

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

COUNTY

Conducting The Covid No Fair partial Fall Events

at _____, California

For the period of January 1, 2021 to December 31, 2021

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$464,512	\$489,079	\$434,113	\$203,453
Unrestricted Net Position - Pension/OPEB				0	0
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,496,594	1,391,940	1,416,123	1,658,382
Subtotal (Total Net Resources)		1,961,106	1,881,019	1,850,236	1,861,835
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,352,367	1,404,236	350,425	392,851
State (Local/Base) Allocations (to Page 2):	31200	38,190	38,190	214,459	104,600
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	2,419	2,419	0	1,830
Capital Project Reimbursement Funds (from Sched 8A)	31900		200,110	265,310	0
One-time Revenue Sources (fire camp, sale of property, capital project au	32500			114,192	25,000
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
TOTAL RESOURCES ACQUIRED		1,392,976	1,644,955	944,386	524,281
TOTAL RESOURCES AVAILABLE		3,354,082	3,525,974	2,794,622	2,386,116
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,389,359	1,443,250	845,069	706,694
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,389,359	1,443,250	845,069	706,694
Depreciation Expense (From Page 10)	90000	114,487	104,288	87,718	94,500
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96001	0	0	0	0
TOTAL RESOURCES APPLIED		1,503,846	1,547,538	932,787	801,194
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		434,113	375,550	203,453	19,798
Unrestricted Net Position - Pension/OPEB	29400			0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,416,123	1,602,886	1,658,382	1,585,124
Subtotal (Should equal Total Net Resource Figure above)		\$1,850,236	\$1,978,436	\$1,861,835	\$1,584,922
Reserve Percentage		31.2%	26.0%	24.1%	2.8%

<p>ALL FAIRS:</p> <p> 1/8/21 President, Board of Directors Date</p> <p> 1/8/21 Chief Executive Officer Date</p>	<p>COUNTY APPROVALS (County Fairs Only):</p> <p> 2-23-2021 Chairman, Board of Supervisors Date</p> <p> 2-23-2021 County Clerk Date</p>
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Summary of Operations

Covid No Fair partial Fall Events

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
OPERATING REVENUES:					
Admissions to Grounds	41000	\$234,997	\$231,600		
Commercial Space	41500	80,069	80,500		
Carnival	42100	140,484	140,000		
Concessions	42200	94,866	95,000		
Exhibits	43000	27,067	34,048	12,151	25,730
Horse Show	44000	27,635	28,850	23,775	33,134
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	1,707	1,620		
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	106,875	98,850	7,655	3,300
Miscellaneous Non-Fair Programs	47005	125,240	131,856	28,687	43,600
Interim Revenue	48000	508,877	558,952	276,127	286,355
Prior Year Revenue Adjustments	49000	1,000		2,761	
Other Operating Revenue	49500	3,550	3,360	1,269	732
TOTAL OPERATING REVENUES (to Page 1)		1,352,367	1,404,236	350,425	392,851
OPERATING EXPENDITURES:					
Administration	50000	468,456	535,965	444,590	352,412
Maintenance & General Operations	52000	562,971	546,978	354,192	293,917
Publicity	54000	45,954	44,790	8,265	5,000
Attendance Operations	56000	61,886	67,014	325	
Miscellaneous Fair	57000	23,841	35,003	785	
Miscellaneous Non-Fair Programs	57005	41,287	41,040	14,142	20,788
Premiums	58000	10,091	12,500	6,206	4,100
Exhibits	63000	31,609	32,845	6,301	14,606
Horse Show	64000	21,527	20,515	11,175	15,873
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	101,615	106,150		
Motorized Racing	66109				
Interim Entertainment	66009	19,322	450	358	
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	794		(1,270)	
Cash (over/under)	85000	8			
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,389,359	1,443,250	845,069	706,694
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB		(36,992)	(39,014)	(494,644)	(313,843)
Depreciation Expense	90000	114,487	104,288	87,718	94,500
Pension Expense	96000				
OPEB Expense	96001				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(151,479)	(143,302)	(582,362)	(408,343)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	40,609	40,609	214,459	106,430
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1) PPP Loan		2,419	2,419	116,611	25,000
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		\$6,038	\$4,014	(\$163,574)	(\$182,413)
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		(\$108,451)	(\$100,274)	(\$251,292)	(\$276,913)

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
ADMISSIONS REVENUE:					
Regular Fair Admissions	4101	179,384	175,000	0	0
Discounted Fair Admissions	4102	55,613	56,600	0	0
TOTAL ADMISSIONS REVENUE	4100	234,997	231,600	0	0
COMMERCIAL SPACE REVENUE:					
Commercial Space	4201	80,069	80,500	0	0
	4200				0
TOTAL COMMERCIAL SPACE REVENUE	4200	80,069	80,500	0	0
CARNIVAL REVENUE:					
Carnival	4301	49,931	40,000	0	0
Carnival: Pre-Sale	4302	90,553	100,000	0	0
TOTAL CARNIVAL REVENUE	4300	140,484	140,000	0	0
CONCESSIONS REVENUE:					
Food Concessions	4351	88,802	89,000	0	0
Non-Food Concessions	4352	6,064	6,000	0	0
TOTAL CONCESSIONS REVENUE	4350	94,866	95,000	0	0
EXHIBITS REVENUE:					
Entry Fees	4400	10,988	15,048	9075	11,000
Donated & Sponsored Awards	4402	1,949	1,500	1458	600
Commercial Wine	4403	14,130	17,500	0	14,130
			0	0	0
TOTAL EXHIBITS REVENUE	4400	27,067	34,048	10,533	25,730
HORSE SHOW REVENUE:					
4H/FFA Fair Horse Show	4501	1,729	2,200	1,750	2,200
Schooling Horse Shows	4502	25,456	26,000	22,863	30,484
Donations for Horse Show	4503	450	450	1,150	450
TOTAL HORSE SHOW REVENUE	4500	27,635	28,650	25,763	33,134
LIVE HORSE RACING REVENUE:					
Admissions	45100				
Track Commissions & Breakage	45200				
Program Sales	45300				
Concessions	45400				
Other (Explain)	45500				
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Mutton Bustin	4451	1,707	1,620	0	0
					0
TOTAL FAIR ATTRACTIONS REVENUE	46000	1,707	1,620	0	0
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209				
Other Admissions (List)	46309				
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	31,851	32,000	0	0
Fair Program Revenue	47200				
Utility Fee Reimbursement	47300	4,652	4,500	0	0
Stuffed Toys Sales	47400	1,055	200	180	0
Fair camping	47500	4,050	4,000	0	0
Sponsorship	47700	47,860	45,000	4,300	800
Friends of Fair	47800	6,150	6,150	3,175	2,500
Non Cash Sponsorship	47900	11,257	7,000	60	0
TOTAL MISCELLANEOUS FAIR REVENUE	47000	106,875	98,850	7,715	3,300
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast	47105	26,381	26,000	0	0
Crab Feed	47205	32,467	37,000	18,779	31,500
Open Ride Arena	47305	7,441	8,856	5,728	7,000
Swap Meet	47405	800	800	1,151	3,000
Capital Bar	47505	58,151	59,000	18	0
Farmers Market				1,164	2,100
TOTAL MISC. NON-FAIR PROGRAMS	47005	125,240	131,656	26,840	43,600

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
INTERIM REVENUE:					
Interim Rentals	4801	195,552	233,300	86,021	71,275
Long Term Rentals	4802	67,455	65,832	62,850	69,840
Interim Food Concessions	4803	14,845	24,000	13,456	9,000
Interim Utility Reimbursement	4804	8,446	7,700	6,577	6,000
Interim Parking Revenue	4805	89,039	92,650	0	30,000
Interim Recycle Revenue	4806	1,656	2,200	192	0
RV Space Rental	4807	34,664	34,990	22,321	34,000
Racetrack Rental	4808	94,300	94,300	20,000	62,225
Compost and Propane (other revenue)	4851	1,871	1,800	63,493	2,900
Association Revenue	4852	750	1,880	1,055	1,055
Admin Revenue	4855	299	300	162	60
TOTAL INTERIM REVENUE	4800	508,877	558,952	276,127	286,355
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000		0	2,761	0
OTHER OPERATING REVENUE:					
Interest Earnings	4951	2,062	1,860	1,189	732
NSF & ATM Revenue	4952	1,488	1,500	80	0
Other (Explain)	4953				
Gain on Sale of Asset	4954		0	0	0
TOTAL OTHER OPERATING REVENUE	49500	3,550	3,360	1,269	732

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	5011	262,594	271,080	228,265	187,277
Salaries & Wages - Temporary	5012	6,930	7,000	120	0
Compensated Absences Expense	50300	2,955	1,002	-9,551	-972
Employee Benefits - Employer's Share	5014	119,972	91,849	75,069	60,190
Payroll Taxes	5015	532	4,466	1,088	873
Unfunded PERS	5130		72,908	79,377	71,826
Worker's Compensation Insurance	5131	4,139	21,225	14,816	7,782
Professional Services (Contractual)	5132	2,106	2,207	997	756
Director's Expense	5133	5,167	3,200	1,415	180
Traveling/Training Expense - Employees	5134	4,711	3,900	3,598	612
Office Supplies and Expense	50700	7,391	6,500	7,302	3,913
Computing Exp	5132	4,261	3,000	2,952	2,084
Telephone	5138	5,777	5,500	4,427	5,532
Postage	5139	2,226	2,000	503	350
Admin Publicity	5140	78	40	73	75
Dues and Subscriptions	5141	2,555	2,538	2,680	2,360
Insurance (General Liability)	5142	25,856	26,550	26,330	2,245
Unemployment Insurance (Non-reimbursed)	5120		500	58	58
Audit Expense	5147	3,700	3,800	3,800	6,000
bank charges	5146	7,506	6,700	1,271	1,271
TOTAL ADMINISTRATION EXPENSE	5100	468,456	535,965	444,590	352,412
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	5211	173,556	187,116	146,152	122,058
Salaries & Wages - Temporary	5212	63,512	84,683	31,744	40,081
Employee Benefits	5213	81,444	56,939	46,740	48,986
Payroll Taxes	5214	5,165	7,438	1,901	3,002
Worker's Compensation Insurance	5215	3,467	0	0	0
Maint rental equipment	5218	53	50	0	0
Light, Heat, Water and Power	5221	92,230	89,500	74,626	37,940
Vehicle Maintenance	5222	24,332	20,000	13,100	13,000
Maint bkdgs and grounds	5223	83,323	80,000	33,500	25,000
Trash	5224	25,589	16,552	6,429	3,850
Fair & Event Maint	5225	1,736	4,200	0	0
Penalties	5228	7,743	0	0	0
Small Tools	5229	821	500	0	0
TOTAL MAINTENANCE EXPENSE	5200	562,971	546,978	354,192	293,917

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Details of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	5710	6,728	7,000	3032	2,000
Trophies, Medals, Ribbons	5720	3,363	5,500	3174	2,100
Taffeta	5721	0	0	0	0
TOTAL PREMIUM EXPENSE	5700	10,091	12,500	6,206	4,100
EXHIBITS EXPENSE:					
Judges	5820	5,213	5,500	2175	3,000
Professional Services (contractual)	5830	11,409	11,390	1250	1,250
Supplies Exp	5840	6,344	5,000	1401	1,401
Decorations	5860	0	300	0	0
Commercial wine exp	5862	8,155	10,255	678	8,155
Fair HorseShow Exp	5861	488	400	797	800
TOTAL EXHIBITS EXPENSE	5800	31,609	32,845	6,301	14,606
HORSE SHOW EXPENSE (Including Premiums):					
Schooling Horse Show expenses	5911	21,527	20,515	11175	15,873
TOTAL HORSE SHOW EXPENSE	5900	21,527	20,515	11,175	15,873

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
HORSE RACING EXPENSE (LIVE):					
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Professional Services (Contractual)	6020	23,056	26,150	0	0
Supplies and Expense	6030		0	0	0
Grounds Entertainment	6050	78,559	80,000	0	0
TOTAL FAIR ENTERTAINMENT	6000	101,615	106,150	0	0
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Interim Parking Wages	6101	17,103	0	0	0
Interim Parking payroll taxes	6102	1,711	0	0	0
Interim Parking supplies	6103	508	450	334	0
Interim Events supplies	6104		0	24	0
TOTAL INTERIM ENTERTAINMENT	6100	19,322	450	358	0