



Notice of Meeting

52nd District Agricultural Association
SACRAMENTO COUNTY FAIR
BOARD OF DIRECTORS MEETING

Monday, March 22, 2020 at 4:00 p.m.

Held on ZOOM

California State Fairgrounds
1600 EXPOSITION BLVD
SACRAMENTO, CA 95815

MISSION STATEMENT

The Sacramento County Fair provides a fun, safe and educational family environment showcasing our community.

In accordance with Governor Gavin Newsom's March 12, 2020 Executive Order N-25-20, Board Directors and the California Department of Food and Agriculture may attend this meeting telephonically without public notice of access to their teleconference location.

Join Zoom Meeting

<https://egusd-net.zoom.us/j/88629861851>

Meeting ID: 886 2986 1851

Passcode: FAIR

Find your local number: <https://egusd-net.zoom.us/j/kcotMRvDKD>

All materials to be reviewed by the Board during this meeting may be accessed online at:

<https://sacfair.com//board-contact.html>

Public Comment

Any member of the public wishing to address the Board on any matter listed for consideration on this agenda shall fill out a Speaker's Form and provide it to the C.E.O./Fair Manager acting as the Board's Recording Secretary. All speakers will be recognized by the Chair and be allowed a maximum of three minutes to address the Board at the time the agenda item is being considered by the Board. If you wish to address the Board on a matter **not** listed on the agenda, please fill out a speaker's form and provide it to the C.E.O./Fair Manager. You will be allowed a maximum of five minutes to address the Board during the Public Comment period for items not on the agenda.

Americans with Disabilities Act

Pursuant to the Americans with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any Sacramento County Fair Board, Committee or any Advisory meetings, or in connection with other Sacramento County Fair Activities, may request assistance from the CEO at the Sacramento County Fair Offices, 1600 Exposition Boulevard, or by calling 916-263-2975, during normal business hours.

52nd District Agricultural Association

Monday, March 22, 2020 at 4:00 p.m. Held on ZOOM
BOARD MEETING AGENDA

matters noticed on this agenda, in any category, may be considered for action as listed. Any items not so noticed may not be considered. Items listed on this agenda may be considered in any order, at the discretion of the Chair.

CALL TO ORDER

ROLL CALL AND DIRECTORS ABSENT

INTRODUCE OF STAFF AND GUESTS

PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

APPROVAL OF BOARD MINUTES

FINANCIAL REPORT-

- a. Action regarding Current Financials
- b. Action regarding 2020 End of Year Financials
- c. Action regarding 2021 Budget
- d. Action regarding STOP
- e. Action regarding CFSA Payroll

LIVESTOCK REPORT- Jim Vietheer

- a. Information/action regarding 2021 Livestock Grading & Husbandry Expo

CEO REPORT

- a. Correspondence
- b. Information/action regarding 2021 Fair Planning

UNFINISHED BUSINESS

- a. Information Cal Expo Lease Renewal
- b. Information Transition Plan JPA Option
- c. Information Covid-19 Challenges and Policy

NEW BUSINESS

- a. Discussion/action regarding 2020/2021 CDFA 1499 #20-0890-000-SO
- b. Information regarding Fair Funding for 2021 Fair
- c. Information regarding annual 700 filing
- d. Information regarding 2021 Health Department Approval
- e. Information regarding liability insurance

MATTERS OF INFORMATION

ADJOURN

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MINUTES
52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
BOARD OF DIRECTORS MEETING
VIA CONFERENCE CALL
November 16, 2020 at 4:00 p.m.
Sacramento County Fair Office

In accordance with Governor Gavin Newsom's March 12, 2020 Executive Order N-25-20, Board Directors and the California Department of Food and Agriculture may attend this meeting telephonically without public notice of or access to their teleconference location.

1. CALL TO ORDER

The meeting was called to order by Mike Albiani at 4:16 p.m.

2. ROLL CALL AND DIRECTORS ABSENT VIA COFRENCCE CALL

Board members present via zoom were: Joe Mohamed, Jr., Jim Perham, Mike Albiani, Coby Turner and Doug Dickson. Directors were reminded to mute their phones when not speaking.

3. INTRODUCTION OF BOARD MEMBERS, STAFF AND GUESTS- Pamela Fyock, Jim Vietheer and Rhina Dimare, Christine Vana, Mike Francesconi and Michele Dias.

4. PUBLIC INPUT & COMMENT-None

5. APPROVAL OF BOARD MINUTES- A motion to approve the August 28, 2020 minutes was made by Director Turner and seconded by Director Mohamed. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-Y, Coby Turner-Y and Doug Dickson-Y The motion passed.

6. FINANCIAL REPORT- a. President Albiani asked that CEO Fyock present the financial report. Fyock reviewed the October 31st financials, it was noted, that the financials are lower than projected due to the Covid-19 pandemic. The total assets have been reduced by \$15,289 due to COVID. Revenue is severely lower than budgeted. The Fair shows a loss of \$140,783 YTD for October. A motion to accept the current financials was made by Director Turner and seconded by Director Mohamed. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-Y, Coby Turner-Y and Doug Dickson-Y The motion passed.

b. Audit/Review- As required by CDFA, Sacramento County Fair finished the 2018 and 2019 review of the financial position of the Fair. Both reviews were positive. It was brought to the Fair Boards attention the Fair is over the \$250,000 FDIC bank deposit limits. No action was taken.

A motion was made by Director Perham and seconded by Director Mohamed to accept the 2018 review. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-y, Coby Turner-Y and Doug Dickson-Y The motion passed.

A motion was made by Director Mohamed and seconded by Director Dixon to accept the 2019 review. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-Y, Coby Turner-Y and Doug Dickson-Y The motion passed.

Fyock informed Board members that the 2020 audit will begin in 2021.

7. LIVESTOCK REPORT-Chairman Vietheer. The Fair continues to watch and evaluate the safety of hosting a 2021 livestock event or continuing to host a virtual event.

8. CEO REPORT-Fyock reviewed the current Covid situation. It is unclear if the 2021 Fair will be possible. The Board would like to plan for a 2021 Fair. Fyock will continue to monitor the pandemic. Fyock has notify all 4-H and FFA

9. UNFINISHED BUSINESS

- a. Cal Expo Lease Renewal- In process.
- b. State Transition Plan JPA Option- Work is beginning on transitioning Fairs out of State Government as called for by Governor Newsom.
- c. COVID-19 Challenges and Policy- It is ever changing and the Fair continues to monitor it.

Correspondence was reviewed and included in Director Packets.

- 10. NEW BUSINESS-CDFA ALLOCATION CONTRACT #20-0530-000SG. A motion to accept 2020/2021 CDFA Allocation was made by Director Turner and seconded by Director Perham. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-y, Coby Turner-Y and Doug Dickson-Y The motion passed.

- 11. MATTERS OF INFORMATION-As presented in packets.

CLOSED SESSION- The Board is authorized to meet in closed session with CDFA Legal to consider:

- a. Personnel-Gov. Code Sec 11126(a)(1)- The Board entered into closed session at 4:40 p.m.

The Board reported out of closed session at 6:18 p.m. No reportable action was taken.

12. ADJOURN

A motion to adjourn was made by Director Turner and seconded by Director Mohamed. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-y, Coby Turner-Y and Doug Dickson-Y The motion passed.

13. NEW BUSINESS

- Transition Plan- Louie Brown updated Directors on the transition plan.
- Signature Card-President Albiani has been added to all checking accounts with the DAA because of the recent Board elections. Director Perham was removed from all checking accounts.
- Policy Manual-Fyock is updating the manual and will provide it to the Board at a future meeting.
- Cal Expo Lease-We are still waiting for the current lease from Cal Expo. The lease is needed so we can notify 4-H and FFA members the state of Fair. President Albiani will follow up with Tom Martinez at Cal Expo.
- Fair Funding/Allocation-Nothing from the F&E at this time.
- Covide-19-No report.

14. MATTER OF INFORMATION-None

- 15. CLOSED SESSION-Directors entered into closed session at 4:50 to discuss Acquisition of Property-(Gov Code 6254h).

Submitted,

Pamela Fyock, CEO

Date

Mike Albiani, Chair

Date



MINUTES
52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
BOARD OF DIRECTORS MEETING
VIA CONFERENCE CALL
November 17, 2020 at 4:00 p.m.
Sacramento County Fair Office

In accordance with Governor Gavin Newsom's March 12, 2020 Executive Order N-25-20, Board Directors and the California Department of Food and Agriculture may attend this meeting telephonically without public notice of or access to their teleconference location.

1. **CALL TO ORDER**
The meeting was called to order by Mike Albiani at 4:05 p.m.
2. **ROLL CALL AND DIRECTORS ABSENT VIA CONFERENCE CALL**
Board members present via zoom were: Joe Mohamed, Jr., Jim Perham, Mike Albiani, Coby Turner and Doug Dickson. Directors were reminded to mute their phones when not speaking.
3. **INTRODUCTION OF BOARD MEMBERS, STAFF AND GUESTS-** Pamela Fyock, Jim Vietheer, Louie Brown.
4. **PUBLIC INPUT & COMMENT-**None
5. **APPROVAL OF BOARD MINUTES-** None
6. **State Transition Plan-** Louie Brown presented the proposed alternative governance structure to Board members. He explained the current structure and the proposed structure. The Governors' May budget revision stated Governor Newsome wants to transition Fairs out of State government. Brown will be meeting with CDFA and Secretary Ross in December to present the new JPA. The new structure will create a new JPA that is governed by Fairs. The proposed JPA Board would be made up of 7 Fairs, 1 Public Members, 1 Department of Finance, 1 member from CDFA and 1 other Rural Counties. The goal will be to transition Fairs to a non-profit structure. The JPA will have the ability to accept State funds and disperse them to the non-profit organizations.

The benefits of the new structure would be hiring personal, contracting, travel restrictions, paper work, local control, and simplification of structure and accepting funds.

A motion was made by Director Mohamed to continue to keep a watchful eye and continue to explore and support the new structure that is being considered for the Fair industry. The motion was seconded by Director Perham. By a voice vote the motion passed. Turner-Y, Joe Mohamed, Jr-Y, Jim Perham-Y, Mike Albiani-Y, and Doug Dickson-Y.
7. **UNFINISHED BUSINESS-**None
8. A motion to adjourn was made by Director Turner and seconded by Director Perham. The motion passed.

Submitted,

Pamela Fyock, CEO

Date

Mike Albiani, Chair

Date

SACRAMENTO COUNTY FAIR, 52nd DAA
BALANCE SHEET
February 28, 2021

	2021	2020
ASSETS		
Cash	154,868	113,263
Cash - Restricted	544,544	544,544
Cash Junior Livestock	182,855	175,515
Accounts Receivable	-	-
Accounts Receivable Junior Livestock	540	-
Buildings & Improvements	76,731	76,731
Accumulated Depreciation-B&I	(76,731)	(76,731)
Equipment	9,726	9,726
Accumulated Depreciation-Equip	(9,726)	(9,726)
Deferred Charges	10,000	10,000
Total Assets	892,808	843,322
TOTAL ASSETS	892,808	843,322
LIABILITIES & NET RESOURCES		
Accounts Payable	-	6,723
JLA Accounts Payable	-	-
Fees Collected	-	-
Taxes and Retirement Payable	6,935	6,935
Utility Fee Deposits	-	965
Insurance Fee Deposits	-	-
Deferred Income	244,961	-
State Allocation Funds Held	544,544	544,544
Compensated Leave Liability	-	-
Total Liabilities	796,440	559,167
Net Resources		
Resources Available for Operations	(138,303)	50,815
Resources-Capital Assets	-	-
Resources Available for Projects	-	-
Reserve for Junior Livestock	250,857	250,005
Net Income JLA	(550)	(1,380)
Net Income	(15,635)	(15,285)
Total Net Resources	96,368	284,155
TOTAL LIABILITIES AND NET RESOURCES	892,808	843,322

62nd DAA, Sacramento County Fair
STATEMENT OF OPERATIONS
 Board Summary
 February 28, 2021

	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	300	-	300	23,000	(23,000)
COMMERCIAL REVENUE	-	10,775	-	11,100	-	-
CARNIVAL REVENUE	-	413	-	413	-	-
CONCESSION REVENUE	-	6,975	-	6,975	12,000	(12,000)
EDUCATION REVENUE	-	-	-	-	-	-
LIVESTOCK REVENUE	-	697	-	712	66,050	(66,050)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	23	-	23	-	-
HORSE SHOW REVENUE	-	-	-	-	5,500	(5,500)
FAIR ATTRACTION REVENUE	-	162	-	162	-	-
MISCELLANEOUS FAIR REVENUE	-	3,800	-	3,800	25,000	(25,000)
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
INTERIM REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	-	-	-	-
OTHER OPERATING REVENUE	-	-	-	-	-	-

TOTAL REVENUES	-	23,145	-	23,485	121,550	(121,550)
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OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	4,709	14,505	21,662	38,749	139,200	117,538
MAINTENANCE & GENERAL OPERATIONS	-	775	800	2,900	2,300	1,500
PUBLICITY EXPENSES	-	3,750	-	3,750	-	-
ATTENDANCE OPERATIONS	-	-	-	-	-	-
MISCELLANEOUS FAIR EXPENSE (NOT Including JLA)	-	-	-	-	-	-
MISCELLANEOUS NON-FAIR EXPENSE	-	-	-	-	-	-
EDUCATION EXPENSES	-	-	-	-	-	-
LIVESTOCK EXPENSES	-	147	-	147	27,900	27,900
COMPETITIVE EXHIBIT EXPENSE (NON-LIVESTOCK)	-	-	-	-	-	-
HORSE SHOW EXPENSES:	-	-	-	-	5,000	5,000
FAIR ENTERTAINMENT EXPENSES:	-	4,000	-	4,000	-	-
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	-	-	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-

TOTAL EXPENSES	4,709	23,176	22,462	49,545	174,400	(151,938)
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Net Gain/Loss Before Allocation	(4,709)	(31)	(22,462)	(26,060)	(52,850)	30,388
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STATE ALLOCATION	-	-	-	-	52,850	(52,850)
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENIUM FLEX	-	-	-	-	-	-

Net Gain/Loss After Allocation	(4,709)	(31)	(22,462)	(26,060)	-	(22,462)
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Detail of Revenues

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41000	-	-	-	-	-	-
Regular Fair Admissions	41010	-	-	-	-	5,000	(5,000)
Advance Sales	41015	-	-	-	-	-	-
Discount Fair Admissions	41020	-	300	-	300	-	-
Discount Fair Admissions - Livestock	41021	-	-	-	-	18,000	(18,000)
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
TOTAL ADMISSION TO GROUNDS		-	300	-	300	23,000	(23,000)
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	125	-	125	-	-
Outside Commercial Space	41510	-	2,900	-	2,900	-	-
Inside Commercial Space	41520	-	7,100	-	7,100	-	-
Application Fees	41530	-	650	-	975	-	-
Commercial Exhibit Utility Fee	41540	-	-	-	-	-	-
Commercial Space Commission	41550	-	-	-	-	-	-
TOTAL COMMERCIAL REVENUE		-	10,775	-	11,100	-	-
CARNIVAL REVENUE							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	-	-
Carnival Presale Livestock	42111	-	413	-	413	-	-
Carnival Presale Group NP	42110	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE		-	413	-	413	-	-
CONCESSION REVENUE							
Concessions	42000	-	-	-	-	-	-
Food Concessions	42200	-	3,500	-	3,500	12,000	(12,000)
Safe Food Handling Fee	42210	-	790	-	790	-	-
Food Vendor Utility Fee	42240	-	515	-	515	-	-
Other Concessions	42250	-	-	-	-	-	-
Non-Food Concessions (Application Fees)	42300	-	550	-	550	-	-
Entertainer Mide Sales	42310	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	1,620	-	1,620	-	-
TOTAL CONCESSION REVENUE		-	6,975	-	6,975	12,000	(12,000)
EDUCATION REVENUE							
School Tours	43500	-	-	-	-	-	-
Wheel Barrow Revenue	43510	-	-	-	-	-	-
TOTAL EDUCATION REVENUE		-	-	-	-	-	-
LIVESTOCK REVENUE							
Entry Fees	43101	-	-	-	-	-	-
Entry Fees Livestock	43101	-	336	-	336	14,000	(14,000)
Entry Fees On-line Processing	43105	-	85	-	85	4,500	(4,500)
Entry Fees On-line Processing (In-House)	43106	-	-	-	-	-	-
Sponsored Awards Livestock	43201	-	-	-	15	19,450	(19,450)
Foundation Premium Book Donations	43310	-	-	-	-	-	-
Other Parking	43400	-	196	-	196	12,500	(12,500)
Other Insurance	43401	-	80	-	80	5,600	(5,600)
Other Indoor Exhibit	43401	-	-	-	-	-	-
Wool Revenue	43800	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		-	697	-	712	56,050	(56,050)

COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	23	-	23	-	-
Entry Fees On-line Processing	43110	-	-	-	-	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	23	-	23	-	-

Detail of Revenues

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
HORSE SHOW REVENUE							
Entry Horse Show 4H	43104	-	-	-	-	3,000	(3,000)
Horse Performance Class Entry Fees	44210	-	-	-	-	-	-
Horse Show Entry Fee Processing (In-House)	43112	-	-	-	-	-	-
Horse Halter Class Entry Fees	44220	-	-	-	-	-	-
Horse Show Stall Fees	44400	-	-	-	-	2,000	(2,000)
Other (Horse Show)	44600	-	-	-	-	-	-
Horse Show Insurance	44500	-	-	-	-	500	(500)
TOTAL HORSE SHOW REVENUE		-	-	-	-	5,500	(5,500)
FAIR ATTRACTION REVENUE							
Rodeo Admission	46400	-	48	-	48	-	-
Rodeo Sponsorship	46410	-	-	-	-	-	-
Tractor Pull Admission	46600	-	-	-	-	-	-
Tractor Pull Sponsorship	46600	-	-	-	-	-	-
Monster Truck Admission	46500	-	114	-	114	-	-
Destruction Derby Admission	46410	-	-	-	-	-	-
Destruction Derby Sponsorship	46401	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	162	-	162	-	-
MISCELLANEOUS FAIR REVENUE							
Program Revenue (Sales Ad)	47200	-	-	-	-	-	-
T-shirt Sales	47230	-	-	-	-	-	-
Souvenir Sales	47240	-	-	-	-	-	-
Advertising Sales (Premium Book)	47400	-	-	-	-	-	-
Stall Rentals Fairtime	47500	-	-	-	-	-	-
Camp Fees Exhibitor	47700	-	-	-	-	-	-
Other Parking (Levee)	47110	-	3,625	-	3,625	10,000	(10,000)
Fair Parking/Admission	47000	-	-	-	-	-	-
Other Parking - Vendor	47010	-	175	-	175	-	-
Camp Fees Vendor	47710	-	-	-	-	-	-
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Other -Advertising	47820	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	15,000	(15,000)
Foundation Contribution	47900	-	-	-	-	-	-
TOTAL MISCELLANEOUS FAIR REVENUE		-	3,800	-	3,800	25,000	(25,000)
MISCELLANEOUS NON-FAIR REVENUE							
Cal Expo Parking	47100	-	-	-	-	-	-
Misc-Nonfair Programs Other	47505	-	-	-	-	-	-
Foundation Revenue	47505	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	-	-	-	-	-
INTERIM REVENUE							
Equipment Rental	48300	-	-	-	-	-	-
Reimbursement	48500	-	-	-	-	-	-
Other (Specify)	48710	-	-	-	-	-	-
Bad Check Fees	48720	-	-	-	-	-	-
TOTAL EXHIBIT REVENUE		-	-	-	-	-	-

Detail of Revenues

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	-	-	-	-	-
TOTAL PRIOR YEAR REVENUE		-	-	-	-	-	-
OTHER OPERATING REVENUE							
Other Operating Revenue	49500	-	-	-	-	-	-
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Revenue-4H Ribbons/Judges	49540	-	-	-	-	-	-
TOTAL OTHER OPERATING REVENUE		-	-	-	-	-	-

Detail of Expenditures

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
ADMINISTRATION EXPENSES							
SALARIES & WAGES - Permanent	50100	-	-	-	-	85,000	85,000
SALARIES & WAGES - Temporary	50200	3,847	11,580	7,694	21,699	-	(7,694)
Compensated Absence Expense	50300	-	-	-	-	-	-
Employee Benefits	50310	-	-	-	-	-	-
Payroll Taxes	50320	56	168	112	313	1,000	888
Workers Compensation	50330	566	354	1,133	707	2,000	868
Exp-Pro Services Contract	50400	-	-	-	-	12,000	12,000
Professional Services-Contracts	50410	-	-	-	-	-	-
Admin Fee CFSA Benefits	50420	-	-	-	-	-	-
Professional Services	50430	46	367	326	1,340	-	(326)
Directors Expense	50500	-	-	-	-	-	-
Exp-PR Dining	50510	-	-	-	-	-	-
Traveling Expense Employees	50600	-	-	-	-	-	-
Training Expense	50610	-	-	-	-	-	-
Office Supplies	50700	-	-	-	-	1,000	1,000
Telephone	50800	194	189	372	285	2,700	2,328
Postage	50820	-	-	-	42	500	500
Dues & Subscription	50900	-	1,030	385	1,030	1,900	1,515
Insurance	51000	-	-	11,641	11,312	15,000	3,359
General Liability Insurance	51010	-	-	-	-	12,000	12,000
Revenue Protection Insurance	51020	-	-	-	-	-	-
Demolition Derby Insurance	51030	-	-	-	-	-	-
Other (Specify)	51100	-	816	-	871	100	100
Other (DGS Late Fees)	51120	-	-	-	-	-	-
Unemployment Insurance	51200	-	-	-	-	1,000	1,000
Audit Cost	51300	-	-	-	1,250	5,000	5,000
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		4,709	14,505	21,662	38,749	139,200	117,538

Detail of Expenditures

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	52100	-	-	-	-	-	-
Salaries & Wages - Temporary	52200	-	-	-	-	-	-
S&W Concessions	52201	-	-	-	-	-	-
S&W Livestock	52202	-	-	-	-	-	-
Employee Benefits	52210	-	-	-	-	-	-
Payroll Taxes	52220	-	-	-	-	-	-
Professional Services (Contracts)	52300	-	775	800	2,000	-	(800)
Event Janitorial	52310	-	-	-	-	-	-
Post Event	52320	-	-	-	-	-	-
Supervision	52330	-	-	-	-	-	-
Security Uniform	52340	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	-	-
Rent Maintenance Equipment	52500	-	-	-	-	1,600	1,500
Rental Pub address	52600	-	-	-	-	-	-
Temp Electrical Work	52700	-	-	-	-	-	-
Light, Heat, Water, and Electricity	52800	-	-	-	900	800	800
Maint of Equipment	52900	-	-	-	-	-	-
Maint of Grounds	53000	-	-	-	-	-	-
Trash Removal, Clean Up	53100	-	-	-	-	-	-
Other - Cash Register	53200	-	-	-	-	-	-
Maint of Bldgs and Grounds	53300	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		-	775	800	2,900	2,300	1,500
PUBLICITY EXPENSES							
Salaries & Wages	54100	-	-	-	-	-	-
Professional Service Contracts	54200	-	-	-	-	-	-
Supplies & Expense	54300	-	-	-	-	-	-
Advertising	54400	-	3,750	-	3,750	-	-
Promotional Expense	54500	-	-	-	-	-	-
Promotional Other Art	54510	-	-	-	-	-	-
Promotional Poster Art	54520	-	-	-	-	-	-
Promotional Poster Production	54525	-	-	-	-	-	-
Promotional Button Production	54535	-	-	-	-	-	-
Percent Promolin Paid	54550	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		-	3,750	-	3,750	-	-
ATTENDANCE OPERATIONS							
Salaries & Wages	56100	-	-	-	-	-	-
Professional Services Contract	56200	-	-	-	-	-	-
Professional Svc Cntr - ATTN Temp Emp	56210	-	-	-	-	-	-
Payroll Taxes	56300	-	-	-	-	-	-
Worker's Compensation	56210	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		-	-	-	-	-	-

Detail of Expenditures

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
MISCELLANEOUS FAIR EXPENSE (NOT Including JLA)							
Program Expense	57200	-	-	-	-	-	-
Program Printing	57210	-	-	-	-	-	-
Safe Food Handling Fee	57220	-	-	-	-	-	-
Utility Fees	57300	-	-	-	-	-	-
Premium Book Expense	57400	-	-	-	-	-	-
Premium Book Printing	57410	-	-	-	-	-	-
Other T-Shirts	57430	-	-	-	-	-	-
Sponsorships	57700	-	-	-	-	-	-
Other Merchandise	57710	-	-	-	-	-	-
Other (Specify)	57800	-	-	-	-	-	-
Fairs 2000 Fundings	57810	-	-	-	-	-	-
Exp-Comm Exh & Concession	57900	-	-	-	-	-	-
TOTAL MISCELLANEOUS FAIR		-	-	-	-	-	-
MISCELLANEOUS NON-FAIR EXPENSE							
Misc Non-Fair WFA Conference	57440	-	-	-	-	-	-
Foundation Expenses	57450	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR		-	-	-	-	-	-
EDUCATION EXPENSES							
Salaries & Wages - Temporary	62101	-	-	-	-	-	-
Payroll Taxes	62200	-	-	-	-	-	-
Worker's Compensation	62210	-	-	-	-	-	-
Wheel Barrow Expenses	62300	-	-	-	-	-	-
TOTAL EDUCATION EXPENSE		-	-	-	-	-	-
LIVESTOCK EXPENSES							
Salaries & Wages	63100	-	-	-	-	-	-
Salaries Exhibit Livestock	63101	-	-	-	-	17,900	17,900
Employee Benefits	63110	-	-	-	-	-	-
Payroll Taxes	63120	-	-	-	-	-	-
Worker's Compensation	63200	-	-	-	-	-	-
Cash Awards	58100	-	-	-	-	-	-
Premium Award - Livestock	58001	-	-	-	-	-	-
Cash Awards	58100	-	-	-	-	-	-
Premiums - Tropes, Medals, Ribbons	58200	-	-	-	-	8,000	8,000
Tropes, Medals, Ribbons	58200	-	-	-	-	-	-
Other Awards Livestock	58501	-	-	-	-	-	-
Parking	63700	-	-	-	-	-	-
Professional Services Judges	63200	-	-	-	-	1,000	1,000
Professional Services Judges	63201	-	-	-	-	-	-
Professional Svcs Livestock	63300	-	-	-	-	-	-
Professional Svcs Livestock	63301	-	-	-	-	-	-
Supplies Livestock	63410	-	147	-	147	1,000	1,000
Tent & Booth Rental	63500	-	-	-	-	-	-
Decorations	63600	-	-	-	-	-	-
Exhibit Other Livestock	63701	-	-	-	-	-	-
Wool Expense	63800	-	-	-	-	-	-
TOTAL LIVESTOCK EXPENSE		-	147	-	147	27,900	27,900
COMPETITIVE EXHIBIT EXPENSE (NON-LIVESTOCK)							
Salaries & Wages Kids Park	63103	-	-	-	-	-	-
Salaries Exhibit (Non Livestock)	63100	-	-	-	-	-	-

Salaries Exhibit (Non Livestock)	63102	-	-	-	-	-	-
Trophies, Medals, Ribbons	68200	-	-	-	-	-	-
Sponsored Awards, Ribbons	68400	-	-	-	-	-	-
Premiums - Indoor	68102	-	-	-	-	-	-
Professional Services Judges - Indoor	63202	-	-	-	-	-	-
Professional Svcs Indoor	63300	-	-	-	-	-	-
Supplies	63400	-	-	-	-	-	-
Supplies-Vendor	63404	-	-	-	-	-	-
Supplies - Indoor Exhibits	63440	-	-	-	-	-	-
Exhibit Other Livestock	63701	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT EXPENSE		-	-	-	-	-	-

Detail of Expenditures

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
HORSE SHOW EXPENSES:							
Salaries & Wages - Temporary	64101	-	-	-	-	5,000	5,000
Payroll Taxes	64120	-	-	-	-	-	-
Judges	64200	-	-	-	-	-	-
Professional Services	64300	-	-	-	-	-	-
Supplies	67400	-	-	-	-	-	-
Cash Awards	64710	-	-	-	-	-	-
Awards	64720	-	-	-	-	-	-
TOTAL HORSE SHOW EXPENSE		-	-	-	-	5,000	5,000
FAIR ENTERTAINMENT EXPENSES:							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Motorized Racings	66109	-	-	-	-	-	-
Budget-Salaries Entertainment	66199	-	-	-	-	-	-
Professional Services	66200	-	-	-	-	-	-
Supplies & Expenses	66300	-	-	-	-	-	-
Rodeo	66400	-	-	-	-	-	-
Rodeo Sound	66401	-	-	-	-	-	-
Rodeo PR	66400	-	-	-	-	-	-
Rodeo Poster	66500	-	-	-	-	-	-
Rodeo Shirts	66400	-	-	-	-	-	-
Rodeo Labor	66500	-	-	-	-	-	-
Team Sorting Labor	66400	-	-	-	-	-	-
Truck Event	66411	-	-	-	-	-	-
Team Sorting Cattle	66400	-	-	-	-	-	-
Team Sorting Asso. Fees	66500	-	-	-	-	-	-
Team Sorting Paybacks	66400	-	-	-	-	-	-
Team Sorting Miscellaneous	66500	-	-	-	-	-	-
Demolition Derby	66410	-	-	-	-	-	-
Demolition Derby Sound & Labor	66421	-	-	-	-	-	-
Grounds Act	66500	-	4,000	-	4,000	-	-
Barn Area	66610	-	-	-	-	-	-
Entertainment Stages	66620	-	-	-	-	-	-
Building C	66610	-	-	-	-	-	-
TOTAL FAIR ENTERTAINMENT EXPENSE		-	4,000	-	4,000	-	-
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENSE		-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	-	-	-	-	-	-
Prior Year Bad Debt Expense	80020	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		-	-	-	-	-	-
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-

AR Aged Invoice Analysis

Current Balances

Sacramento County
Pam Fyock

Sunday, March 7, 2021 1:24:36PM
Page 1

Invoice Number	Due Date	Terms	Balance	Current 1/29/2021 2/28/2021	Over 30 12/30/2020 1/28/2021	Over 60 11/30/2020 12/29/2020	Over 90 10/31/2020 11/29/2020	Over 120 Up to 10/30/2020
							Last Pymt: 8/13/2019 2,402.50	
CalExpo (CalExpo)								
10019	12/1/2017		1,434.99					1,434.99
CM00007	3/1/2018		1,434.99					1,434.99
CalExpo Totals:			0.00	0.00	0.00	0.00	0.00	0.00
2 Invoices								
Grand Totals:			0.00	0.00	0.00	0.00	0.00	0.00
1 Customer 2 Invoices								

AP Aged Invoice Analysis
Historical Balances by Invoice Date as of 2/28/2021
 AP Report as of Today

Sunday, March 7, 2021 1:20:32PM
 Page 1

Sacramento County
 Pam Fyock

Invoice Number	Due Date	Balance	Current 3/7/2021 3/7/2021	1 - 30 Days 2/7/2021 3/6/2021	31 - 60 Days 1/7/2021 2/6/2021	61 - 90 Days 12/7/2020 1/6/2021	Over 90 Days Up to 12/6/2020
*			0.00	0.00	0.00	0.00	0.00
Grand Totals:			0.00	0.00	0.00	0.00	0.00

SACRAMENTO COUNTY FAIR, 52nd DAA
BALANCE SHEET
December 31, 2020

	2020	2019
ASSETS		
Cash	188,351	122,770
Cash - Restricted	544,544	544,544
Cash Junior Livestock	183,905	176,541
Accounts Receivable	-	-
Accounts Receivable Junior Livestock	540	-
Buildings & Improvements	76,731	76,731
Accumulated Depreciation-B&I	(76,731)	(76,731)
Equipment	9,726	9,726
Accumulated Depreciation-Equip	(9,726)	(9,726)
Deferred Charges	10,000	21,312
Total Assets	927,341	865,167
TOTAL ASSETS	927,341	865,167
LIABILITIES & NET RESOURCES		
Accounts Payable	11,021	2,093
JLA Accounts Payable	500	-
Fees Collected	-	-
Taxes and Retirement Payable	6,935	6,935
Utility Fee Deposits	-	-
Insurance Fee Deposits	-	-
Deferred Income	244,961	-
State Allocation Funds Held	544,544	544,544
Compensated Leave Liability	-	-
Total Liabilities	807,961	553,572
Net Resources		
Resources Available for Operations	50,815	50,327
Resources-Capital Assets	-	-
Resources Available for Projects	-	-
Reserve for Junior Livestock	248,062	245,169
Net Income JLA	2,795	4,836
Net Income	(182,291)	11,262
Total Net Resources	119,380	311,595
TOTAL LIABILITIES AND NET RESOURCES	927,341	865,167

52nd DAA, Sacramento County Fair
STATEMENT OF OPERATIONS
 Board Summary
 December 31, 2020

	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	-	-	288,647	286,000	(286,000)
COMMERCIAL REVENUE	-	125	1,731	97,060	100,300	(98,569)
CARNIVAL REVENUE	-	-	-	111,787	123,500	(123,500)
CONCESSION REVENUE	-	-	600	142,266	145,450	(144,850)
EDUCATION REVENUE	-	-	-	138	-	-
LIVESTOCK REVENUE	-	-	19,557	62,627	64,800	(45,243)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	154	5,959	6,500	(6,346)
HORSE SHOW REVENUE	-	-	-	6,795	7,300	(7,300)
FAIR ATTRACTION REVENUE	-	-	-	67,608	72,000	(72,000)
MISCELLANEOUS FAIR REVENUE	-	-	845	102,924	178,500	(177,655)
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	2,686	-	-
INTERIM REVENUE	-	-	-	1,595	1,615	(1,615)
PRIOR YEAR REVENUE	-	200	-	200	-	-
OTHER OPERATING REVENUE	-	-	21,365	-	-	21,365

TOTAL REVENUES

-	325	44,252	890,292	986,965	(941,713)
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OPERATING EXPENDITURES:

ADMINISTRATION EXPENSES	18,613	17,104	195,648	319,234	404,451	208,803
MAINTENANCE & GENERAL OPERATIONS	1,345	(2,915)	17,219	42,611	51,800	34,581
PUBLICITY EXPENSES	-	14,340	10,567	111,113	100,000	89,433
ATTENDANCE OPERATIONS	-	-	-	-	-	-
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	-	-	-	20,406	23,900	23,900
MISCELLANEOUS NON-FAIR EXPENSE	-	-	-	-	-	-
EDUCATION EXPENSES	-	150	-	150	5,500	5,500
LIVESTOCK EXPENSES	-	2,515	859	40,610	40,700	39,841
COMPETITIVE EXHIBIT EXPENSE (NON-LIVESTOCK)	-	-	26	805	3,700	3,674
HORSE SHOW EXPENSES:	-	-	-	289	2,900	2,900
FAIR ENTERTAINMENT EXPENSES:	-	5,000	13,000	311,147	349,900	336,900
EQUIPMENT EXPENSES	-	19,700	-	32,576	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	-	-	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-

TOTAL EXPENSES

19,958	55,894	237,318	879,030	982,851	(745,533)
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Net Gain/Loss Before Allocation

(19,958)	(55,569)	(193,066)	11,262	3,114	(196,180)
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STATE ALLOCATION	-	(50,411)	-	-	-	-
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-

Net Gain/Loss After Allocation

(19,958)	(105,980)	(193,066)	11,262	3,114	(196,180)
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Detail of Revenues

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2018	Budget 2020	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41000	-	-	-	-	-	-
Regular Fair Admissions	41010	-	-	-	260,464	245,000	(245,000)
Advance Sales	41015	-	-	-	-	-	-
Discount Fair Admissions	41020	-	-	-	9,447	22,000	(22,000)
Discount Fair Admissions - Livestock	41021	-	-	-	18,061	18,000	(18,000)
Discount Fair Admissions-Vendor	41022	-	-	-	675	1,000	(1,000)
TOTAL ADMISSION TO GROUNDS					288,647	286,000	(286,000)
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	125	-	1,762	1,500	(1,500)
Outside Commercial Space	41510	-	-	181	32,200	35,000	(34,819)
Inside Commercial Space	41520	-	-	-	54,942	55,000	(55,000)
Application Fees	41530	-	-	1,650	4,625	4,800	(3,250)
Commercial Exhibit Utility Fee	41540	-	-	-	-	-	-
Commercial Space Commission	41550	-	-	-	3,531	4,000	(4,000)
TOTAL COMMERCIAL REVENUE			125	1,731	97,060	100,300	(98,569)
CARNIVAL REVENUE							
Carnival	42100	-	-	-	72,852	80,000	(80,000)
Carnival Presale	42110	-	-	-	20,763	25,000	(25,000)
Carnival Presale Livestock	42111	-	-	-	18,172	18,500	(18,500)
Carnival Presale Group NP	42110	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE					111,787	123,500	(123,500)
CONCESSION REVENUE							
Concessions	42000	-	-	-	-	-	-
Food Concessions	42200	-	-	-	127,051	130,000	(130,000)
Safe Food Handling Fee	42210	-	-	-	3,730	3,750	(3,750)
Food Vendor Utility Fee	42240	-	-	-	4,260	4,400	(4,400)
Other Concessions	42250	-	-	-	-	-	-
Non-Food Concessions (Application Fees)	42300	-	-	600	950	1,000	(400)
Entertainer Mdse Sales	42310	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	-	6,275	6,300	(6,300)
TOTAL CONCESSION REVENUE				600	142,266	145,450	(144,850)
EDUCATION REVENUE							
School Tours	43500	-	-	-	-	-	-
Wheel Barrow Revenue	43510	-	-	-	138	-	-
TOTAL EDUCATION REVENUE					138	-	-
LIVESTOCK REVENUE							
Entry Fees	43101	-	-	-	859	-	-
Entry Fees Livestock	43101	-	-	12,346	24,200	25,000	(12,655)
Entry Fees On-line Processing	43105	-	-	3,850	5,780	6,000	(2,150)
Entry Fees On-line Processing (In-House)	43106	-	-	-	200	200	(200)
Sponsored Awards Livestock	43201	-	-	3,362	8,497	10,000	(6,638)
Foundation Premium Book Donations	43310	-	-	-	-	-	-
Other Parking	43400	-	-	-	17,775	18,000	(18,000)
Other Insurance	43401	-	-	-	5,305	5,600	(5,800)
Other Indoor Exhibit	43401	-	-	-	-	-	-
Wool Revenue	43800	-	-	-	11	-	-
TOTAL LIVESTOCK REVENUE				19,557	62,627	64,800	(45,243)

COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	124	1,500	(1,500)
Entry Fees - Youth	43102	-	-	154	762	1,000	(846)
Entry Fees On-line Processing	43110	-	-	-	1,811	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	763	3,000	(3,000)
Donated & Sponsored Awards	43202	-	-	-	2,500	1,000	(1,000)
TOTAL COMPETITIVE EXHIBIT REVENUE		-	-	154	5,959	6,500	(6,346)

Detail of Revenues

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
HORSE SHOW REVENUE							
Entry Horse Show 4H	43104	-	-	-	3,455	3,800	(3,800)
Horse Performance Class Entry Fees	44210	-	-	-	-	-	-
Horse Show Entry Fee Processing (In-House)	43112	-	-	-	-	-	-
Horse Halter Class Entry Fees	44220	-	-	-	-	-	-
Horse Show Stall Fees	44400	-	-	-	2,400	2,500	(2,500)
Other (Horse Show)	44600	-	-	-	180	200	(200)
Horse Show Insurance	44500	-	-	-	760	800	(800)
TOTAL HORSE SHOW REVENUE		-	-	-	6,795	7,300	(7,300)
FAIR ATTRACTION REVENUE							
Rodeo Admission	46400	-	-	-	30,405	31,000	(31,000)
Rodeo Sponsorship	46410	-	-	-	146	3,000	(3,000)
Tractor Pull Admission	46600	-	-	-	-	-	-
Tractor Pull Sponsorship	46600	-	-	-	-	-	-
Monster Truck Admission	46500	-	-	-	1,283	-	-
Destruction Derby Admission	46410	-	-	-	35,794	38,000	(38,000)
Destruction Derby Sponsorship	46401	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	-	-	67,608	72,000	(72,000)
MISCELLANEOUS FAIR REVENUE							
Program Revenue (Sales Ad)	47200	-	-	-	-	-	-
T-shirt Sales	47230	-	-	-	-	-	-
Souvenir Sales	47240	-	-	-	-	-	-
Advertising Sales (Premium Book)	47400	-	-	-	-	-	-
Stall Rentals Fairtime	47500	-	-	-	-	-	-
Camp Fees Exhibitor	47700	-	-	-	735	-	-
Other Parking (Levee)	47110	-	-	125	19,250	20,000	(19,875)
Fair Parking/Admission	47000	-	-	-	4,786	5,500	(5,500)
Other Parking - Vendor	47010	-	-	8	70	-	8
Camp Fees Vendor	47710	-	-	713	-	-	713
Other (Specify)	47800	-	-	-	3,444	3,000	(3,000)
Other - Merchandise Sales	47810	-	-	-	-	-	-
Other -Advertising	47820	-	-	-	-	-	-
Sponsorships	47900	-	-	-	74,640	150,000	(150,000)
Foundation Contribution	47900	-	-	-	-	-	-
TOTAL MISCELLANEOUS FAIR REVENUE		-	-	845	102,924	178,500	(177,655)
MISCELLANEOUS NON-FAIR REVENUE							
Cal Expo Parking	47100	-	-	-	-	-	-
Misc-Nonfair Programs Other	47505	-	-	-	2,686	-	-
Foundation Revenue	47505	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	-	-	2,686	-	-
INTERIM REVENUE							
Equipment Rental	48300	-	-	-	1,515	1,515	(1,515)
Reimbursement	48500	-	-	-	-	-	-
Other (Specify)	48710	-	-	-	80	100	(100)
Bad Check Fees	48720	-	-	-	-	-	-
TOTAL EXHIBIT REVENUE		-	-	-	1,595	1,615	(1,615)

Detail of Revenues

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	200	-	200	-	-
TOTAL PRIOR YEAR REVENUE		-	200	-	200	-	-
OTHER OPERATING REVENUE							
Other Operating Revenue	49500	-	-	21,365	-	-	21,365
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Revenue-4H Ribbons/Judges	49540	-	-	-	-	-	-
TOTAL OTHER OPERATING REVENUE		-	-	21,365	-	-	21,365

Detail of Expenditures

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	-	-	-	-	80,000	80,000
Salaries & Wages - Temporary	50200	11,541	(48,876)	121,968	48,090	98,000	(23,968)
Compensated Absence Expense	50300	-	-	-	-	1,200	1,200
Employee Benefits	50310	-	-	-	-	9,000	9,000
Payroll Taxes	50320	167	-	1,767	1,048	11,250	9,493
Workers Compensation	50330	349	507	2,448	4,746	4,201	1,753
Exp-Pro Services Contract	50400	244	-	244	127,738	130,000	129,757
Professional Services-Contracts	50410	8,225	49,214	22,505	53,414	4,500	(18,005)
Admin Fee CFSA Benefits	50420	-	-	-	-	-	-
Professional Services	50430	464	206	4,812	3,283	3,000	(1,812)
Directors Expense	50500	-	-	-	53	1,000	1,000
Exp-PR Dining	50510	-	-	-	-	-	-
Travelling Expense Employees	50600	242	7,036	620	27,563	2,500	1,880
Training Expense	50610	-	-	-	-	-	-
Office Supplies	50700	727	4,894	3,703	10,612	4,500	797
Telephone	50800	274	1,591	2,795	2,678	2,500	(295)
Postage	50820	65	-	379	1,087	1,200	821
Dues & Subscription	50900	250	385	2,560	1,915	1,600	(960)
Insurance	51000	(3,924)	-	8,925	14,607	15,000	6,075
General Liability Insurance	51010	-	-	2,000	1,316	16,000	14,000
Revenue Protection Insurance	51020	-	-	-	2,000	2,500	2,500
Demolition Derby Insurance	51030	-	-	-	-	-	-
Other (Specify)	51100	-	55	5,409	6,562	7,500	2,091
Other (DGS Late Fees)	51120	-	-	-	-	-	-
Unemployment Insurance	51200	-	2,093	8,973	1,824	1,500	(7,473)
Audit Cost	51300	-	-	6,750	10,700	7,500	750
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		18,613	17,104	195,648	319,234	404,451	208,803

Detail of Expenditures

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)							
Program Expense	57200	-	-	-	-	1,200	1,200
Program Printing	57210	-	-	-	-	-	-
Safe Food Handling Fee	57220	-	-	-	3,174	3,200	3,200
Utility Fees	57300	-	-	-	-	-	-
Premium Book Expense	57400	-	-	-	-	-	-
Premium Book Printing	57410	-	-	-	-	-	-
Other T-Shirts	57430	-	-	-	-	-	-
Sponsorships	57700	-	-	-	12,222	14,000	14,000
Other Merchandise	57710	-	-	-	-	-	-
Other (Specify)	57800	-	-	-	-	-	-
Fairs 2000 Fundings	57810	-	-	-	-	-	-
Exp-Comm Exh & Concession	57900	-	-	-	5,100	5,500	5,500
TOTAL MISCELLANEOUS FAIR		-	-	-	20,486	23,900	23,900
MISCELLANEOUS NON-FAIR EXPENSE							
Misc Non-Fair WFA Conference	57440	-	-	-	-	-	-
Foundallon Expenses	57450	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR		-	-	-	-	-	-
EDUCATION EXPENSES							
Salaries & Wages - Temporary	62101	-	-	-	-	4,000	4,000
Payroll Taxes	62200	-	-	-	-	-	-
Worker's Compensation	62210	-	-	-	-	-	-
Wheel Barrow Expenses	62300	-	150	-	150	1,500	1,500
TOTAL EDUCATION EXPENSE		-	150	-	150	5,500	5,500
LIVESTOCK EXPENSES							
Salaries & Wages	63100	-	-	-	-	-	-
Salaries Exhibit Livestock	63101	-	-	-	-	5,000	5,000
Employee Benefits	63110	-	-	-	-	-	-
Payroll Taxes	63120	-	-	-	-	-	-
Worker's Compensation	63200	-	-	-	-	-	-
Cash Awards	58100	-	-	-	128	-	-
Premium Award - Livestock	58001	-	-	-	-	-	-
Cash Awards	58100	-	-	-	3,166	3,700	3,700
Premiums - Tropies, Medals, Ribbons	58200	-	-	-	6,669	8,200	8,200
Tropies, Medals, Ribbons	58200	-	2,515	-	3,669	-	-
Other Awards Livestock	58501	-	-	-	-	-	-
Parking	63700	-	-	-	-	-	-
Professional Services Judges	63200	-	-	-	3,902	4,000	4,000
Professional Services Judges	63201	-	-	-	3,500	-	-
Professional Svcs Livestock	63300	-	-	-	103	-	-
Professional Svcs Livestock	63301	-	-	713	4,514	4,800	4,087
Supplies Livestock	63410	-	-	147	14,940	15,000	14,854
Tent & Booth Rental	63500	-	-	-	-	-	-
Decorations	63600	-	-	-	-	-	-
Exhibit Other Livestock	63701	-	-	-	-	-	-
Wool Expense	63800	-	-	-	-	-	-
TOTAL LIVESTOCK EXPENSE		-	2,515	859	40,610	40,700	39,841
COMPETITIVE EXHIBIT EXPENSE (NON-LIVESTOCK)							
Salaries & Wages Kids Park	63103	-	-	-	-	-	-
Salaries Exhibit (Non Livestock)	63100	-	-	-	-	-	-

Salaries Exhibit (Non Livestock)	63102	-	-	-	-	-	-
Trophies, Medals, Ribbons	58200	-	-	-	-	-	-
Sponsored Awards, Ribbons	58400	-	-	-	-	-	-
Premiums - Indoor	58102	-	-	-	-	100	100
Professional Services Judges - Indoor	63202	-	-	-	150	300	300
Professional Svcs Indoor	63300	-	-	-	-	-	-
Supplies	63400	-	-	26	-	800	774
Supplies-Vendor	63404	-	-	-	-	-	-
Supplies - Indoor Exhibits	63440	-	-	-	655	2,500	2,500
Exhibit Other Livestock	63701	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT EXPENSE		-	-	26	805	3,700	3,674

Detail of Expenditures

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
HORSE SHOW EXPENSES:							
Salaries & Wages - Temporary	64101	-	-	-	-	-	-
Payroll Taxes	64120	-	-	-	-	-	-
Judges	64200	-	-	-	109	400	400
Professional Services	64300	-	-	-	180	1,500	1,500
Supplies	67400	-	-	-	-	1,000	1,000
Cash Awards	64710	-	-	-	-	-	-
Awards	64720	-	-	-	-	-	-
TOTAL HORSE SHOW EXPENSE		-	-	-	289	2,900	2,900
FAIR ENTERTAINMENT EXPENSES:							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Motorized Racings	66109	-	-	-	-	-	-
Budget-Salaries Entertainment	66198	-	-	-	-	-	-
Professional Services	66200	-	16,000	3,000	26,750	12,000	9,000
Supplies & Expenses	66300	-	-	-	31,057	35,000	35,000
Rodeo	66400	-	-	-	34,035	44,500	44,500
Rodeo Sound	66401	-	-	-	3,500	4,000	4,000
Rodeo PR	66400	-	-	-	-	-	-
Rodeo Poster	66500	-	-	-	-	-	-
Rodeo Shirts	66400	-	-	-	-	-	-
Rodeo Labor	66500	-	-	-	7,500	-	-
Team Sorting Labor	66400	-	-	-	-	1,400	1,400
Truck Event	66411	-	-	-	-	-	-
Team Sorting Cattle	66400	-	-	-	-	-	-
Team Sorting Asso. Fees	66500	-	-	-	-	-	-
Team Sorting Paybacks	66400	-	-	-	-	-	-
Team Sorting Miscellaneous	66500	-	-	-	-	-	-
Demolition Derby	66410	-	-	-	1,391	-	-
Demolition Derby Sound & Labor	66421	-	-	-	1,750	30,000	30,000
Grounds Act	66500	-	(10,000)	10,000	71,790	90,000	80,000
Barn Area	66610	-	-	-	50,750	50,000	50,000
Entertainment Stages	66620	-	-	-	82,624	83,000	83,000
Building C	66610	-	-	-	-	-	-
TOTAL FAIR ENTERTAINMENT EXPENSE		-	5,000	13,000	311,147	349,900	336,900
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	19,700	-	32,576	-	-
TOTAL EQUIPMENT EXPENSE		-	19,700	-	32,576	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	-	-	-	-	-	-
Prior Year Bad Debt Expense	80020	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		-	-	-	-	-	-
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-

52nd DAA, Sacramento County Fair
Statement of Operations - Junior Livestock Auction

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019
	25100	250,005	245,169	250,005	245,169
AUCTION REVENUES:					
JLA Receipts	47610	-	-	41,114	61,506
JLA Sponsorships	47620	-	-	(500)	(250)
JLA Advertising Sales	47630	-	-	-	-
JLA Reimbursements	47640	-	-	-	-
JLA Prior Year Adjustmet	47650	-	-	-	-
JLA Other	47680	-	-	70	665
TOTAL REVENUES		-	-	40,684	61,921
TOTAL RESOURCES AVAILABLE		250,005	245,169	290,690	307,091
AUCTION EXPENDITURES:					
JLA Payments to Sellers	57610	-	-	352	-
JR Livestock Meal	57620	-	-	-	-
JLA Labor Cost	57630	-	-	5,762	3,300
JLA Supplies & Expenses	57640	361	8,549	23,978	42,985
JLA Publicity & Marketing	57650	-	-	449	-
JLA Scholarship	57660	500	-	1,250	1,250
JLA Fuel & Utilities	57670	-	-	-	-
Prior Year JLA Expense	57680	-	-	461	-
JLA Other Expenses	57690	-	14	5,638	9,570
TOTAL EXPENDITURES		861	8,563	37,889	57,085
RESOURCES, DECEMBER 31:	25100	249,144	236,606	252,801	250,005
NET EFFECT		(861)	(8,563)	2,795	4,836

OPERATING BUDGET

52nd DISTRICT AGRICULTURAL ASSOCIATION

Sacramento COUNTY

Conducting The Sacramento County Fair

at Sacramento, California

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

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$120,960	\$128,695	\$121,791	(\$60,522)
Unrestricted Net Position - Pension			\$0	0	0
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		8,753	1,945	8,753	1,945
Subtotal (Total Net Resources)		129,713	130,640	130,544	(58,577)
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		889,866	954,465	44,254	176,900
State (Local/Base) Allocations (to Page 2):	31200				52,850
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900			0	0
One-time Revenue Sources (fire camp, sale of property, capital project au	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)	
TOTAL RESOURCES ACQUIRED		889,866	954,465	44,251	229,750
TOTAL RESOURCES AVAILABLE		1,019,579	1,085,105	174,795	171,173
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		889,034	982,851	233,372	171,900
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		889,035	982,851	233,372	171,900
Depreciation Expense (From Page 10)	90000	0	0	0	0
Pension Expense (From Page 10)	96000	0	0	0	0
TOTAL RESOURCES APPLIED		889,035	982,851	233,372	171,900
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		121,791	100,309	(60,522)	(727)
Unrestricted Net Position - Pension	29400	0	0	0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		8,753	1,945	1,945	0
Subtotal (Should equal Total Net Resource Figure above)		\$130,544	\$102,254	(\$58,577)	(\$727)
Reserve Percentage		13.7%	10.2%	-25.9%	-0.4%

Summary of Operations

Sacramento County Fair

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
OPERATING REVENUES:					
Admissions to Grounds	41000	\$288,647	\$286,000		\$23,000
Commercial Space	41500	98,935	100,300	1,731	
Carnival	42100	111,787	123,500		
Concessions	42200	142,266	145,450	600	12,000
Exhibits	43000	5,980	6,500	154	
Horse Show	44000	6,495	7,300		5,500
Livestock Revenue	45000	62,765	33,300	19,558	58,050
Fair Attractions	46000	67,608	72,000		
Miscellaneous Fair	47000	102,925	178,500	846	80,350
Interim Revenue	48000	1,595	1,615		
Other Operating Revenue	49500			21,365	
TOTAL OPERATING REVENUES (to Page 1)		889,869	954,465	44,254	176,900
OPERATING EXPENDITURES:					
Administration	50000	319,235	404,451	191,699	139,200
Maintenance & General Operations	52000	46,951	51,800	17,219	2,300
Publicity	54000	106,773	100,000	10,587	
Attendance Operations	56000				
Miscellaneous Fair	57000	20,497	23,900		
Miscellaneous Non-Fair Programs	57005	150	5,500		
Premiums	58000				
Exhibits	63000	40,811	40,700	860	27,900
Exhibits	63000	805	3,700	26	
Horse Show	64000	289	2,900		2,500
Fair Entertainment	66000	321,147	349,900	13,000	
Equipment (Funded by Fair)	72300	32,576			
Prior Year Expense Adjustments	80000				
Cash (over/under)	85000				
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		889,034	982,851	233,371	171,900
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION		835	(28,386)	(189,117)	5,000
Depreciation Expense	90000				
Pension Expense	96000				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		835	(28,386)	(189,117)	5,000
LOCAL (BASE) ALLOCATION - (From Page 1)	31200				52,850
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)				(3)	
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		\$835	(\$28,386)	(\$189,120)	\$57,850
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		\$835	(\$28,386)	(\$189,120)	\$57,850

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	260,464	245,000		5,000
Discounted Fair Admissions	41020	9,447	22,000		
Discounted Fair Admissions-Livestock	41021	18,061	18,000		18,000
Discounted Fair Admissions-Vendor	41022	675	1,000		
TOTAL ADMISSIONS REVENUE	41000	288,647	286,000	0	23,000
COMMERCIAL SPACE REVENUE:					
Commercial Space Insurance Revenue	41500	1,637	1,500		
Outside Commercial Space	41510	32,200	35,000	181	
Inside Commercial Space	41520	54,942	55,000		
Application Fees	41530	4,625	4,800	1,550	
Commercial Exhibit Utility Fee	41540				
Commercial Space Commission	41550	3,531	4,000		
TOTAL COMMERCIAL SPACE REVENUE	41500	96,935	100,300	1,731	0
CARNIVAL REVENUE:					
Carnival	42100	72,852	80,000		
Carnival: Pre-Sale	42110	20,763	25,000		
Carnival: Pre-Sale Livestock	42111	18,172	18,500		
TOTAL CARNIVAL REVENUE	42100	111,787	123,500	0	0
CONCESSIONS REVENUE:					
Concessions	42000				
Food Concessions	42200	127,051	130,000		12,000
Safe Food Handling Fee	42210	3,730	3,750		
Food Vendor Utility Fee	42240	4,260	4,400		
Non-Food Concessions(Application Fees)	42300	950	1,000	600	
RV/Stock Truck Revenue	42310	6,275	6,300		
TOTAL CONCESSIONS REVENUE	42200	142,266	145,450	600	12,000
LIVESTOCK REVENUE:					
Entry Fees	43101	859			14,000
Entry Fees Livestock	43101	24,200	2,500	12,346	
Entry Fees Online Processing	43105	5,780	6,000	3,850	4,500
Entry Fees Online Processing (In-house)	43106	200	200		
Sponsored Awards Livestock	43201	8,497	1,000	3,362	19,450
Other Parking	43400	17,775	18,000		12,500
Other Insurance	43401	5,305	5,600		5,600
Wheel Barrow Revenue	43510	149			
TOTAL LIVE HORSE RACING REVENUE		62,765	33,300	19,558	56,050
EXHIBITS REVENUE:					
Entry Fees-Adults	43103	124	1,500		
Entry Fees-Youth	43102	762	1,000	154	
Entry Fees-Online Processing (In-house)	43111	2,674	3,000		
Donated & Sponsored Awards	43202	2,500	1,000		
TOTAL EXHIBITS REVENUE		5,960	6,500	154	0
HORSE SHOW REVENUE:					
Entry Horse Show 4-H	43104	3,455	3,800		3,000
Horse Show Stall Fees	44400	2,400	2,500		2,000
Other (Horse Show)	44600	180	200		
Horse Show Insurance	44500	460	800		500
TOTAL HORSE SHOW REVENUE		6,495	7,300	0	5,500

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46400	30,405	31,000		
Rodeo Sponsorship	46410	146	3,000		
Tractor Pull Admissions	46600				
Tractor Pull Sponsorship	46600				
Monster Truck Admissions	46500	1,263			
Destruction Derby Admissions	46410	35,794	38,000		
Destruction Derby Sponsorship	46401				
TOTAL FAIR ATTRACTIONS REVENUE	46000	67,608	72,000	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 (Levee)	47110	19,250	20,000	125	10,000
Fair Parking/Admission	47000	4,786	5,500		
Other Parking - Vendor	47010	70			
Camp Fees - Vendor	47400			8	
Stall Rentals (Fairtime)	47500				
Camping Fees (Fairtime)	47700	735		713	
Other (Explain)	47800	3,444	3,000		
Sponsorships	47900	74,640	150,000		70,350
Foundation Contribution	47900				
TOTAL MISCELLANEOUS FAIR REVENUE	47000	102,925	178,500	846	80,350
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105				
Commercial Exhibits	47205				
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505	2,686			
TOTAL MISC. NON-FAIR PROGRAMS	47005	2,686	0	0	0

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
INTERIM REVENUE:					
Rental of Buildings	48100				
Grounds Rentals	48200				
Equipment Rentals	48300	1,515	1,515		
Concessions Revenue	48400				
Utility Fee Reimbursement	48500				
Other (Specify)	48710	80	100		
Bad Check Fees	48720				
TOTAL INTERIM REVENUE	48000	1,595	1,615	0	0
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000	200	0	0	0
OTHER OPERATING REVENUE:					
Interest Earnings	49510				
Other Operating Revenue	49500			21,365	
Other (Explain)	49530				
Gain on Sale of Asset	49540				
TOTAL OTHER OPERATING REVENUE	49500	0	0	21,365	0

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100		80,000		85,000
Salaries & Wages - Temporary	50200	72,775	98,000	118,121	
Compensated Absences Expense	50300		1,200		
Employee Benefits - Employer's Share	50310		9,000		
Employee Retirement					
Payroll Taxes	50320	1,048	11,250	1,701	1,000
Worker's Compensation Insurance	50330	4,746	4,201	2,448	2,000
Professional Services (Contractual)	50400	127,738	130,000	244	12,000
Professional Services (Contractual)	50410	28,728	4,500	22,505	
Professional Services (Contractual)	50430	3,283	3,000	4,566	
Director's Expense	50500	53	1,000		
Traveling/Training Expense - Employees	50600	27,563	2,500	620	
Office Supplies and Expense	50700	10,612	4,500	3,703	1,000
Telephone	50800	2,678	2,500	2,795	2,700
Postage	50820	1,087	1,200	379	500
Dues and Subscriptions	50900	1,915	1,600	2,560	1,900
Insurance	51000	14,607	15,000	8,925	15,000
Insurance (General Liability)	51010	1,316	16,000	2,000	12,000
Insurance-Revenue Protection	51000	2,000	2,500		
Other	51100	6,562	7,500	5,409	100
Unemployment Insurance (Non-reimbursed)	51200	1,824	1,500	8,973	1,000
Audit Expense	51300	10,700	7,500	6,750	5,000
Other	51400				
TOTAL ADMINISTRATION EXPENSE	50000	319,235	404,451	191,699	139,200
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	4,340	4,500		
Salaries & Wages - Temporary	52200				
Employee Benefits	52210				
Payroll Taxes	52220				
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	17,932	17,000	13,943	
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	19,695	20,000	94	1,500
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	225	800	1,575	800
Maintenance of Equipment - Supplies & Expense	52900		1,000		
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	4,276	4,500	557	
Trash Removal, Clean up (Contractual)	53100				
Other (Explain)	53200				
Special Repairs & Maintenance (List)	53300	483	4,000	1,050	
TOTAL MAINTENANCE EXPENSE	52001	46,951	51,800	17,219	2,300

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101				
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200	5,702	8,000		
Supplies and Expense	54300	7,894	7,000	2,317	
Advertising	54400	91,649	83,000	8,250	
Promotional Expense	54500	1,528	2,000		
Public Relations Expense	54600				
Pre-Fair Events	54700				
Promotional Other Art	54800				
TOTAL PUBLICITY EXPENSE	54000	106,773	100,000	10,567	0
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100				
Salaries & Wages - Temporary	56101				
Employee Benefits	56110				
Payroll Taxes	56120				
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200				
Supplies and Expense	56300				
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	0	0	0	0
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense	57200		1,200		
Safe Food Handling Fee	57220	3,175	3,200		
Utility Fees	57300				
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	12,222	14,000		
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900	5,100	5,500		
TOTAL MISCELLANEOUS FAIR	57000	20,497	23,900	0	0
EDUCATION PROGRAMS:					
Salaries & Wages - Permanent					
Salaries & Wages - Temporary	62101		4,000		
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Wheel Barrow Expense	62300	150	1,500		
TOTAL MISC. NON-FAIR PROGRAMS	57005	150	5,500	0	0

Details of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100				
Trophies, Medals, Ribbons	58200				
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400				
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	0	0	0	0
EXHIBITS EXPENSE LIVESTOCK					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101		5,000		17,900
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	3,902	4,000		1,000
Judges (Contractual)	63201	3,500			
Premium	58100	3,294	3,700		
Premiums - Trophies, Medals, Ribbons	58200	10,358	8,200		8,000
Other Awards Livestock	58501				
Professional Services - Other (Contractual)	63300	103			
Professional Services - Other (Contractual)	63301	4,514	4,800	713	
Supplies and Expense	63410	14,840	15,000	147	1,000
Tent & Booth Rental	63500				
Decorations	63600				
Other (Explain)	63700				
TOTAL EXHIBITS EXPENSE	63000	40,611	40,700	860	27,900
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100				
Salaries & Wages - Temporary	64101				2,500
Employee Benefits	64110				
Payroll Taxes	64120				
Worker's Compensation Insurance	64130				
Judges (Contractual)	64200	109	400		
Professional Services - Other (Contractual)	64300	180	1,500		
Supplies and Expense	64400		1,000		
Cattle Fees	64500				
Other (Explain)	64600				
Tent & Booth Rental	64610				
Decorations	64620				
Cash Awards	64710				
Trophies, Medals, Ribbons	64720				
Sponsored Cash Awards	64730				
Sponsored Trophies, Medals, Ribbons	64740				
TOTAL HORSE SHOW EXPENSE	64000	289	2,900	0	2,500
EXHIBITS EXPENSE NON-LIVESTOCK					
Salaries & Wages - Permanent	63100				
Premiums	58102		100		
Trophies, Medals, Ribbons	58200				
Sponsored Awards, Ribbons	58400	150	300		
Professional Judges	63202				
Supplies - Indoor Exhibit	63440	655	2,500		
Supplies	63400		800	26	
TOTAL EXHIBITS EXPENSE	63000	805	3,700	26	0

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100				
Salaries & Wages (Pari-Mutuel)	65200				
Employee Benefits	65210				
Payroll Taxes	65220				
Worker's Compensation Insurance	65230				
Professional Services (Contractual)	65300				
Supplies and Expense	65400				
Rental - Totalisator Equipment	65600				
Rental - Other Equipment	65700				
Other (Explain)	65800				
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101				
Employee Benefits	66110				
Payroll Taxes	66120				
Worker's Compensation Insurance	66130				
Professional Services (Contractual)	66200	26,750	12,000	3,000	
Supplies and Expense	66300	31,057	35,000		
Rodeo	66400	34,035	45,900		
Rodeo Sound	66401	3,500	4,000		
Rodeo Labor	66500	7,500			
Demolition Derby Sound & Labor	66410	1,391			
Demolition Derby Sound & Labor	66421	1,750	30,000		
Grounds Entertainment	66500	81,790	90,000	10,000	
Grandstand Entertainment	66610	50,750	50,000		
Barn Area	66610				
Entertainment Stages	66620	82,624	83,000		
Building C	66610				
Other (Explain)	66700				
TOTAL FAIR ENTERTAINMENT	66000	321,147	349,900	13,000	0
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208				
Salaries & Wages - Temporary	66209				
Employee Benefits	66219				
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	0	0	0	0

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Actual 2020	Budget 2121
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
TOTAL EQUIPMENT EXPENSE	72300	32,576	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010		0	0	0
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	0	0	0	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	0	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000		0	0	0
*PENSION EXPENSE: (To: Pg. 1)	98000				
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

*For budgeting purposes, the expected employer's contribution made toward the pension plan for the year should be placed into Pension Expense. Employer's share of the contributions made should not be reflected in the operating expenditures.

Variance Report

Automatically prepared

	Acct. No.	Budgeted vs. Estimated Fluctuation		2020 Budgeted	2020 Actual	2121 Budget	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$286,000)	-100.0%	\$286,000		\$23,000	\$23,000	#DIV/0!
Commercial Space	41500	(98,569)	-98.3%	100,300	1,731		(1,731)	-100.0%
Carnival	42100	(123,500)	-100.0%	123,500				#DIV/0!
Concessions	42200	(144,850)	-99.6%	145,450	600	12,000	11,400	1900.0%
Exhibits	43000	(6,346)	-97.6%	6,500	154		(154)	-100.0%
Horse Show	44000	(7,300)	-100.0%	7,300		5,500	5,500	#DIV/0!
Horse Racing (Live)	45000	(13,742)	-41.3%	33,300	19,558	56,050	36,492	186.6%
Fair Attractions	46000	(72,000)	-100.0%	72,000				#DIV/0!
Miscellaneous Fair	47000	(177,654)	-99.5%	178,500	846	80,350	79,504	9397.6%
Interim Revenue	48000	(1,615)	-100.0%	1,615				#DIV/0!
Other Operating Revenue	49500	21,365	#DIV/0!		21,365		(21,365)	-100.0%
TOTAL OPERATING REVENUES		(910,211)	-95.4%	954,465	44,254	176,900	132,646	299.7%
OPERATING EXPENDITURES:								
Administration	50000	(212,752)	-52.6%	404,451	191,699	139,200	(52,499)	-27.4%
Maintenance & Gen Ops	52000	(34,581)	-66.8%	51,800	17,219	2,300	(14,919)	-86.6%
Publicity	54000	(89,433)	-89.4%	100,000	10,567		(10,567)	-100.0%
Attendance Operations	56000		#DIV/0!					#DIV/0!
Miscellaneous Fair	57000	(23,900)	-100.0%	23,900				#DIV/0!
Misc. Non-Fair Programs	57005	(5,500)	-100.0%	5,500				#DIV/0!
Exhibits	63000	(39,840)	-97.9%	40,700	860	27,900	27,040	3144.2%
Horse Show	64000	(2,900)	-100.0%	2,900		2,500	2,500	#DIV/0!
Fair Entertainment Expense	66000	(336,900)	-96.3%	349,900	13,000		(13,000)	-100.0%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		(745,806)	-76.2%	979,151	233,345	171,900	(61,445)	-26.3%
NET EFFECT		(\$164,405)	666.0%	(\$24,686)	(\$189,091)	\$5,000	\$194,091	-1

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization: _____

	Accounts	Budgeted 2017 to Estimated 2017	Estimated 2017 to Proposed 2018
41000	Admissions		
41500	Commercial		
42100	Carnival		
42200	Concessions		
43000	Exhibits		
44000	Horse Show		
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		
47000	Misc. Fair		
47005	Misc. Non-Fair		
48000	Interim		
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops		
54000	Publicity		
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair		
58000	Premiums		
63000	Exhibits		
64000	Horse Show		
65000	Horse Racing		
65005	Satellite Wagering		
66000	Fair Entertainment		
66109	Motorized Racing		
66009	Interim Entertainment		
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		

Permanent Positions on Roster for 2018
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

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

Sacramento County Fair
(Legal Name of Fair)

0
(Location)

	Estimated 2017	Proposed 2018
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$86,457	\$86,457
ACQUISITIONS OF FIXED ASSETS:		
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
TOTAL ACQUISITIONS OF FIXED ASSETS	0	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	86,457	86,457
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	86,457	86,457
DEPRECIATION:		
Accumulated Depreciation, January 1	77,703	84,511
Less AD on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	6,808	1,945
Accumulated Depreciation, December 31	84,511	86,456
PP&E, NET OF DEPRECIATION, December 31	1,945	0
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,945	\$0

NOTE: Enter all numbers as a positive.

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

Sacramento County Fair
(Legal Name of Fair)

	Account Number	Estimated 2017	Proposed 2018
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair)			
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 Non-Fair Entity)			
Construction In Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0

SUMMARY OF SATELLITE WAGERING

SW-1

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2121
SATELLITE WAGERING REVENUE :					
Admissions - General and Season	45115				
- VIP Area	45125				
Track Commissions (2%, .6%, etc.)	45205				
Program Sales	45305				
Concessions	45405				
Parking	45505				
Novelties/Souvenirs	45605				
Comcheck	45705				
Promotional and Advertising	45805				
Other - Sponsor revenue	45915				
- Impact Fees	45925				
- Miscellaneous (Explain)	45935				
- Reimbursement (Explain)	45945				
Prior Year Revenue Adjustment	49005				
TOTAL (Forward to Page 4)	45005	0	0	0	0
SATELLITE WAGERING EXPENSE:					
Labor Costs	65105				0
Employee Benefits	65115				
Payroll Taxes	65125				
Worker's Compensation Insurance	65135				
Travel/Training	65205				
Management Time	65315				
Professional Services & Contracts	65325				
Equipment Replacement Fund and/or Sinking Fund	65405				
Publicity and Marketing	65505				
Supplies & Expense - General (office, janitorial & maint)	65615				
- Programs, Concessions, Parking	65625				
Leases and/or Rentals	65705				
Fuel & Utilities	65805				
CHRB /CARF/Impact Fees	65905				
Other (Explain)	65915				
Prior Year Expenditure Adjustment	80005				
Cash Over/Under	85005				
TOTAL (Forward to Page 9)	65005	0	0	0	0
NET EFFECT		\$0	\$0	\$0	\$0

Summary of Motorized Racing (Fair-produced)

MR

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2121
MOTORIZED RACING REVENUES:					
Admissions					
Concessions					
Parking					
Sponsorships (List)					
Advertising Sales					
Reimbursements					
Prior Year Revenue Adjustment					
Other (List)					
TOTAL (Carries to Page 4)	46109	0	0	0	0
MOTORIZED RACING EXPENDITURES:					
Labor Costs					0
Supplies & Expense					
Publicity and Marketing					
Attendance					
Miscellaneous					
Prizes					
Leases and /or Rentals					
Fuel & Utilities					
Prior Year Expenditure Adjustment					
Cash over/under					
Other (List)					
TOTAL (Carries to Page 9)	66109	0	0	0	0
NET EFFECT		0	0	0	0
Number of Racing Days					
Total Number of Races					

