

OPERATING BUDGET

26th **DISTRICT AGRICULTURAL ASSOCIATION**


Amador **COUNTY**

Conducting The Amador County Fair

at Plymouth, California

For the period of January 1, 2017 to December 31, 2017

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017
TOTAL NET RESOURCES, JANUARY 1:		1,129,345.00	1,187,337.75	1,214,143.02	1,231,474.26
Unrestricted net resources		120,823.00	192,240.31	195,521.02	92,179.74
Restricted resources				-	-
Investment in Capital Assets, Net of Related Debt		1,008,522.00	995,097.44	1,018,622.00	1,139,294.52
Subtotal (Total Net Resources)		1,129,345.00	1,187,337.75	1,214,143.02	1,231,474.26
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		747,494.60	754,640.00	774,665.34	790,992.00
State (Local/Base) Allocations (to Page 2):	31200	33,000.00	42,009.00	42,009.00	42,009.00
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300		2,661.00	2,661.00	2,661.00
Capital Project Reimbursement Funds (from Sched 8A)	31900	49,106.00	5,320.75	91,197.30	300,000.00
One-time Revenue Sources (fire camp, sale of property, capital project audit)	32500	104,000.00			
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	350.00		6,817.32	
TOTAL RESOURCES ACQUIRED		933,950.60	804,630.75	917,349.96	1,135,662.00
TOTAL RESOURCES AVAILABLE		2,063,295.60	1,991,968.50	2,131,492.98	2,367,136.26
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		777,745.51	814,826.00	823,011.36	818,117.13
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		777,745.51	814,826.00	823,011.36	818,117.13
Depreciation Expense (From Page 9)	90000	71,407.07	71,501.00	77,007.36	85,674.03
TOTAL RESOURCES APPLIED		849,152.58	886,327.00	900,018.72	903,791.16
TOTAL NET RESOURCES, DECEMBER 31:	29100	1,214,143.02	1,105,641.50	1,231,474.26	1,463,345.11
Unrestricted Net Resources Available for Operations		195,521.02	155,746.50	92,179.74	109,724.62
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,018,622.00	949,895.00	1,139,295	1,353,620
Subtotal (Total Net Res Check Figure - should equal #29100)		1,214,143.02	1,105,641.50	1,231,474.26	1,463,345.11
Reserve Percentage		25.1%	19.1%	11.2%	13.4%

ALL FAIRS: 	COUNTY APPROVALS (County Fairs Only):
President, Board of Directors _____ Date <u>12/2/16</u>	Chairman, Board of Supervisors _____ Date _____
Chief Executive Officer _____ Date _____	County Clerk _____ Date _____

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operations

	Acct. No.	Estimated 2016	Proposed 2017
OPERATING REVENUES:			
Admission to Grounds	ADMIS	148,865	164,672
Commercial Revenue	COMME	32,651	32,500
Concession Revenue	CONCE	118,830	129,340
Exhibit Revenue	EXREV	48,953	48,000
Horse Show Revenue (Fairtime)	HSFTR	22,376	26,000
Entertainment Revenue	ENTRE	79,706	83,225
Miscellaneous Fair Revenue	MFREV	177,696	173,725
Horse Show Revenue (Non-Fair)	HSNFR	-	-
Interim Revenue	NFREV	92,806	115,500
Prior Year Revenue Adjustment	PYREV	34,762	-
Other Operating Revenue	OTREV	18,020	18,030
TOTAL OPERATING REVENUES (to Page 1)		774,665	790,992
OPERATING EXPENDITURES:			
Administration Expense	ADEXP	206,857	210,474
Maintenance Expense	MNEXP	268,994	237,781
Publicity Expense	PBEXP	56,366	53,210
Attendance Expense	ATEXP	53,697	81,865
Miscellaneous Fair Expense	MFEXP	23,747	22,556
Interim Expense	NFEXP	32,691	16,800
Premium Expense	PREMI	29,791	29,300
Exhibit Expense	EXEXP	31,095	49,348
Horse Show Expense (Fairtime)	HSFTE	17,903	20,723
Horse Show Expense (Non-Fair)	HSNFE	-	-
Entertainment Expense	ENTEX	90,691	96,060
Equipment Expense	EQUIP	11,780	-
Prior Year Expense Adjustment	PYEXP	-	-
Cash Over/Under	CAOVs	(601)	-
TOTAL OPERATING EXPENDITURES:		823,011	818,117
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION		(48,346)	(27,125)
Depreciation Expense	DEPRE	77,007	85,674
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		(125,353)	(112,799)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	42,009	42,009
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		9,478	2,661
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)			
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		3,141	17,545
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		(73,866)	(68,129)

Detail of Revenues

	Acct. No.	Actuals 2015	Budgeted 2016	Estimated 2016	Proposed 2017
ADMISSIONS TO GROUNDS:					
Gate Admissions	40000-00-100	94,050	95,000	90,868	98,752
JR General Gate Admissions	40010-00-100	6,620	6,600	6,516	7,000
SR General Gate Admissions	40020-00-100	19,495	20,000	15,755	20,470
Presale Gate Admissions	40100-00-100	12,694	15,000	12,598	15,000
Exhibitor Admissions	40110-00-100	-	10,000	125	
Sponsor Admissions	40120-00-100	7,320	7,500	8,180	8,000
Parent/Leader Admission	40130-00-100	2,200	2,200	2,375	2,200
JLA Admissions	40140-00-100	332	500	332	500
Vendor Admissions	41500-00-100	5,724	5,500	5,476	5,250
Season Pass/4-Day Admissions	40160-00-100	3,525	-	3,550	4,000
POP/Other 2 Day Admissions	40170-00-100	2,805	-	3,090	3,500
TOTAL ADMISSION TO GROUNDS		154,765	162,300	148,865	164,672
INDUSTRIAL & COMMERCIAL SPACE:					
Outside Commercial Space	41010-00-100	15,385	16,000	17,310	17,000
Inside Commercial Space	41020-00-100	16,950	16,000	15,341	15,500
TOTAL INDUSTRIAL & COMMERCIAL SPACE		32,335	32,000	32,651	32,500
CARNIVAL & CONCESSION REVENUE:					
Carnival	40500-00-100	20,160	20,000	20,220	20,000
Carnival - PreSale	40510-00-100	14,436	15,000	14,165	15,000
Carnival - POP	40520-00-100	-	-		
Food Concessions	42100-00-100	81,038	82,000	77,064	85,090
Food Concessions - Prepaid Guarantee	42110-00-100	6,300	7,250	6,418	7,250
Non-Food Concessions	42200-00-100	2,027	2,000	963	2,000
Wine Tasting Concessions	42210-00-100	-	-		
TOTAL CARNIVAL & CONCESSION REVENUE		123,961	126,250	118,830	129,340
EXHIBIT REVENUE:					
Entry Fees - Exhibitor	43000-80-100	18,722	18,000	26,336	25,000
Entry Fees - Windows	43010-80-100	3,400	3,400	3,750	3,750
Donated & Sponsored Awards	43100-80-100	-	-	97	
Cash Awards	43110-80-100	9,053	9,000	8,353	9,000
Trophies/Ribbons	43120-80-100	9,160	9,000	10,142	10,000
Exhibit Sales - Art Sales	43130-80-100	254	400	276	250
Other Exhibit Revenues	48700-80-100	-	-		
TOTAL EXHIBIT REVENUE		40,589	39,800	48,953	48,000

Detail of Revenues

	Acct. No.	Actuals 2015	Budgeted 2016	Estimated 2016	Proposed 2017
HORSE SHOW REVENUE (FAIRTIME)					
Adult General Gate Admissions	40000-40-105	171	150	384	200
Jr. General Gate Admissions	40010-40-105	113	100	120	100
Entry Fees	43000-40-105	20,938	21,000	17,147	21,000
Horse Entry Fees - Draft Horses	43010-40-105	60	-		
Horse Sh.-Don.-Special Prizes	43100-40-105	-	-		
Horse Show - Cash Awards	43110-40-105	50	-	50	
Horse Show - Trophies/Ribbons	43120-40-105	3,462	3,500	3,515	3,500
Stall Fees	43300-40-105	840	1,000	1,150	1,200
Other Horse Show Revenues	48700-40-105	135	-	10	
TOTAL HORSE SHOW REVENUE (FAIRTIME)		25,769	25,750	22,376	26,000
ENTERTAINMENT FAIR REVENUE					
Rodeo Admissions	40000-75-100	21,478	22,000	20,955	23,000
Thursday Arena Admissions \$5	40010-75-100	-	-		
Friday Arena Admissions	40020-75-100	12,309	13,000	13,070	13,725
Sunday Arena Admissions - Derby	40030-75-100	43,386	43,000	40,711	41,000
Derby Pit Passes	40040-75-100	1,450	1,400	1,180	1,000
Thursday Arena Admissions	40050-75-100	-	-		
Friday - Ext. Rodeo Entry Fees	43000-75-100	-	-		
Derby Entry Fees	43010-75-100	2,808	2,700	2,440	3,200
Amador Idol Entry Fee	43020-75-100	-	-		
Other Fair Attractions	48700-75-100	-	-		
Other Revenue - Tractor Rodeo	48700-75-102	-	-	1,350	1,300
TOTAL ENTERTAINMENT FAIR REVENUE		81,431	82,100	79,706	83,225
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)					
Camping Fees	47000-00-100	7,225	7,200	8,083	8,100
Easy Ticket Process Fee Revenue	47010-00-100	7,151	7,300	7,010	7,100
Other Misc. Fair Revenues	48700-00-100	4,956	-	3,081	3,000
Other Misc. Fair Revenues - Rodeo Queen	48700-00-103	9,514	5,000	3,881	4,000
Sponsorships	48800-00-100	392	9,000	515	500
Sponsorships - Flower Boxes	48800-00-106	3,840	3,840	2,800	3,840
Sponsorships - Flower Beds	48800-00-107	3,000	3,000	2,050	3,000
Corporate Sponsors	48810-00-100	110,500	100,000	120,000	110,000
Parking Lot	45000-65-100	-	-		
Parking - General Public	45010-65-100	22,745	22,500	19,855	23,885
Parking - Exhibitor/Livestock	45020-65-100	7,890	7,500	8,472	8,500
Parking - Vendor	45030-65-100	1,860	1,800	1,949	1,800
TOTAL MISCELLANEOUS FAIR REVENUE		179,072	167,140	177,696	173,725

Detail of Revenues

	Acct. No.	Actuals 2015	Budgeted 2016	Estimated 2016	Proposed 2017
HORSE SHOW REVENUE (NON-FAIR)					
Adult General Gate Admissions	40000-40-105	-	-		
Jr. General Gate Admissions	40010-40-105	-	-		
Entry Fees	43000-40-105	-	-		
TOTAL HORSE SHOW REVENUE (NON-FAIR)		-	-	-	-
INTERIM REVENUE					
Building Rental	46100-00-300	28,529	26,000	23,345	28,500
Building Rental -Admin Fee	46110-00-300	70	-		
Building Rental - Catering	46120-00-300	-	-		
Other Facility Rentals	46130-00-300	30,045	60,000	35,014	45,000
Equipment Rental	46300-00-300	2,854	2,400	1,440	2,000
Other Rentals - RV, Stalls	46500-00-300	8,335	7,500	5,085	6,000
Utility Fee Reimbursement	48500-00-300	3,223	3,000	2,002	2,000
Trash	48510-00-300	1,125	1,000	1,010	1,000
Other Interim Revenue	48700-00-300	150	-	140	
Overtime Hours	48720-00-300	7,160	5,000	8,320	8,500
Office Charges	48730-00-300	-	-		
Service Charges	48740-00-300	355	-	278	300
Refunds	48750-00-300	723	-	552	500
Cookbooks/Blankets	48760-00-300	-	-	20	
Staw/Water/Shavings	48770-00-300	-	-		
Handling Charges	48780-00-300	183	-	254	200
Fair Fundraising Revenue	48790-00-300	644	-	562	500
Presale Admissions - ML Highland Games	40100-00-301	-	-	14,199	20,000
Parking Revenue - ML Highland Games	45000-00-301	-	-	585	1,000
TOTAL INTERIM REVENUE		83,395	104,900	92,806	115,500
PRIOR YEAR REVENUE					
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	11,328	-	34,762	
TOTAL PRIOR YEAR REVENUE		11,328	-	34,762	-
OTHER OPERATING REVENUE					
Other Operating Revenues	48700-00-000	10	-	115	
Interest Earnings	48710-00-000	162	100	130	130
Recycling Revenues	48730-00-000	-	-		
ATM Rebates	48740-00-000	3,934	3,900	4,000	4,100
Sponsorships - Benches	48800-00-000	5,200	5,200	5,100	5,200
Donations - Non-Fair	48810-00-000	5,543	5,200	8,675	8,600
Donations - Gold Mine	48820-00-000	-	-		
Donations - Miss Amador Pag	48830-00-000	-	-		
TOTAL OTHER OPERATING REVENUE		14,849	14,400	18,020	18,030

Detail of Expenditures

	Acct. No.	Actuals 2015	Budgeted 2016	Estimated 2016	Proposed 2017
ADMINISTRATION EXPENSE					
Salaries - Wages - Perm	50000-11-000	37,598	39,080	38,299	39,080
Salaries - Wages - Temp	50100-11-000	40,692	31,208	56,144	44,595
Compensated Leave Expense	50300-11-000	3,819	2,853		7,187
Employee Benefits	51000-11-000	23,048	24,000	25,443	24,762
Payroll Taxes	51100-11-000	3,318	4,000	4,023	3,700
Workers' Compensation	51200-11-000	3,711	4,500	4,500	5,250
Unemployment Insurance	51300-11-000	5,725	4,000	2,733	3,000
Current Year Bad Debt Expense	53000-11-000	-	-		
Interest Expense - Equipment	54010-11-000	12,138	190	103	150
Bank Fees/CC Charges	54000-11-000	183	12,000	12,867	13,000
Grant Fees	54020-11-000	-	-		
Directors Expense	56000-11-000	-	1,500		1,500
Dues & Subscriptions	57000-11-000	2,186	2,300	1,750	2,000
Insurance	60000-11-000	27,928	28,000	29,829	30,000
Other Misc. Admin Expense	65000-11-000	4,010	-	1,001	1,000
Postage	67000-11-000	2,559	2,500	2,600	2,600
Professional Services - CSFA-FM-AG	69000-11-000	11,750	13,450	9,202	13,450
Audit Expense	69030-11-000	6,250	5,000	5,500	6,000
Office Supplies & Expenses	74000-11-000	3,951	6,500	3,389	4,000
Office Expense - Copier	74010-11-000	833	900	583	900
Office Expense - Internet	74020-11-000	3,155	3,600	1,628	2,000
Office Expense - Direct Deposit	74030-11-000	2,482	2,590	2,802	3,000
Employee Expense	74060-11-000	-	-	2,737	1,500
Telephone Expense	75000-11-000	1,491	1,600	1,726	1,800
TOTAL ADMINISTRATION EXPENSE		196,826	189,771	206,857	210,474
MAINTENANCE & GENERAL OPERATIONS					
Salaries & Wages - Permanent	50000-12-000	41,161	42,460	40,110	42,460
Salaries & Wages - Temporary	50100-12-000	35,303	33,000	55,088	32,280
Employee Benefits	51000-12-000	30,171	31,000	28,959	30,000
Payroll Taxes	51100-12-000	4,358	4,500	4,546	3,718
Workers' Compensation	51200-12-000	3,624	4,527	4,927	4,484
Propane	62010-12-000	2,211	3,000	2,500	2,500
Power	62020-12-000	251	260	180	160
Utilities - Water	62030-12-000	29,249	33,000	41,446	33,000
Sewer	62040-12-000	9,499	6,397	9,679	9,679
Power - PG&E Actual	62050-12-000	23,024	26,000	25,000	25,000
Maintenance of Building & Grounds	64000-12-000	49,079	56,000	41,000	40,000
Maintenance of Equipment	64010-12-000	9,680	12,000	7,000	7,000
Special Repairs & Maintenance	64020-12-000	-	-		
Special Repairs & Maintenance Fuel T	64030-12-000	106	-		
Temporary Electrical Work	64060-12-000	-	-		
Other Maintenance Expense	65000-12-000	257	-	1,823	
Professional Services	69000-12-000	-	-		
Rental - Maintenance Equipment	72000-12-000	-	-	2,041	2,000
Supplies & Expense	74000-12-000	134	1,000	95	500
Trash Removal	78000-12-000	5,358	10,000	4,600	5,000
TOTAL MAINTENANCE EXPENSE		243,466	263,144	268,994	237,781

Detail of Expenditures

	Acct. No.	Actuals 2015	Budgeted 2016	Estimated 2016	Proposed 2017
Publicity Expense					
Salaries & Wages	50100-13-100	-	-		
Employee Benefits	51000-13-100	-	-		
Payroll Taxes	51100-13-100	-	-		
Workers' Compensation	51200-13-100	-	-		
Advertising	52000-13-100	40,752	42,000	36,181	37,000
Advertising Expense - Misc	65000-13-100	-	1,200	1,479	1,500
Professional Services	69000-13-100	5,270	6,220	5,269	6,220
Promotional Expense	71000-13-100	2,112	2,000	2,490	2,490
Public Relations Expense	71010-13-100	6,724	6,000	10,947	6,000
Supplies & Expense	74000-13-100	-	-		
Publicity Expense	74010-13-100	8,122	1,000		
TOTAL PUBLICITY EXPENSE		62,980	58,420	56,366	53,210
FAIRTIME OPERATIONS					
Salaries & Wages	50100-70-100	35,284	45,755	33,136	55,109
Employee Benefits	51000-70-100	-	-		
Payroll Taxes	51100-70-100	783	800	772	800
Workers' Compensation	51200-70-100	1,755	2,750	1,649	3,306
Other Attendance & Oper. Expense	65000-70-100	891	-	472	
Professional Services	69000-70-100	12,054	19,150	14,147	19,150
Rental Expense	72000-70-100	-	-	3,521	3,500
Supplies & Expense	74000-70-100	6,535	7,000		
TOTAL ATTENDANCE OPERATIONS		57,302	75,455	53,697	81,865
MISCELLANEOUS FAIR EXPENSE					
Salaries & Wages - Temp - Flowers/Shrubs	50100-22-100	5,200	6,240	4,860	6,240
Employee Benefits - Flowers/Shrubs	51000-22-100	-	-		
Payroll Taxes - Flowers/Shrubs	51100-22-100	75	75	132	90
Workers' Compensation - Flowers/Shrubs	51200-22-100	246	312	292	375
Grounds Maint Expense - Flowers/Shrubs	64000-22-100	4,341	375	3,901	
Parking Lot - Salaries & Wages Temp	50100-00-100	4,743	8,054	6,032	9,354
Parking Lot - Employee Benefits	51000-00-100	-	-		
Parking Lot - Payroll Taxes	51100-00-100	69	70	87	136
Parking Lot - Workers Comp	51200-00-100	225	485	362	561
Parking Lot - Other Expense	69000-00-100	4,300	-		
Sponsorship Expense	61000-00-100	-	-		
Sponsorship - Benches	61010-00-100	-	-		
Misc Fair Other Expense-Pipe&Drape	65000-00-100	-	1,300	1,527	1,300
Fair Produce Event Expense	69010-00-100	-	-		
Misc Fair - Program Expense	70000-00-100	-	-	300	
Premium Book Expense	70010-00-100	3,344	3,000	2,213	500
Misc Fair Other Expense-Rodeo Queen	65000-00-103	4,206	5,000	4,042	4,000
TOTAL MISCELLANEOUS FAIR		26,749	24,911	23,747	22,556

Detail of Expenditures

	Acct. No.	Actuals 2015	Budgeted 2016	Estimated 2016	Proposed 2017
INTERIM EXPENSE					
Salaries & Wages - Fair Funding Raising	50100-00-300	-	-		
Payroll Taxes - Fair Fundraising	51100-00-300	-	-		
Workers' Compensation - Fair Fundraising	51200-00-300	-	-		
Advertising - Non Fair	52000-00-300	2,892	2,500	1,758	2,000
Other Expense - Fair Fundraising	69000-00-300	-	-		
Salaries & Wages - ML Highland Games	50100-40-301	-	-	6,882	4,000
Employee Benefits - ML Highland Games	51000-40-301	-	-		
Payroll Taxes - ML Highland Games	51100-40-301	-	-	195	200
Workers' Compensation - ML Highland Games	51200-40-301	-	-	413	600
Other Expense - ML Highland Games	65000-40-301	-	-	23,163	10,000
Equipment Rental - ML Highland Games	72000-40-301	-	-	280	
TOTAL INTERIM EXPENSES		2,892	2,500	32,691	16,800
Premium Expense (Excluding Horse Show)					
Water	63000-85-100	-	-		
Cash Awards - Premiums	66000-85-100	15,824	20,000	13,615	16,000
Trophies/Ribbons	66010-85-100	3,391	3,300	3,083	3,300
Sponsored Cash Awards - Premiums	66100-85-100	-	-		
Sponsored Trophies/Ribbons	66110-85-100	14,039	10,000	13,093	10,000
TOTAL PREMIUM EXPENSE		33,254	33,300	29,791	29,300
EXHIBIT EXPENSE					
Salaries & Wages	50100-80-100	26,953	28,480	20,344	30,758
Employee Benefits	51000-80-100	-	-		
Payroll Taxes	51100-80-100	421	400	240	445
Workers' Compensation	51200-80-100	1,195	1,710	994	1,845
Decorations	55000-80-100	-	-	210	
Other Exhibitor Expense	65000-80-100	-	-	2,061	
JLA Subsidy	65010-80-100	-	-		
Professional Services - Judges	69010-80-100	6,330	6,000	5,290	6,000
Professional Services - Contractual-LvstkShowsr-Ha	69000-80-100	1,000	6,100	400	6,300
MLA Towing Expense	69020-80-100	-	-		
Supplies & Expense	74000-80-100	3,875	4,000	1,556	4,000
TOTAL EXHIBIT EXPENSE		39,773	46,690	31,095	49,348
HORSE SHOW EXPENSE (Excluding Premiums)					
Salaries & Wages	50100-40-105	2,887	3,300	3,323	3,360
Employee Benefits	51000-40-105	225	225		
Payroll Taxes	51100-40-105	59	60	34	50
Workers' Compensation	51200-40-105	147	200	139	213
Cattle Fees	64500-40-105	6,640	7,200	7,200	7,200
Sponsored Cash Awards	66000-40-105	-	-		
Sponsored Trophies/Ribbons	66010-40-105	4,043	4,000	3,118	3,200
Draft Horse - Sponsored Premiums	66020-40-105	-	-		
Cash Awards - Premiums - HS	66030-40-105	-	-		
Trophies/Ribbon - HS	66040-40-105	102	-	522	550
Professional Services - Contractual	69000-40-105	2,028	3,650	1,555	3,650
Professional Services - Judges	69010-40-105	1,100	1,500	1,450	1,500
Supplies & Expenses	74000-40-105	963	1,000	563	1,000
Mother Lode Horse Show Expense	74010-40-105	-	-		
TOTAL HORSE SHOW EXPENSE		18,193	21,135	17,903	20,723

Detail of Expenditures

	Acct. No.	Actuals 2015	Budgeted 2016	Estimated 2016	Proposed 2017
HORSE SHOW EXPENSE (NON-FAIR)					
HS Salaries & Wages - Non Fair	50100-40-305	-	-		
HS Employee Benefits - Non Fair	51000-40-305	-	-		
HS Payroll Taxes - Non Fair	51100-40-305	-	-		
HS Workers Comp - Non Fair	51200-40-305	-	-		
HS Cash Awards - Nonfair	66000-40-305	-	-		
HS Trophies & Ribbons - Nonfair	66010-40-305	-	-		
HS Supplies & Expenses - Nonfair	74000-40-305	-	-		
PRIOR YEAR OPERATING EXPENSE		-	-	-	-
FAIR ENTERTAINMENT EXPENSE					
Salaries & Wages	50100-75-100	-	300		360
Employee Benefits	51000-75-100	-	-		
Payroll Taxes	51100-75-100	-	-		
Workers' Compensation	51200-75-100	-	-		
Other Fair Entertainment Expense	65000-75-100	45	-	893	
Other Expense - Tractor Rodeo	65000-75-102	-	-	1,350	1,500
Professional Services - Contractual	69000-75-100	21,136	21,200	19,680	21,200
Rodeo	69010-75-100	17,200	20,000	17,200	20,000
Grounds Acts	69020-75-100	38,983	40,000	34,332	35,000
Thursday Grandstand	69030-75-100	-	-		
Friday Grandstand	69040-75-100	7,500	8,000	7,500	8,000
Sunday Grandstand	69050-75-100	6,605	8,000	7,000	8,000
Carnival Expense	69060-75-100	-	-		
Attraction Expense - Stage	69070-75-100	-	-	1,875	
Supplies & Expense	74000-75-100	1,746	2,000	860	2,000
Queen's Pageant Supplies & Expenses	74010-75-100	-	-		
TOTAL FAIR ENTERTAINMENT EXPENSE		93,214	99,500	90,691	96,060
EQUIPMENT EXPENSE					
Non Capitalized(cost less than \$5000 and life less than one year)					
Equipment Expense	87500-00-000	2,675	-	11,780	
TOTAL EQUIPMENT EXPENSE		2,675	-	11,780	
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT					
Prior Year Expense	80000-00-000	(5,770)	-	(2,215)	
PRIOR YEAR OPERATING EXPENSE		(5,770)	-		-
CASH SHORTAGES & OVERAGES					
Cash Shortage/Overages	85000-00-000	(338)	-	(44)	
Ticket Sales Over/Under	85010-00-000	(309)	-	(4)	
Gate Admissions	85020-00-000	541	-	(546)	
Arena Event Admissions	85030-00-000	-	-	20	
Entry Department Overpayments	85040-00-000	-	-	(65)	
Over/Under - Office	85050-00-000	291	-	239	
Over/Under - Parking	85060-00-000	-	-	(211)	
Horse Show - Over/Under	85070-00-000	0	-	10	
ATM Over/Under	85080-00-000	-	-		
CASH (OVER)/UNDER		185	-	(601)	-
DEPRECIATION EXPENSE					
Depreciation	90000-00-000	71,232	71,501	77,007	85,674
Prior Year Expense - Depreciation	80040-00-000	175	-		
TOTAL DEPRECIATION EXPENSE		71,407	71,501	77,007	85,674

Permanent Positions on Roster for 2017

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 2000	Jan-99	12	19.54	hr	39,080	39,080
50100-12-000	Maintenance Worker	May 2006	12	21.23	hr	42,460	42,460

Temporary Positions Proposed for 2017

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 Retired annuitant	1	1	960	hrs	39.12	hr	37,555	44,595
	Social Media/Tech Support (Valerie)	1	1	640	hrs	11.00	hr	7,040	
50100-12-000	General Maintenance (Chris)	1	1	1000	hrs	15.00	hr	15,000	32,280
	General Maintenance (Frank)	1	1	1000	hrs	18.00	hr	17,280	
50100-22-100	Gardener (Nancy)	1	1	100	hrs	12.00		1,200	6,240
	Gardener (Katie)			300	hrs	12.00		3,600	
	Gardener (Mary Ellen)			144	hrs	10.00		1,440	
50100-70-100 Fairtime	Pre-Sale Cashier (Clydette)	1	1	475	hrs	12.00	hrs	5,700	55,109
	Security	45	45	43	hrs	15.00	hrs	29,025	
	Commercial Exhibit Supervisor	1	1	360	hrs	10.00		3,600	
	Information Booth (Clydette)	1	1	40	hrs	12.00	hr	480	
	General Fairtime Maintenance	4	5	168	hrs	12.00	hr	8,064	
	General Fairtime Maintenance (Scott)	1	1	160	hrs	16.00	hr	2,560	
	General Fairtime Mtn (#2)	1	1	160	hrs	13.00	hr	2,080	
	Restroom Crew	4	4	75	hrs	12.00	hr	3,600	
51000-80-100	Exhibit Supervisor	1	1	1200	hrs	12.00	hr	14,400	30,758
	Entry Clerk	1	1	300	hrs	11.00	hr	3,300	
	Exhibit Clerks (Home Arts)	5	5	64	hrs	11.00	hr	3,520	
	Exhibit Clerks (Junior Building)	2	2	100	hrs	11.00	hr	2,200	
	Livestock Ring Crew	3	3	86	hrs	11.00	hr	2,838	
	Arts & Photo Supervisor	1	1	62.5	hrs	16.00	hr	1,000	
	Department Heads	7	7	50	hrs	10.00	hr	3,500	
50100-40-105	HS Supervisor	1	1	100	hrs	12.00	hr	1,200	3,360
	HS Clerk	3	3	30	hrs	12.00	hr	1,080	
	Ring Crew	2	2	45	hrs	12.00	hr	1,080	
50100-00-100	Parking Crew	25	25	26	hrs	12.00	hr	7,800	9,354
	Parking Supervisor	1	1	78	hrs	15.00	hr	1,170	
	Parking Crew Assist Sup	1	1	32	hrs	12.00	hr	384	
50100-75-100	Arena Cashier	1	1	30	hrs	12.00	hr	360	360

Proposed 2017 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
69000-11-000	Attorney General Fire Marshall CSFA (833/mo) PST				500 2,000 10,000 950	13,450
69000-70-100	Radios (55) Fairtime Clean-Up Crew Electrician Concession Auditor (Greg) Concession Auditor Hotel Golf Carts (5) Event Services Supervisor Head Cashier Assistant Cashier				800 3,100 2,500 1,200 750 1,500 2,300 4,500 2,500	19,150
65000-00-100	Pipe and Drape				1,300	1,300
69000-80-100	Lvstk Showers/handwashing stations Livestock Supervisor				4,500 1,800	6,300
69000-13-100	Publist Hotel Room for Publist Graphic Design				4,500 720 1,000	6,220
69000-75-100	Sound Lights Crew Hotel Stage Manager				11,500 5,500 3,000 1,200	21,200
69000-40-105	Horse Show Announcer Horse Show Ring Crew Tractor Driver Horse Show Mgr & HS Judges Hotels				500 1,500 1,650	3,650

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

Amador County Fair
(Legal Name of Fair)

Plymouth, CA
(Location)

	Estimated 2016	Proposed 2017
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$3,390,933	\$3,525,527
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements Evaporative Coolers General Mercantile	130,594	100,000
Land Improvements (Pond)	0	0
New Construction	0	200,000
Construction in Progress	4,000	0
Equipment (Mower)	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	134,594	300,000
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	3,525,527	3,825,527
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	3,525,527	3,825,527
DEPRECIATION:		
Accumulated Depreciation, January 1	2,309,225	2,386,232
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 9)	77,007	85,674
Accumulated Depreciation, December 31	2,386,232	2,471,907
PP&E, NET OF DEPRECIATION, December 31	1,139,295	1,353,620
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)		
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,139,295	\$1,353,620

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

Amador County Fair

(Legal Name of Fair)

	Account Number	Estimated 2016	Proposed 2017
SUMMARY: January 1 to December 31			
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	31900		
Other (Specify)	31900		
TOTAL RESOURCES		0	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
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	\$0