

OPERATING BUDGET

26th DISTRICT AGRICULTURAL ASSOCIATION

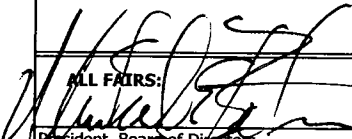
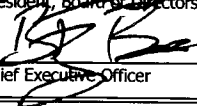
Amador COUNTY

Conducting The Amador County Fair

at Plymouth, California

For the period of January 1, 2019 to December 31, 2019

	Acct. No.	Actual 2017	Budgeted 2018	Estimated 2018	Proposed 2019
TOTAL NET RESOURCES, JANUARY 1:		992,688	1,640,488	1,446,540	1,549,642
Unrestricted net resources		110,439	26,191	22,616	(221,015)
Unrestricted Net Position - Pension		(252,108)		-	-
Restricted resources		-		-	-
Investment in Capital Assets, Net of Related Debt		1,134,357	1,614,297	1,614,523	1,770,657
Subtotal (Total Net Resources)		992,688	1,640,488	1,637,139	1,549,642
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		743,415	743,926	711,837	771,541
State (Local/Base) Allocations (to Page 2):	31200	42,009	42,009	42,009	42,009
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	2,291	2,661		2,661
Capital Project Reimbursement Funds (from Sched 8A)	31900	538,433		40,000	70,000
One-time Revenue Sources (fire camp, sale of property, capital project audit)	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			3,886	
TOTAL RESOURCES ACQUIRED		1,326,148	788,596	797,732	886,211
TOTAL RESOURCES AVAILABLE		2,318,835	2,429,084	2,434,871	2,435,853
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		817,627	775,088	789,563	790,604
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		817,627	775,088	789,563	790,604
Depreciation Expense (From Page 9)	90000	89,417	99,396	95,666	100,733
Pension Expense (From Page 9)	96000	(34,748)	-	-	-
TOTAL RESOURCES APPLIED		872,295	874,484	885,230	891,337
TOTAL NET RESOURCES, DECEMBER 31:	29100	1,446,540	1,554,600	1,549,642	1,544,516
Unrestricted Net Resources Available for Operations		22,616	39,699	(221,015)	(157,167)
Unrestricted Net Position - Pension	29400	(190,600)	-		
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,614,523	1,514,901	1,770,657	1,701,682
Subtotal (Total Net Res Check Figure - should equal #29100)		1,446,540	1,554,600	1,549,642	1,544,516
Reserve Percentage		2.8%	5.1%	-28.0%	-19.9%

ALL FAIRS:

 President, Board of Directors Date 12-13-2018

 Chief Executive Officer Date 12/13/2018

COUNTY APPROVALS (County Fairs Only):
 Chairman, Board of Supervisors Date _____
 County Clerk Date _____

DEPARTMENT OF FOOD & AGRICULTURE

Director _____ Date _____

Summary of Operations

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
OPERATING REVENUES:					
Admission to Grounds	ADMIS	141,280	145,120	132,997	160,000
Commercial Revenue	COMME	35,346	32,810	30,736	29,000
Concession Revenue	CONCE	125,219	123,900	115,687	116,500
Exhibit Revenue	EXREV	45,006	45,750	51,746	54,700
Horse Show Revenue (Fairtime)	HSFTR	28,040	26,890	30,172	28,350
Entertainment Revenue	ENTRE	85,020	94,121	88,263	97,196
Miscellaneous Fair Revenue	MFREV	185,938	188,205	185,253	190,840
Horse Show Revenue (Non-Fair)	HSNFR	3,887	3,900	7,725	7,725
Interim Revenue	NFREV	86,161	79,000	87,093	82,600
Prior Year Revenue Adjustment	PYREV	3,317	-	(22,215)	-
Other Operating Revenue	OTREV	4,201	4,230	4,380	4,630
TOTAL OPERATING REVENUES (to Page 1)		743,415	743,926	711,837	771,541
OPERATING EXPENDITURES:					
Administration Expense	ADEXP	212,443	193,561	203,780	192,866
Maintenance Expense	MNEXP	276,046	241,921	268,789	253,673
Publicity Expense	PBEXP	50,199	50,250	52,901	53,750
Attendance Expense	ATEXP	58,485	69,405	68,412	71,308
Miscellaneous Fair Expense	MFEXP	11,093	8,770	27,220	22,475
Interim Expense	NFEXP	13,607	4,430	3,160	2,500
Premium Expense	PREMI	34,984	34,100	29,572	30,000
Exhibit Expense	EXEXP	33,608	47,361	26,807	35,792
Horse Show Expense (Fairtime)	HSFTE	21,427	22,130	20,152	24,510
Horse Show Expense (Non-Fair)	HSNFE	4,398	4,400	6,607	7,000
Entertainment Expense	ENTEX	94,299	98,760	100,116	96,730
Equipment Expense	EQUIP	3,147	-	3,886	-
Prior Year Expense Adjustment	PYEXP	3,317	-	(22,215)	-
Cash Over/Under	CAOVS	574	-	376	-
TOTAL OPERATING EXPENDITURES:		817,627	775,088	789,563	790,604
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION		(74,212)	(31,162)	(77,726)	(19,063)
Depreciation Expense	DEPRE	89,417	99,396	95,666	100,733
Pension Expense	PENEX	(34,748)	-	-	-
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		(128,881)	(130,558)	(173,393)	(119,796)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	42,009	42,009	42,009	42,009
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		2,291	2,661	3,886	2,661
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		(29,913)	13,508	(31,832)	25,607
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		(84,581)	(85,888)	(127,498)	(75,126)

Detail of Revenues

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
ADMISSIONS TO GROUNDS:					
Gate Admissions	40000-00-100	94,450	82,000	81,663	103,000
JR General Gate Admissions	40010-00-100	7,050	6,800	6,998	6,900
SR General Gate Admissions	40020-00-100	16,919	16,000	15,834	16,000
Presale Gate Admissions	40100-00-100	-	17,000	5,159	12,000
Exhibitor Admissions	40110-00-100	-	-		
Sponsor Admissions	40120-00-100	7,760	8,320	7,452	7,500
Parent/Leader Admission	40130-00-100	2,850	2,800	510	2,800
JLA Admissions	40140-00-100	800	800	800	800
Vendor Admissions	40150-00-100	5,776	5,600	4,669	5,000
Season Pass/4-Day Admissions	40160-00-100	2,900	3,000	6,792	3,000
POP/Other 2 Day Admissions	40170-00-100	2,775	2,800	3,120	3,000
TOTAL ADMISSION TO GROUNDS		141,280	145,120	132,997	160,000
INDUSTRIAL & COMMERCIAL SPACE:					
Outside Commercial Space	41010-00-100	17,652	17,310	12,847	13,000
Inside Commercial Space	41020-00-100	17,694	15,500	17,889	16,000
TOTAL INDUSTRIAL & COMMERCIAL SPACE		35,346	32,810	30,736	29,000
CARNIVAL & CONCESSION REVENUE:					
Carnival	40500-00-100	14,877	20,000	14,297	20,000
Carnival - PreSale	40510-00-100	20,360	15,000	21,477	15,000
Food Concessions	42100-00-100	80,559	80,000	73,104	74,000
Food Concessions - Prepaid Guarantee	42110-00-100	7,600	7,400	6,450	6,500
Non-Food Concessions	42200-00-100	1,823	1,500	358	1,000
TOTAL CARNIVAL & CONCESSION REVENUE		125,219	123,900	115,687	116,500
EXHIBIT REVENUE:					
Entry Fees - Exhibitor	43000-80-100	21,916	22,000	25,827	30,000
Entry Fees - Windows	43010-80-100	3,150	3,200	3,450	3,450
Donated & Sponsored Awards	43100-80-100	-	-	1,350	
Cash Awards	43110-80-100	7,654	8,300	9,745	9,000
Trophies/Ribbons	43120-80-100	12,055	12,000	11,135	12,000
Exhibit Sales - Art Sales	43130-80-100	232	250	239	250
TOTAL EXHIBIT REVENUE		45,006	45,750	51,746	54,700

Detail of Revenues

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
HORSE SHOW REVENUE (FAIRTIME)					
Adult General Gate Admissions	40000-40-105	296	300	385	300
Jr. General Gate Admissions	40010-40-105	40	40	64	50
Entry Fees	43000-40-105	21,275	21,000	23,408	22,000
Horse Entry Fees - Draft Horses	43010-40-105	-	-		
Horse Show - Cash Awards	43110-40-105	50	-	50	
Horse Show - Trophies/Ribbons	43120-40-105	4,279	3,750	4,015	4,000
Stall Fees	43300-40-105	2,100	1,800	2,250	2,000
Other Horse Show Revenues	48700-40-105	-	-		
TOTAL HORSE SHOW REVENUE (FAIRTIME)		28,040	26,890	30,172	28,350
ENTERTAINMENT FAIR REVENUE					
Rodeo Admissions	40000-75-100	25,715	29,946	26,442	30,762
Thursday Arena Admissions	40010-75-100	-	-	50	
Friday Arena Admissions	40020-75-100	12,625	13,725	11,386	14,484
Sunday Arena Admissions - Derby	40030-75-100	39,630	43,130	41,325	45,730
Derby Pit Passes	40040-75-100	1,550	1,670	1,020	1,020
Thursday Arena Admissions	40050-75-100	-	-	1,585	1,200
Friday - Ext. Rodeo Entry Fees	43000-75-100	-	-		
Derby Entry Fees	43010-75-100	4,110	4,350	3,616	4,000
Other Fair Attractions - DerbyCarRaffle	48700-75-100	-	-	2,840	
Other Revenue - Tractor Rodeo	48700-75-102	1,390	1,300		
TOTAL ENTERTAINMENT FAIR REVENUE		85,020	94,121	88,263	97,196
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)					
Camping Fees	47000-00-100	7,450	7,800	7,480	11,800
Easy Ticket Process Fee Revenue	47010-00-100	7,010	7,010	12,218	12,200
Other Misc. Fair Revenues	48700-00-100	9,024	3,000	2,870	3,000
Other Misc. Fair Revenues - Rodeo Queen	48700-00-103	2,800	2,800	270	300
Sponsorships	48800-00-100	-	-		
Sponsorships - Flower Boxes	48800-00-106	3,290	4,100	3,850	4,000
Sponsorships - Flower Beds	48800-00-107	3,645	3,900	3,355	3,600
Sponsorships - Benches	48800-00-108	6,560	8,100	9,380	9,500
Corporate Sponsors	48810-00-100	102,525	110,000	105,550	105,000
Arena Signs	48820-00-100	10,850	12,995	11,400	12,540
Donations	48830-00-100	261	-		
Parking Lot	45000-65-100	-	-		
Parking - General Public	45010-65-100	21,705	18,000	18,322	18,000
Parking - Exhibitor/Livestock	45020-65-100	8,490	8,500	8,154	8,500
Parking - Vendor	45030-65-100	2,328	2,000	2,404	2,400
TOTAL MISCELLANEOUS FAIR REVENUE		185,938	188,205	185,253	190,840

Detail of Revenues

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
HORSE SHOW REVENUE (NON-FAIR)					
Entry Fees	43000-40-305	3,767	3,900	4,300	4,300
Stall Fees	43300-40-305	120	-	100	100
Sponsorships	48800-40-305	-	-	3,325	3,325
TOTAL HORSE SHOW REVENUE (NON-FAIR)		3,887	3,900	7,725	7,725
INTERIM REVENUE					
Building Rental	46100-00-300	22,396	23,000	28,510	23,000
Other Facility Rentals	46130-00-300	49,716	45,000	37,498	40,000
Equipment Rental	46300-00-300	775	1,000	4,658	4,600
Other Rentals - RV, Stalls	46500-00-300	8,008	6,000	11,460	10,000
Utility Fee Reimbursement	48500-00-300	-	-	-	-
Trash	48510-00-300	420	1,000	910	1,000
Other Interim Revenue	48700-00-300	135	-	-	-
Overtime Hours	48720-00-300	3,715	2,500	3,893	3,500
Refunds	48750-00-300	795	500	164	500
Cookbooks/Blankets	48760-00-300	16	-	-	-
Fair Fundraising Revenue	48790-00-300	-	-	-	-
Presale Admissions - ML Highland Games	40100-00-301	-	-	-	-
Parking Revenue - ML Highland Games	45000-00-301	-	-	-	-
Admission - Gold Country Ranch Rodeo	40000-00-306	185	-	-	-
Entry Fees - Gold Country Ranch Rodeo	43000-00-306	-	-	-	-
TOTAL INTERIM REVENUE		86,161	79,000	87,093	82,600
PRIOR YEAR REVENUE					
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	3,317	-	(22,215)	-
TOTAL PRIOR YEAR REVENUE		3,317	-	(22,215)	-
OTHER OPERATING REVENUE					
Other Operating Revenues	48700-00-000	-	-	-	-
Interest Earnings	48710-00-000	242	130	7	130
Handling Charges	48720-00-000	417	500	256	300
ATM Rebates	48740-00-000	3,542	3,600	4,117	4,200
Donations - Non-Fair	48810-00-000	-	-	-	-
TOTAL OTHER OPERATING REVENUE		4,201	4,230	4,380	4,630

Detail of Expenditures

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
ADMINISTRATION EXPENSE					
Salaries - Wages - Perm	50000-11-000	42,838	32,515	36,107	33,823
Salaries - Wages - Temp	50100-11-000	61,067	36,896	49,169	26,957
Compensated Leave Expense	50300-11-000	1,891	2,135	2,135	2,872
Employee Benefits	51000-11-000	13,648	24,000	25,973	25,000
Payroll Taxes	51100-11-000	3,957	4,000	3,402	4,000
Workers' Compensation	51200-11-000	5,919	5,500	4,401	5,000
Unemployment Insurance	51300-11-000	6,221	3,500	3,581	3,500
Current Year Bad Debt Expense	53000-11-000	-	-	4,176	
Bank Fees/CC Charges	54000-11-000	13,989	14,000	13,256	14,000
Interest Expense	54010-11-000	80	65	26	65
Directors Expense	56000-11-000	-	1,500		1,500
Dues & Subscriptions	57000-11-000	2,096	2,000	1,920	2,000
Insurance	60000-11-000	30,925	30,000	30,000	30,000
Other Misc. Admin Expense	65000-11-000	626	1,000	410	1,000
Postage	67000-11-000	2,576	2,300	2,134	2,300
Professional Services	69000-11-000	9,032	13,950	8,185	21,450
Audit Expense	69030-11-000	4,750	6,000	6,000	4,000
Office Supplies & Expenses	74000-11-000	2,725	4,000	3,004	4,000
Office Expense - Copier	74010-11-000	1,427	1,300	776	1,300
Office Expense - Internet	74020-11-000	2,777	2,400	3,600	3,600
Office Expense - Direct Deposit	74030-11-000	2,424	3,000	1,728	3,000
Telephone Expense	75000-11-000	1,981	2,000	1,871	2,000
Travel & Training Expense	76000-11-000	1,494	1,500	1,926	1,500
TOTAL ADMINISTRATION EXPENSE		212,443	193,561	203,780	192,866
MAINTENANCE & GENERAL OPERATIONS					
Salaries & Wages - Permanent	50000-12-000	46,601	35,327	42,810	37,013
Salaries & Wages - Temporary	50100-12-000	47,304	33,940	34,106	33,540
Employee Benefits	51000-12-000	19,030	30,000	34,947	30,000
Payroll Taxes	51100-12-000	5,000	4,200	4,794	5,000
Workers' Compensation	51200-12-000	5,427	5,000	4,588	5,000
Propane	62010-12-000	3,718	3,000	2,581	3,000
Power	62020-12-000	219	200	2,298	3,000
Utilities - Water	62030-12-000	35,891	37,000	37,405	37,000
Sewer	62040-12-000	9,132	9,679	9,680	9,680
Power - PG&E Actual	62050-12-000	19,252	22,000	31,000	31,000
Maintenance of Building & Grounds	64000-12-000	46,939	40,000	48,854	40,000
Maintenance of Equipment	64010-12-000	12,550	7,000	8,014	7,000
Special Repairs & Maintenance	64020-12-000	-	-		
Other Maintenance Expense	65000-12-000	1,466	-	1,325	1,400
Professional Services	69000-12-000	7,275	4,075	1,763	2,000
Rental - Maintenance Equipment	72000-12-000	7,136	2,000		
Security Expense	73000-12-000	440	-	540	540
Supplies & Expense	74000-12-000	49	500	457	500
Travel & Training Expense	77000-12-000	-	-		
Trash Removal	78000-12-000	8,619	8,000	3,627	8,000
TOTAL MAINTENANCE EXPENSE		276,046	241,921	268,789	253,673

Detail of Expenditures

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
Publicity Expense					
Advertising	52000-13-100	32,457	34,000	34,031	35,000
Advertising Expense - Misc	65000-13-100	2,337	1,500	300	1,500
Professional Services	69000-13-100	5,410	6,250	4,625	6,250
Promotional Expense	71000-13-100	3,372	2,500	4,702	5,000
Public Relations Expense	71010-13-100	4,823	6,000	9,243	6,000
Supplies & Expense	74000-13-100	-	-	-	-
Publicity Expense	74010-13-100	1,800	-	-	-
TOTAL PUBLICITY EXPENSE		50,199	50,250	52,901	53,750
ATTENDANCE OPERATIONS					
Salaries & Wages	50100-70-100	27,812	30,947	29,539	30,950
Employee Benefits	51000-70-100	-	-	-	-
Payroll Taxes	51100-70-100	592	600	684	700
Workers' Compensation	51200-70-100	1,614	1,700	1,759	1,700
Other Attendance & Oper. Expense	65000-70-100	-	-	-	-
Professional Services	69000-70-100	18,125	24,450	25,334	26,250
Security Expense	73000-70-100	8,208	8,208	8,370	8,208
Supplies & Expense	74000-70-100	2,134	3,500	2,726	3,500
TOTAL ATTENDANCE OPERATIONS		58,485	69,405	68,412	71,308
MISCELLANEOUS FAIR EXPENSE					
Sponsorship Expense	61000-00-100	-	-	75	-
Sponsorship - Benches	61010-00-100	-	-	-	-
Misc Fair Other Expense	65000-00-100	3,593	5,000	1,482	1,300
Misc Fair Other Expense-Rodeo Queen	65000-00-103	1,687	1,600	1,636	1,000
Fair Produce Event Expense	69010-00-100	-	-	150	-
Misc Fair - Program Expense	70000-00-100	-	-	-	-
Premium Book Expense	70010-00-100	431	500	-	-
Rental Expense	72000-00-100	765	800	6,895	7,000
Salaries & Wages - Temp - Flowers/Shrubs	50100-22-100	735	800	12,380	8,232
Employee Benefits - Flowers/Shrubs	51000-22-100	-	-	-	-
Payroll Taxes - Flowers/Shrubs	51100-22-100	17	20	181	200
Workers' Compensation - Flowers/Shrubs	51200-22-100	43	50	743	743
Grounds Maint Expense - Flowers/Shrubs	64000-22-100	3,823	-	3,679	4,000
TOTAL MISCELLANEOUS FAIR		11,093	8,770	27,220	22,475

Detail of Expenditures

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
INTERIM EXPENSE					
Advertising - Non Fair	52000-00-300	2,540	2,200	2,855	2,500
Salaries & Wages - ML Highland Games	50100-40-301	4,679	2,000		
Employee Benefits - ML Highland Games	51000-40-301	-	-		
Payroll Taxes - ML Highland Games	51100-40-301	68	40		
Workers' Compensation - ML Highland Games	51200-40-301	271	190		
Other Expense - ML Highland Games	65000-40-301	-	-	306	
Equipment Rental - ML Highland Games	72000-40-301	-	-		
Salaries & Wages - Gold County Ranch Rodeo	50100-40-306	4,932	-		
Employee Benefits - Gold County Ranch Rodeo	51000-40-306	-	-		
Payroll Taxes - Gold County Ranch Rodeo	51100-40-306	114	-		
Workers' Compensation - Gold County Ranch Rodeo	51200-40-306	286	-		
Advertising Expense - Gold County Ranch Rodeo	52000-40-306	393	-		
Professional Services - Gold County Ranch Rodeo	69000-40-306	25	-		
Supplies & Expense - Gold County Ranch Rodeo	74000-40-306	298	-		
TOTAL INTERIM EXPENSES		13,607	4,430	3,160	2,500
Premium Expense (Excluding Horse Show)					
Cash Awards - Premiums	66000-85-100	15,410	16,000	18,310	17,000
Trophies/Ribbons	66010-85-100	1,637	3,100	2,786	3,000
Sponsored Cash Awards - Premiums	66100-85-100	-	-	-	-
Sponsored Trophies/Ribbons	66110-85-100	17,938	15,000	8,476	10,000
TOTAL PREMIUM EXPENSE		34,984	34,100	29,572	30,000
EXHIBIT EXPENSE					
Salaries & Wages	50100-80-100	20,585	29,786	16,408	26,692
Employee Benefits	51000-80-100	-	-		
Payroll Taxes	51100-80-100	299	375	303	300
Workers' Compensation	51200-80-100	1,094	1,200	783	800
Decorations	55000-80-100	-	-		
Other Exhibitor Expense	65000-80-100	609	1,000	2,654	1,000
JLA Subsidy	65010-80-100	-	-		
Professional Services - Contractual	69000-80-100	4,272	4,500	519	-
Professional Services - Judges	69010-80-100	4,913	8,500	4,615	5,000
Supplies & Expense	74000-80-100	1,837	2,000	1,526	2,000
TOTAL EXHIBIT EXPENSE		33,608	47,361	26,807	35,792
HORSE SHOW EXPENSE (Excluding Premiums)					
Salaries & Wages	50100-40-105	2,891	3,360	3,402	3,780
Employee Benefits	51000-40-105	-	160		
Payroll Taxes	51100-40-105	75	80	22	80
Workers' Compensation	51200-40-105	168	180	90	200
Cattle Fees	64500-40-105	8,000	8,000	7,200	8,500
Sponsored Cash Awards	66000-40-105	-	-		
Sponsored Trophies/Ribbons	66010-40-105	3,287	3,300	4,082	4,100
Trophies/Ribbon - HS	66040-40-105	637	700	847	800
Professional Services - Contractual	69000-40-105	2,896	3,650	1,885	3,350
Professional Services - Judges	69010-40-105	1,650	1,700	1,350	1,700
Supplies & Expenses	74000-40-105	1,823	1,000	1,275	2,000
Mother Lode Horse Show Expense	74010-40-105	-	-		
TOTAL HORSE SHOW EXPENSE		21,427	22,130	20,152	24,510

Detail of Expenditures

	Acct. No.	Actuals 2017	Budgeted 2018	Estimated 2018	Proposed 2019
HORSE SHOW EXPENSE (NON-FAIR)					
HS Salaries & Wages - Non Fair	50100-40-305	-	-	1,179	1,200
HS Employee Benefits - Non Fair	51000-40-305	-	-	-	-
HS Payroll Taxes - Non Fair	51100-40-305	-	-	17	20
HS Workers Comp - Non Fair	51200-40-305	-	-	71	80
HS Cash Awards - Nonfair	66000-40-305	-	-	-	-
HS Trophies & Ribbons - Nonfair	66010-40-305	2,568	2,600	2,644	2,700
HS Supplies & Expenses - Nonfair	74000-40-305	1,830	1,800	2,697	3,000
PRIOR YEAR OPERATING EXPENSE		4,398	4,400	6,607	7,000
FAIR ENTERTAINMENT EXPENSE					
Salaries & Wages	50100-75-100	-	360	-	360
Employee Benefits	51000-75-100	-	-	-	-
Payroll Taxes	51100-75-100	-	-	-	-
Workers' Compensation	51200-75-100	-	-	-	-
Other Fair Entertainment Expense	65000-75-100	10	-	1,020	1,020
Other Expense - Tractor Rodeo	65000-75-102	1,390	1,500	-	1,500
Professional Services - Contractual	69000-75-100	21,562	21,200	21,540	21,500
Rodeo	69010-75-100	22,700	22,700	20,325	22,700
Grounds Acts	69020-75-100	31,450	35,000	38,005	30,000
Thursday Grandstand	69030-75-100	-	-	-	-
Friday Grandstand	69040-75-100	7,750	8,000	7,750	8,000
Sunday Grandstand	69050-75-100	7,000	8,000	10,650	10,650
Carnival Expense	69060-75-100	-	-	-	-
Attraction Expense - Stage	69070-75-100	1,500	-	-	-
Supplies & Expense	74000-75-100	937	2,000	827	1,000
Queen's Pageant Supplies & Expenses	74010-75-100	-	-	-	-
TOTAL FAIR ENTERTAINMENT EXPENSE		94,299	98,760	100,116	96,730
EQUIPMENT EXPENSE					
Non Capitalized(cost less than \$5000 and life less than one year)					
Equipment Expense	87500-00-000	3,147	-	3,886	-
TOTAL EQUIPMENT EXPENSE		3,147	-	3,886	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT					
Prior Year Expense	80000-00-000	(4,171)	-	(904)	-
PRIOR YEAR OPERATING EXPENSE		(4,171)	-	(904)	-
CASH SHORTAGES & OVERAGES					
Cash Shortage/Overages	85000-00-000	73	-	1	-
Ticket Sales Over/Under	85010-00-000	43	-	(94)	-
Gate Admissions	85020-00-000	99	-	(0)	-
Arena Event Admissions	85030-00-000	915	-	1,208	-
Entry Department Overpayments	85040-00-000	(185)	-	65	-
Over/Under - Office	85050-00-000	66	-	217	-
Over/Under - Parking	85060-00-000	(426)	-	(1,115)	-
Horse Show - Over/Under	85070-00-000	9	-	95	-
ATM Over/Under	85080-00-000	(20)	-	-	-
CASH (OVER)/UNDER		574	-	376	-
DEPRECIATION EXPENSE					
Depreciation	90000-00-000	89,417	99,396	95,666	100,733
Prior Year Expense - Depreciation	80040-00-000	-	-	-	-
TOTAL DEPRECIATION EXPENSE		89,417	99,396	95,666	100,733
PENSION EXPENSE					
Pension Expense	96000-00-000	(34,748)	-	-	-
TOTAL PENSION EXPENSE		(34,748)	-	-	-

Variance Report

Automatically prepared

	Acct. No.	Budgeted vs. Estimated Fluctuation		2018 Budgeted	2018 Estimated	2019 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admission to Grounds	ADMIS	(12,123)	-8.4%	145,120	132,997	160,000	\$27,003	20.3%
Commercial Revenue	COMME	(2,074)	-6.3%	32,810	30,736	29,000	(1,736)	-5.6%
Concession Revenue	CONCE	(8,213)	-6.6%	123,900	115,687	116,500	813	0.7%
Exhibit Revenue	EXREV	5,996	13.1%	45,750	51,746	54,700	2,954	5.7%
Horse Show Revenue (Fairtime)	HSFTR	3,282	12.2%	26,890	30,172	28,350	(1,822)	-6.0%
Entertainment Revenue	ENTRE	(5,858)	-6.2%	94,121	88,263	97,196	8,933	10.1%
Miscellaneous Fair Revenue	MFREV	(2,952)	-1.6%	188,205	185,253	190,840	5,587	3.0%
Horse Show Revenue (Non-Fair)	HSNFR	3,825	98.1%	3,900	7,725	7,725	0	0.0%
Interim Revenue	NFREV	8,093	10.2%	79,000	87,093	82,600	(4,493)	-5.2%
Prior Year Revenue Adjustment	PYREV	(22,215)	#DIV/0!	-	(22,215)	-	22,215	-100.0%
Other Operating Revenue	OTREV	150	3.6%	4,230	4,380	4,630	250	5.7%
TOTAL OPERATING REVENUES		(32,089)	-4.3%	743,926	711,837	771,541	59,704	8.4%
OPERATING EXPENDITURES:								
Administration Expense	ADEXP	10,219	5.3%	193,561	203,780	192,866	(10,913)	-5.4%
Maintenance Expense	MNEXP	26,868	11.1%	241,921	268,789	253,673	(15,117)	-5.6%
Publicity Expense	PBEXP	2,651	5.3%	50,250	52,901	53,750	849	1.6%
Attendance Expense	ATEXP	(993)	-1.4%	69,405	68,412	71,308	2,896	4.2%
Miscellaneous Fair Expense	MFEXP	18,450	210.4%	8,770	27,220	22,475	(4,745)	-17.4%
Interim Expense	NFEXP	(1,270)	-28.7%	4,430	3,160	2,500	(660)	-20.9%
Premium Expense	PREMI	(4,528)	-13.3%	34,100	29,572	30,000	428	1.4%
Exhibit Expense	EXEXP	(20,554)	-43.4%	47,361	26,807	35,792	8,985	33.5%
Horse Show Expense (Fairtime)	HSFTE	(1,978)	-8.9%	22,130	20,152	24,510	4,358	21.6%
Horse Show Expense (Non-Fair)	HSNFE	2,207	50.2%	4,400	6,607	7,000	393	5.9%
Entertainment Expense	ENTEX	1,356	1.4%	98,760	100,116	96,730	(3,386)	-3.4%
Equipment Expense	EQUIP	3,886	#DIV/0!	-	3,886	-	(3,886)	-100.0%
Prior Year Expense Adjustment	PYEXP	(22,215)	#DIV/0!	-	(22,215)	-	22,215	-100.0%
Cash Over/Under	CAOV	376	#DIV/0!	-	376	-	(376)	-100.0%
Depreciation Expense	DEPRE	(3,730)	-3.8%	99,396	95,666	100,733	5,067	5.3%
TOTAL OPERATING EXPENDITURES		10,746	1.2%	874,484	885,230	891,337	6,107	0.7%
NET EFFECT		(\$42,835)	32.8%	(\$130,558)	(\$173,393)	(\$119,796)	\$53,597	0

Permanent Positions on Roster for 2019

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
50000-11-00	Office Tech PI @1630 hrs	Jan-99	12	20.73	hr	33,790	33,823
50100-12-000	Maintenance Worker PI @750 hrs	6-May	6	24.25		18,188	
50100-12-000	Maintenance Worker PI @750 hrs	6-May	6	25.10	hr	18,825	37,013
<p>To Maintain Health & PERS For every 6 months the hours should be at or above 480. Example: January through June hours should be 480 or above and same for July through December.</p>							

Temporary Positions Proposed for 2019 (W2)

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
		50100-11-000	CEO 320 hrs @40.69/hr	1	1	320	hrs	40.69	
	Book Keeper 8hrs/wk 52 weeks	0	1	416	hrs	20.00	hr	8,320	
	SocialMedia/Tech (Valerie)	1	1	416	hrs	13.50	hr	5,616	26,957
50100-12-000	General Maintenance (Chris)	1	1	1000	hrs	19.50	hr	19,500	
	General Maintenance	1	1	1000	hrs	13.00	hr	13,000	
	General Maintenance	1	1	80	hrs	13.00		1,040	33,540
50100-22-100	Gardner (Nancy)	1	1	165	hrs	12.00	hr	1,980	
	Gardner (Katie)	1	1	241	hrs	12.00	hr	2,892	
	Gardner (Mary Ellen)	1	1	280	hrs	12.00	hr	3,360	8,232
50100-70-100	Pre-sale Cashier (Clydette)	1	1	475	hrs	12.00	hr	5,700	
	Fairtime Event Staff	10	10	430	hrs	15.00		6,450	
	Commercial Exhibit Supervisor	1	1	300	hrs	12.00		3,600	
	InfoBooth/Souvenir Sales (Clydette)	1	1	40	hrs	12.00		480	
	General Fairtime Maintenance	4	6	840	hrs	12.00		10,080	
	Fairtime Maintenance (Scotty)	1	1	160	hrs	16.00		2,560	
	Fairtime Maintenance #2	1	1	160	hrs	13.00		2,080	30,950
51000-80-100	Exhibit Supervisor (Kathy)	1	1	1000	hrs	12.00		12,000	
	Entry Clerk	1	1	300	hrs	12.00		3,600	
	Exhibit Clerks (Home Arts)	5	5	320	hrs	12.00		3,840	
	Exhibit Clerks (JrBuilding)	2	2	200	hrs	12.00		2,400	
69000-30-120A	Livestock Ring Crew moved tojla	3	3	258	hrs	12.00			
	FineArts Photo Supervisor	1	1	62.5	hrs	16.00		1,000	
	Department Heads	7	7	321	hrs	12.00		3,852	26,692
50100-40-105	Horse Show Tractor Driver	1	1	100	hrs	15.00		1,500	
	Horse Show Ring Crew	2	2	90	hrs	12.00		1,080	
	Horse Show Supervisor	1	1	100	hrs	12.00		1,200	3,780
50100-75-100	Arena Cashier	1	1	30	hrs	12.00		360	360

Proposed 2019 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
69000-11-100	Attorney General				500	21,450
	Fire Marshall				10,000	
	CFSA (833 Month)				10,000	
	PST				950	
69000-70-100	Radios (55)				800	26,250
	Fairtime Clean Up Crew				2,500	
	Parking Crew				3,500	
	Electrician				3,000	
	Concession Auditor (Greg)				1,200	
	Concession Auditor Hotel				750	
	Golf Carts (2 flatbeds)				200	
	Event Services Supervisor (Steve)				2,300	
	Head Cashier				4,500	
	Assistant Cashier				2,500	
	Restroom Crew (Redmond)				5,000	
	73000-70-100	Security				
65000-00-100	Pipe and Drape				1,300	1,300
69000-80-100	Lvstk Showers/Handwashing-MOvedJLA				6,500	
87500-30-120A	Livestock Supervisor - moved JLA				2,000	
69000-13-100	Publicity				4,500	6,250
	Hotel Room				750	
	Graphic Design				1,000	
69000-75-100	Sound				11,800	21,500
	Lights				5,500	
	Crew Hotel				3,000	
	Stage Manager				1,200	
69000-40-105	Horse Show Announcer				500	3,350
	Horse Show Clerks	3		400.00	1,200	
	Horse Show Mgr & Judges Hotel				1,650	

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

Amador County Fair
(Legal Name of Fair)

Plymouth, CA
(Location)

	Estimated 2018	Proposed 2019
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$4,112,932	\$4,345,410
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements Beef Pavillion - 2019 Cost	0	30,000
Land Improvements (Pond)	0	0
New Construction	0	0
Construction in Progress Beef Pavillion - 2018 Cost	30,000	0
Equipment (Mower)	0	0
Other Fixed Assets Deferred Maintenance	202,478	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	232,478	30,000
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	4,345,410	4,375,410
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PP&E BEFORE DEPRECIATION, December 31	4,345,410	4,375,410
DEPRECIATION:		
Accumulated Depreciation, January 1	2,477,328	2,572,994
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 9)	95,666	100,733
Accumulated Depreciation, December 31	2,572,994	2,673,727
PP&E, NET OF DEPRECIATION, December 31	1,772,415	1,701,682
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	1,759	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,770,657	\$1,701,682

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

Amador County Fair
(Legal Name of Fair)

SUMMARY: January 1 to December 31	Account Number	Estimated 2018	Proposed 2019
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities ACF Foundation	31900	40000	70,000
Other (Specify)	31900		
TOTAL RESOURCES		40,000	70,000
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress Beef Pavillion	19000	40000	
Land	19100		
Buildings & Improvements Beef Pavillion	19200		30,000
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		40,000	30,000
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by CCA		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$40,000