Comp               | 51200-00-100 | 230           | 472           | 403           | 400           |
| Parking Lot - Other Expense              | 69000-00-100 | -             | -             | 1,300         | 500           |
| <b>TOTAL MISCELLANEOUS FAIR</b>          |              | <b>21,627</b> | <b>20,104</b> | <b>21,525</b> | <b>20,765</b> |
| <b>PREMIUM EXPENSE</b>                   |              |               |               |               |               |
| Water                                    | 63000-85-100 | -             | -             |               |               |
| Cash Awards - Premiums                   | 66000-85-100 | 12,629        | 12,000        | 10,422        | 12,000        |
| Trophies/Ribbons                         | 66010-85-100 | 6,310         | 2,000         | 3,083         | 3,000         |
| Sponsored Cash Awards - Premiums         | 66100-85-100 | (135)         | -             | 8,307         | 8,000         |
| Sponsored Trophies/Ribbons               | 66110-85-100 | 3,666         | 8,000         |               |               |
| <b>TOTAL ATTENDANCE OPERATIONS</b>       |              | <b>22,470</b> | <b>22,000</b> | <b>21,812</b> | <b>23,000</b> |

## Detail of Revenues

Amador County Fair 26th DAA

| Account Description                            | Acct. No.    | Actuals 2013  | Budget 2014   | Estimate 2014 | Proposed 2015 |
|--|--------------|---------------|---------------|---------------|---------------|
| <b>EXHIBIT EXPENSE</b>                         |              |               |               |               |               |
| Salaries & Wages                               | 50100-80-100 | 23,241        | 23,669        | 23,540        | 24,352        |
| Employee Benefits                              | 51000-80-100 | -             | 150           |               |               |
| Payroll Taxes                                  | 51100-80-100 | 393           | 393           | 522           | 350           |
| Workers' Compensation                          | 51200-80-100 | 680           | 1,422         | 1,483         | 1,461         |
| Decorations                                    | 55000-80-100 | -             | 1,000         |               |               |
| Other Exhibitor Expense                        | 65000-80-100 | 315           | -             | 2,195         | 2,000         |
| JLA Subsidy                                    | 65010-80-100 | -             | -             |               |               |
| Professional Services - Judges                 | 69010-80-100 | 4,890         | 5,000         | 3,806         | 4,000         |
| Professional Services - Contractual            | 69000-80-100 | 3,900         | 6,400         | 900           | 6,400         |
| MLA Towing Expense                             | 69020-80-100 | -             | -             |               |               |
| Supplies & Expense                             | 74000-80-100 | 5,326         | 4,000         | 5,446         | 5,000         |
| <b>TOTAL EXHIBIT EXPENSE</b>                   |              | <b>38,745</b> | <b>42,034</b> | <b>37,892</b> | <b>43,563</b> |
| <b>HORSE SHOW EXPENSE (Excluding Premiums)</b> |              |               |               |               |               |
| Salaries & Wages                               | 50100-40-105 | 2,857         | 2,910         | 3,020         | 3,660         |
| Employee Benefits                              | 51000-40-105 | -             | -             |               |               |
| Payroll Taxes                                  | 51100-40-105 | 66            | 66            | 72            | 53            |
| Workers' Compensation                          | 51200-40-105 | 84            | 174           | 181           | 221           |
| Cattle Fees                                    | 64500-40-105 | 7,200         | 7,200         | 7,200         | 7,200         |
| Cash Awards - Premiums                         | 66000-40-105 | -             | -             | -             |               |
| Trophies/Ribbon                                | 66010-40-105 | 5,285         | 6,250         | 86            | 6,250         |
| Draft Horse - Sponsored Premiums               | 66020-40-105 | -             | -             | 1,120         |               |
| Sponsored Cash Awards                          | 66100-40-105 | -             | -             | -             |               |
| Sponsored Trophies/Ribbons                     | 66110-40-105 | -             | -             | 790           |               |
| Professional Services - Judges                 | 69010-40-105 | 1,950         | 2,000         | 1,632         | 1,700         |
| Professional Services - Contractual            | 69000-40-105 | 400           | 2,000         | 1,500         | 2,000         |
| Supplies & Expenses                            | 74000-40-105 | 2,573         | 1,500         | 82            | 1,500         |
| Mother Lode Horse Show Expense                 | 74010-40-105 | -             | -             |               |               |
| <b>TOTAL HORSE SHOW EXPENSE</b>                |              | <b>20,414</b> | <b>22,100</b> | <b>15,682</b> | <b>22,584</b> |
| <b>ENTERTAINMENT EXPENSE</b>                   |              |               |               |               |               |
| Salaries & Wages                               | 50100-75-100 | -             | 255           |               | 270           |
| 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           | 1,380         | 1,380         |
| Professional Services - Contractual            | 69000-75-100 | 16,900        | 16,000        | 15,500        | 18,250        |
| Rodeo  | 69010-75-100 | 16,200        | 16,200        | 17,200        | 19,200        |
| Grounds Acts                                   | 69020-75-100 | 32,575        | 31,000        | 31,896        | 31,000        |
| Thursday Grandstand                            | 69030-75-100 | -             | -             |               |               |
| Friday Grandstand                              | 69040-75-100 | 7,500         | 7,500         | 7,500         | 7,500         |
| Sunday Grandstand                              | 69050-75-100 | 6,605         | 6,600         | 6,605         | 6,600         |
| Carnival Expense                               | 69060-75-100 | -             | -             |               |               |
| Attraction Expense - Stage                     | 69070-75-100 | 995           | -             | 703           |               |
| Supplies & Expense                             | 74000-75-100 | 656           | 1,000         | 751           | 1,000         |
| Queen's Pageant Supplies & Expenses            | 74010-75-100 | -             | -             |               |               |
| <b>TOTAL ENTERTAINMENT EXPENSE</b>             |              | <b>82,281</b> | <b>79,405</b> | <b>81,534</b> | <b>85,200</b> |
| <b>INTERIM EXPENSE</b>                         |              |               |               |               |               |
| Salaries & Wages - Fair Funding Raising        | 50100-00-300 | -             | -             |               |               |
| Payroll Taxes - Fair Fundraising               | 51100-00-300 | -             | -             |               |               |
| Workers' Compensation - Fair Fundraising       | 51200-00-300 | -             | -             |               |               |
| Other Expense - Fair Fundraising               | 69000-00-300 | 84            | -             |               |               |
| <b>TOTAL INTERIM EXPENSE</b>                   |              | <b>84</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>      |



## Detail of Revenues

Amador County Fair 26th DAA

| Account Description   | Acct.<br>No. | Actuals<br>2013 | Budget<br>2014 | Estimate<br>2014 | Proposed<br>2015 |
|---|--------------|-----------------|----------------|------------------|------------------|
| <b>HORSE SHOW - NONFAIR</b>                                       |              |                 |                |                  |                  |
| HS Salaries & Wages - Non Fair                                    | 50100-40-305 | 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 | 2               | -              |                  |                  |
| HS Cash Awards - Nonfair  | 66000-40-305 | -               | -              |                  |                  |
| HS Trophies & Ribbons - Nonfair                                   | 66010-40-305 | -               | -              |                  |                  |
| HS Supplies & Expenses - Nonfair                                  | 74000-40-305 | 911             | -              |                  |                  |
| <b>TOTAL HORSE SHOW NON-FAIR</b>                                  |              | <b>1,991</b>    | <b>800</b>     | -                | -                |
| <b>EQUIPMENT EXPENSE (LIST)</b>                                   |              |                 |                |                  |                  |
| Non Capitalized(cost less than \$5000 and life less than one year |              |                 |                |                  |                  |
| 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 | -               | -              |                  |                  |
| <b>TOTAL EQUIPMENT EXPENSE</b>                                    |              | -               | -              | -                | -                |
| <b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>                    |              |                 |                |                  |                  |
| Prior Year Expense  | 80000-00-000 | (29,801)        | -              |                  |                  |
| General Expense Adjustment  | 80010-00-000 | -               | -              |                  |                  |
| Prior Year Expense - Bad Debt                                     | 80020-00-000 | 100             | -              |                  |                  |
| Prior Year Expense - Leave Liability                              | 80030-00-000 | -               | -              |                  |                  |
| Prior Year Expense - Depreciation                                 | 80040-00-000 | 7,499           | -              |                  |                  |
| <b>PRIOR YEAR OPERATING EXPENSE</b>                               |              | <b>(22,202)</b> | -              | -                | -                |
| <b>CASH SHORTAGES &amp; OVERAGES</b>                              |              |                 |                |                  |                  |
| Cash Shortage/Overages  | 85000-00-000 | (6)             | -              |                  |                  |
| Ticket Sales Over/Under   | 85010-00-000 | (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 | 95              | -              |                  |                  |
| Over/Under - Parking  | 85060-00-000 | (11)            | -              |                  |                  |
| Horse Show - Over/Under   | 85070-00-000 | -               | -              |                  |                  |
| ATM Over/Under  | 85080-00-000 | -               | -              |                  |                  |
| <b>CASH (OVER)/UNDER</b>  |              | <b>46</b>       | -              | -                | -                |
| <b>DEPRECIATION EXPENSE</b>                                       |              |                 |                |                  |                  |
| Depreciation Expense - Current Year                               | 90000-00-000 | 69,551          | 67,676         | 66,624           | 66,357           |
| <b>TOTAL DEPRECIATION EXPENSES</b>                                |              | <b>69,551</b>   | <b>67,676</b>  | <b>66,624</b>    | <b>66,357</b>    |

Permanent Positions on Roster for 2015

Filled, Vacant, and Proposed

| ACCT.<br>NO. | Expenditure Classification<br>CIVIL SERVICE CLASS TITLE | Proposed<br>Hiring/Anniv<br>Date | Total<br>Number of<br>Months | Pay Rate |     | Amount Budgeted |                   |
|--------------|---|----------------------------------|------------------------------|----------|-----|-----------------|-------------------|
|              |   |                                  |                              | Amount   | Per | Detail          | Account<br>Totals |
| 50000-11-000 | Office Tech PI 1500                                     | Jan-99                           | 12                           | \$19.64  | hr  | 29,460          | 29,460            |
| 50100-12-000 | Maintenance Worker                                      | May-06                           | 12                           | \$21.23  | hr  | 31,845          | 31,845            |



Positions Propo:

0

| ACCT.<br>NO. | Expenditure Classification<br>POSITION TITLE | # Employed |      | Length of<br>Employment |      | Pay Rate |             | Amount Budgeted |                   |
|--------------|--|------------|------|-------------------------|------|----------|-------------|-----------------|-------------------|
|              |  | Last       | This | No.                     | Unit | Amount   | Per<br>Unit | Detail          | Account<br>Totals |
|              |  | Year       | Year |                         |      |          |             |                 |                   |
| 50100-11-000 | CEO Rehired Annuitant                        | 1          | 1    | 960                     | hrs  | 26.05    | hr          | 25,008          | 30,588            |
|              | Receptionist (Kathy)                         | 1          | 1    | 620                     | hrs  | 9.00     | hr          | 5,580           |                   |
| 50100-12-000 | General Maintenance (Vicki)                  | 1          | 1    | 1200                    | hr   | 10.00    | hr          | 12,000          | 25,320            |
|              | General Maintenance (Fairtime)               | 4          | 4    | 150                     | hr   | 10.00    | hr          | 6,000           |                   |
|              | General Maintenance (Fairtime)               | 1          | 1    | 160                     | hr   | 12.00    | hr          | 1,920           |                   |
|              | General Maintenance (Fairtime)               | 1          | 1    | 160                     | hr   | 15.00    | hr          | 2,400           |                   |
|              | Restroom Crew                                | 4          | 4    | 75                      | hr   | 10.00    | hr          | 3,000           |                   |
| 50100-12-000 | Gardner                                      | 1          | 1    | 534                     | hr   | 3000     |             | 3000            |                   |
|              | Gardner                                      | 1          | 1    | 360                     |      | 2,240.00 |             | 2,240           | 5240              |
| 50100-70-    | Pre-Sale Cashier                             | 1          | 1    | 475                     | hr   | 10.00    |             | 4,750           | 25,238            |
|              | Gate Cashier                                 | 1          | 1    | 212                     | hr   | 9.00     |             | 1,908           |                   |
|              | Security                                     | 50         | 45   | 36                      | hr   | 9.00     |             | 14,580          |                   |
|              | Commercial Exhibit Supervisor                | 1          | 1    | 360                     |      |          |             | 3,600           |                   |
|              | Information Booth                            | 1          | 1    | 40                      | hr   | 10.00    |             | 400             |                   |
| 51000-80     | Exhibit Supervisor                           | 1          | 1    | 1000                    | hr   | 11.00    |             | 11,000          | 24,352            |
|              | Entry Clerk (Mary?)                          | 1          | 1    | 300                     | hr   | 9.50     |             | 2,850           |                   |
|              | Exhibit Clerk (Bld?)                         | 5          | 5    | 64                      | hr   | 9.00     |             | 2,880           |                   |
|              | Exhibit Clerk (Bld?)                         | 2          | 2    | 100                     | hr   | 9.00     |             | 1,800           |                   |
|              | Livestock Ring Crew                          | 3          | 3    | 86                      | hr   | 9.00     |             | 2,322           |                   |
|              | Department Heads                             | 7          | 7    | 50                      | hr   | 10.00    |             | 3,500           |                   |
| 50100-40     | HS Supervisor                                | 1          | 1    | 100                     | hr   | 12.00    |             | 1200            | 3,660             |
|              | Hotel  | 1          | 1    |                         |      | 150/nite |             | 750             |                   |
|              | HS Clerk                                     | 3          | 3    | 30                      | hr   | 9.00     |             | 810             |                   |
|              | Ring Crew                                    | 2          | 2    | 45                      | hr   | 10.00    |             | 900             |                   |
| 50100-00     | Parking Crew                                 | 25         | 25   | 26                      | hr   | 9.00     |             | 6,084           | 7,638             |
|              | Parking crew supervisor                      | 1          | 1    | 78                      | hr   | 15       |             | 1170            |                   |
|              | Parking Crew Assistant Super                 | 1          | 1    | 32                      | hr   | 12.00    |             | 384             |                   |
| 50100-75-100 | Arena Cashier                                | 1          | 1    | 30                      | hr   | 9.00     |             | 270             | 270               |

## Proposed 2015 Contractual Professional Services

| ACCT.<br>NO.     | TYPE OF SERVICE                        | No. of<br>Posi-<br>tions           | Est. Length of Services<br>(hours, days, months) |           | Amount Budgeted |         |       |
|------------------|--|------------------------------------|--|-----------|-----------------|---------|-------|
|                  |  |                                    | Number   | Unit Rate | Detail          | Account |       |
|                  |  |                                    |  |           |                 | Totals  |       |
| 69000-11         | Attorney General                       |                                    |  |           | 500             |         |       |
|                  | Fire Marshall                          |                                    |  |           | 2,000           |         |       |
|                  | CFSA (833mo)                           |                                    |  |           | 10,000          |         |       |
|                  | pst                                    |                                    |  |           | 950             | 13,450  |       |
| 69000-70         | Radios                                 | 55                                 |  |           | 800             |         |       |
|                  | Fairtime clean up crew                 |                                    |  |           | 3,100           |         |       |
|                  | Electrician                            |                                    |  |           | 2,500           |         |       |
|                  | Concession Auditor (Greg)              |                                    |  |           | 1,200           |         |       |
|                  | Concession Auditor Hotel (4 nites@140) |                                    |  |           | 750             |         |       |
|                  | Golf Carts                             | 5                                  |  | 300.00    | 1,500           |         |       |
|                  | Security Supervisor                    |                                    |  |           | 2,300           |         |       |
|                  | Head Cashier (Andy)                    |                                    |  |           | 3,200           |         |       |
|                  | Assistant Cashier                      |                                    |  |           | 2,500           | 17,850  |       |
|                  | 65000-00-100                           | Pipe and Drape                     |  |           |                 | 1,300   | 1,300 |
|                  | 69000-80-100                           | Lvstk Showers/handwashing Stations |  |           |                 | 4,500   |       |
|                  |  | Artist Association                 |  |           |                 | 300     |       |
| Lvstk Supervisor |  |                                    |  |           | 1,600           | 6,400   |       |
| 69000-13         | Publist                                |                                    |  |           | 4,500           |         |       |
|                  | Hotel Room                             |                                    |  |           | 720             |         |       |
|                  | Graphic Design                         |                                    |  |           | 1,000           | 6,220   |       |
| 69000-75         | Sound                                  |                                    |  |           | 10,000          |         |       |
|                  | Lights                                 |                                    |  |           | 5,000           |         |       |
|                  | Crew Hotel (3 hotels-5days*150)        |                                    |  |           | 2,250           |         |       |
|                  | Stage Manager                          |                                    |  |           | 1,000           | 18,250  |       |
| 69000-40-105     | HS Announcer                           |                                    |  |           | 500             |         |       |
|                  | HS Ring Crew (tractor Driver)          |                                    |  |           | 1,500           | 2,000   |       |

## PROPOSED ACQUISITIONS &amp; DISPOSITIONS

Amador County Fair

Plymouth, CA

(Full Name of Fair)

(Location)

|   | Estimated<br>2014  | Proposed<br>2015   |
|---|--------------------|--------------------|
| <b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b> | <b>\$3,289,351</b> | <b>\$3,289,351</b> |
| <b>ACQUISITIONS OF FIXED ASSETS:</b>                          |                    |                    |
| Land  | 0                  | 0                  |
| Buildings & Improvements:                                     |                    |                    |
| Major Maintenance (MMP) Projects                              | 0                  | 0                  |
| ADA Projects  | 0                  | 0                  |
| Building Improvements   | 0                  | 0                  |
| Land Improvements   | 0                  | 0                  |
| New Construction  | 0                  | 0                  |
| Construction in Progress                                      | 0                  | 0                  |
| Equipment   | 0                  | 0                  |
| Other Fixed Assets  | 0                  | 0                  |
| Other:  | 0                  | 0                  |
| <b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>                     | <b>0</b>           | <b>0</b>           |
| <b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>  | <b>3,289,351</b>   | <b>3,289,351</b>   |
| <b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>    |                    |                    |
| Land  | 0                  | 0                  |
| Buildings & Improvements                                      | 0                  | 0                  |
| Equipment   | 0                  | 0                  |
| Other Fixed Assets  | 0                  | 0                  |
| Other:  | 0                  | 0                  |
| <b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>                     | <b>0</b>           | <b>0</b>           |
| <b>PP&amp;E BEFORE DEPRECIATION, December 31</b>              | <b>3,289,351</b>   | <b>3,289,351</b>   |
| <b>DEPRECIATION:</b>  |                    |                    |
| Accumulated Depreciation, January 1                           | 2,169,828          | 2,236,451          |
| Less A/D on Dispositions of Fixed Assets above                |                    |                    |
| Annual Depreciation Expense (from page 8)                     | 66,624             | 66,357             |
| Accumulated Depreciation, December 31                         | 2,236,451          | 2,302,808          |
| <b>PP&amp;E, NET OF DEPRECIATION, December 31</b>             | <b>1,052,900</b>   | <b>986,543</b>     |
| <b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>          | <b>85,752</b>      | <b>64,831</b>      |
| <b>ESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>    | <b>\$967,148</b>   | <b>\$921,712</b>   |