



The 45th DAA Board of Directors meeting is scheduled for Wednesday January 17, 2018 at 5:30 p.m., Plaza de las Culturas, 200 East Second Street, Imperial, California, to consider the attached agenda.

NOTICE OF MEETING

45th District Agricultural Association Board of Directors

Joe Montenegro, President	Cherisse Alford, Director	Sterling Mayes, Director
Linsey Dale, Vice-President	Cherie Watte-Angulo, Director	Antonio Tirado, Director
Richard Acosta, Director	Darrel Bostic, Director	George Shropshire, Director

MISSION STATEMENT

Our mission is to provide year-round access to activities that showcase the talents, products and cultural wealth of our communities, for our neighbors and visitors alike, in a well-managed, clean, safe and wholesome environment.

AMERICANS WITH DISABILITIES ACT

All Board meetings must be accessible to the physically disabled. Any person needing a disability-related accommodation or modification in order to attend or participate in any Board or Committee meetings or other Imperial Valley Expo activities may request assistance by contacting Alan Phillips at the Imperial Valley Expo Office, 200 East Second Street, Imperial, California or by calling Alan at [760] 355-1181

PUBLIC PARTICIPATION

Speakers wishing to address the Board on items on the agenda are requested to sign in prior to the start of the meeting and identify the agenda item(s) on which you desire to address the Board. Members of the public are encouraged to provide comment to the Board and may suggest items to be placed on the agenda for discussion at the next Board meeting.

While the Board values the participation of the public, the Board president reserves the right to limit the time for public comment to a maximum of five (5) minutes per speaker in order to proceed with the agenda. Public comment must be related to fair authority and jurisdiction and their placement on the agenda is within the discretion of the Board.

This Agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the Internet at: www.ivexpo.com. For information concerning this meeting please contact: Alan Phillips, CEO at 760.355.1181, office@ivexpo.com.

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

1. **CALL TO ORDER** - Vice-President Dale
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL APPROVAL OF EXCUSED ABSENCES**
4. **PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA** -Speakers are limited to five (5) minutes. In accordance with state law, the Board will not comment or otherwise consider Public Comment matters until and unless such items have been properly noticed for a future meeting.
5. **CONSENT CALENDAR**-The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO/General Manager prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
 - 5.1. Minutes, Regular Meetings, December 20, 2017
 - 5.2. Rental Agreements #18-008
 - 5.3. Standard Agreements: #S18-017-S18-020
 - 5.4. Commercial Agreements: #E18-027-E18-033
 - 5.5. Financial Statements
 - 5.5.1. November
6. **CEO REPORT**-The Board may take approval action on the CEO Report.
 - 6.1. See written report for report
7. **COMMITTEE REPORTS**-The Board may take action on specific items or on Committee Reports and New Committee Assignments.
 - 7.1. Livestock Committee – Director Bostic
 - 7.1.1. Ear Tags
 - 7.1.2. Online Entries
 - 7.1.3. Pens
 - 7.1.4. Cement Work-South Side Lamb/Goat Barn
 - 7.2. Buildings & Grounds Committee – Director Shropshire
 - 7.2.1. Board Room

7.2.2. Backflow Preventer Repair

7.3. Finance Committee – Director Mayes

7.3.1. 2018 Budget

7.4. Marketing/Sponsorship Committee – Vice-President Dale

7.4.1. 2018 Fair

7.5. Entertainment Committee - Director Acosta

7.5.1. General Entertainment Update

8. **OLD BUSINESS**

8.1. Junior Fair Board

8.2. California Mid-Winter Fair Heritage Foundation

9. **NEW BUSINESS**

9.1. Delegation of Authority

9.2. Workers Compensation for Volunteers/Directors

10. **NEXT MEETING**

10.1. Next Scheduled Meeting – February 21 , 2018

11. **ADJOURNMENT**



45th DISTRICT AGRICULTURAL ASSOCIATION
IMPERIAL VALLEY EXPO
BOARD OF DIRECTORS MEETING
December 20, 2017

MINUTES

The regularly scheduled meeting of the 45th District Agricultural Association, Board of Directors met in the Hulsienda Building at the Imperial Valley Expo on December 20, 2017 at 5:30 p.m.

DIRECTORS PRESENT:

Linsey Dale,-Vice President, Richard Acosta, Cherisse Alford, Cherie Watte Angulo, Darrel Bostic, Arkie Mayes, George "Bo" Shropshire

DIRECTORS ABSENT:

President Joe Montenegro, Director Richard Acosta

OTHERS PRESENT:

Alan Phillips, Secretary/Chief Executive Officer
Lee Hindman, Treasurer

1. CALL TO ORDER -

1.1. Vice-President Dale called meeting to order at 5:30 p.m.

2. PLEDGE OF ALLEGIANCE

2.1. Vice-President Dale led the group in the flag salute

3. ROLL CALL APPROVAL OF EXCUSED ABSENCES

3.1. Roll was noted, President Montenegro was not present and has been excused.

4. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA -Speakers are limited to five (5) minutes. In accordance with state law, the Board will not comment or otherwise consider Public Comment matters until and unless such items have been properly noticed for a future meeting.

5. CONSENT CALENDAR-The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO/General Manager prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.

5.1. Minutes, Regular Meetings,November 15, 2017

5.2. Rental Agreements #l17-036.l17-037, l18-006.S18-007,

5.3. Standard Agreements: #S18-010, S18-011,S18-012,S18-013,S18-014,S18-015,S18-016

5.4. Concession Agreements: #C18-001-C18-027

5.5. Commercial Agreements: #E18-001-E18-026

5.6. Financial Statements

5.6.1. October

❖ **Director Mayes moved to approve the consent agenda**

❖ **Director Tirado seconded the motion**

✓ **Directors Angulo, Shropshire, Alford, Dale, Bostic, Mayes, were in favor and the motion carried.**

6. **CEO REPORT**-The Board may take approval action on the CEO Report.

6.1. See written report for report

6.2. We were notified by WFA that we are receiving an achievement award for our submission for High School Madness. CEO Phillips has been ask to do a short presentation on the event at the convention.

6.3. Sarah Cummings has been named the Executive Director of WFA. Sarah is a familiar face to many members of the Western Fairs Association. Currently the General Manager of the Colorado State Fair, Sarah has served on both the WFA and California Fairs Alliance Boards, and has been the CEO at both the Salinas Valley Fair and the Sonoma-Marin Fair

7. **COMMITTEE REPORTS**-The Board may take action on specific items or on Committee Reports and New Committee Assignments.

7.1. Livestock Committee – Director Bostic

7.1.1. Ear Tags-We have currently have the shorter posts, and new eartags will be arriving shortly. Director Mayes asked about the possibility of animals being "chipped", which is something we can look at for the future.

7.1.2. Online Entries-ShoWorks has been updated and is now open for online entries. Deadline for online entries is 11:59 pm on February 1.

7.1.3. Pens-Pens for additional housing of animals has been ordered and should be delivered about mid-January.

7.1.4. Cement Work-South Side Lamb/Goat Barn-the California Mid-Winter Fair Heritage Foundation is going to do the cement work and we should go ahead and do the shade structure. We have a quote from Pete Robles. We will get additional quotes before proceeding with a final decision.

❖ **Director Bostic moved to approve the expenditure of up to \$21,000 for a shade structure on the South side of the lamb/goat barn.**

❖ **Director Alford seconded the motion**

✓ **Directors Angulo, Shropshire, Alford, Dale, Bostic, Mayes, were in favor and the motion carried.**

7.2. Buildings & Grounds Committee – Director Shropshire

7.2.1. Evaporative Coolers-Coolers have been completed, with exception of plumbing, which should be completed by Friday.

7.2.2. Board Room-Coming along well, added electrical, audio and visual.

7.3. Finance Committee – Director Mayes

7.3.1. 2018 Budget-Director Mayes referred the report to Treasurer Hindman. He reported the committee met and reviewed the 2018 budget. The committee had a few questions which CEO Phillips will be responding to and the committee will bring back for approval at January meeting.

7.4. Marketing/Sponsorship Committee – Vice-President Dale

7.4.1. 2018 Fair

7.4.1.1. Sponsorship Package-Farm Bureau has committed to being a sponsor for 2018.

7.5. Entertainment Committee - Director Acosta

7.5.1. General Entertainment Update-Director Acosta reported the committee has been working on selecting entertainment and should have some firm commitments to present to the board at the January meeting.

7.6. Ad-Hoc Racing Committee

7.6.1. December Winterfest-CEO Phillips reported that the he is awaiting a couple of invoices to be able to finalize the numbers from the event. The event did bring a small profit to IV Expo.

8. OLD BUSINESS

8.1. Junior Fair Board-Participated in the El Centro Christmas parade, and then had a lunch and gift exchange at Celia's.

8.2. California Mid-Winter Fair Heritage Foundation-Kristi Kussman reported they are still gathering the data from the alcohol races at the Winterfest Race.

9. NEXT MEETING

9.1. Next Scheduled Meeting – January 17, 2017.

10. ADJOURNMENT

10.1. Vice-President Dale adjourned the meeting at 6:01

45th DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS' MEETING
January 17, 2018
RENTAL AGREEMENTS

Contract #	Event Date	Building	Renter	Rental Amt.
118-08	10/06/2018	Casa	Ryan Taylor	\$1000.00

**45TH DISTRICT AGRICULTURAL ASSOCIATION
 BOARD OF DIRECTORS' MEETING
 COMMERCIAL VENDORS
 01/17/2018**

27	TERMINIX	ANSWER QUESTIONS REGARDING PEST AND TERMITE SERVICES; HAND OUT EMERY BOARDS AND PLASTIC BUGS
28	IMPERIAL COUNTY DISTRICT ATTORNEY'S OFFICE	PUBLIC VIEWING OF COMPUTER MONITORS FOR SEX OFFENDERS REGISTRANTS IN THE STATE OF CALIFORNIA, ACCESS IS FREE AND AVAILABLE FOR PUBLIC USE
29	ALL WIRELESS ACCESSORIES	ELECTRONIC ACCESSORIES
30	ALOHA PEARL AND GEM	PEARL IN OYSTER, JEWELRY SOLD SEPARATELY
31	IMPERIAL COUNTY BEHAVIORAL HEALTH	INFORMATION ON PROGRAMS/ SERVICES AVAILABLE
32	GUNTHER INSURANCE AGENCY	HANDOUT INSURANCE INFORMATION
33	PEAK CLIMBING AND ADVENTURE COMPANY	CLIMBING WALL

State of California Agricultural Assoc
Cash Disbursements Journal
 For the Period From Nov 1, 2017 to Nov 30, 2017

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
11/1/17	18806	227.00 227.00 113.00	0250077407-01 0250034400-01 California State Disbursement Unit	537.50 480.90	1,018.40
11/13/17	18807	212.00 113.00	Invoice: 0467-001486433 Republic Services #467	378.60	378.60
11/13/17	18808	212.00 212.00 212.00 212.00 113.00	Invoice: 038356 Invoice: 038277 Invoice: 038407 Invoice: 038618 Calif Fair Service Authority	3,170.25 660.67 2,333.41 281.20	6,445.53
11/13/17	18809	212.00 113.00	Invoice: Nov 2017 City of Imperial	1,604.34	1,604.34
11/13/17	18810	212.00 113.00	Invoice: Oct 2017 SEIU Local 1000 Membership Dept	65.14	65.14
11/13/17	18811	212.00 113.00	Invoice: 321 DB Backflow	1,460.00	1,460.00
11/13/17	18812	212.00 113.00	Invoice: Nov 2017 Delta Dental	409.05	409.05
11/13/17	18813	212.00 113.00	Invoice: 128558 Dept. Of Forestry & Fire Protection	237.39	237.39
11/13/17	18814	212.00 113.00	Invoice: 0000001079567 Department of General Services	51.00	51.00
11/13/17	18815	212.00 212.00 212.00 212.00 113.00	Invoice: 41605 Invoice: 40781 Invoice: 40780 Invoice: 40779 Driscoll's Embroidery	1,288.17 388.73 350.73 388.72	2,416.35
11/13/17	18816	212.00 212.00 113.00	Invoice: S117806591-005 Invoice: S117806591-004 Rexel ESD	585.33 142.94	728.27
11/13/17	18817	212.00 113.00	Invoice: 423294 Fulton Distributing	362.77	362.77
11/13/17	18818	212.00 212.00 212.00 113.00	Invoice: Nov JD 2017 Invoice: Nov Alan 2017 Invoice: Nov Tiff 2017 U.S. BANK CORPORATE PAYMENT CENTER	274.00 2,869.44 69.57	3,213.01
11/13/17	18819	212.00 113.00	Invoice: Nov 2017 Imperial Irrigation Dist.	5,301.38	5,301.38
11/13/17	18820	212.00 212.00 113.00	Invoice: 17-4210 Invoice: 17-4659 Imperial Printers	493.50 774.96	1,268.46
11/13/17	18821	212.00 113.00	Invoice: B18073 Imperial Truss And Lumber	51.51	51.51
11/13/17	18822	212.00 113.00	Invoice: 0137550 Jade Security	110.00	110.00
11/13/17	18823	212.00 212.00	Invoice: 342015 Invoice: 342221	127.01 121.65	

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		113.00	Lee Tire Co.		248.66
11/13/17	18824	212.00	Invoice: 51067351171101	5.95	
		113.00	Opex Communications		5.95
11/13/17	18825	212.00	Invoice: 1399639	82.00	
		113.00	Pestmaster Services		82.00
11/13/17	18826	212.00	Invoice: Nov 2017	396.72	
		113.00	Alan Phillips		396.72
11/13/17	18826V	212.00	Invoice: Nov 2017		396.72
		113.00	Alan Phillips	396.72	
11/13/17	18827	212.00	Invoice: Oct 2017	32.42	
		113.00	The Gas Company		32.42
11/13/17	18827V	212.00	Invoice: Oct 2017		32.42
		113.00	The Gas Company	32.42	
11/13/17	18828	212.00	Invoice: 9443201 110117	104.07	
		113.00	Sparkletts		104.07
11/13/17	18828V	212.00	Invoice: 9443201 110117		104.07
		113.00	Sparkletts	104.07	
11/13/17	18829	212.00	Invoice: Nov 2017	89.95	
			marquee		
		212.00	Invoice: 0009250102217	633.64	
		113.00	Time Warner Cable		723.59
11/13/17	18829V	212.00	Invoice: Nov 2017		89.95
			marquee		
		212.00	Invoice: 0009250102217		633.64
		113.00	Time Warner Cable	723.59	
11/13/17	18830	212.00	Invoice: Nov 2017	396.72	
		113.00	Alan Phillips		396.72
11/13/17	18831	212.00	Invoice: Oct 2017	32.42	
		113.00	The Gas Company		32.42
11/13/17	18832	212.00	Invoice: 9443201 110117	104.07	
		113.00	Sparkletts		104.07
11/13/17	18833	212.00	Invoice: Nov 2017	89.95	
			marquee		
		212.00	Invoice: 0009250102217	633.64	
		113.00	Time Warner Cable		723.59
11/15/17	18834	227.00	0250077407-01	537.50	
		113.00	California State Disbursement Unit		537.50
11/15/17	18835	227.00	acct # JK-226-2972	291.80	
		113.00	Court-Ordered Debt Collections		291.80
11/27/17	18836	241.00	I17-017 clean up damage deposit refund	500.00	
		113.00	I.C. Sheriff's Office		500.00
11/30/17	18837	530.04	100 Watt LED flood lights for grandstands	4,169.93	
		113.00	Consolidated Electrical Dist. Inc		4,169.93
11/30/17	18838	131.01	reissue ck#18744	5,940.97	
		113.00	Calif Fair Service Authority		5,940.97
11/30/17	18839	572.05	health dept fees for	25.00	

State of California Agricultural Assoc
Cash Disbursements Journal
 For the Period From Nov 1, 2017 to Nov 30, 2017

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		113.00	Winterfest Imp. Co. Public Health Dept		25.00
11/30/17	18840	506.00	travel reimb managers conf	1,036.73	
		113.00	Alan Phillips		1,036.73
11/30/17	18840V	506.00	travel reimb managers conf		1,036.73
		113.00	Alan Phillips	1,036.73	
11/30/17	18841	506.00	travel reimb managers conf.	1,036.73	
		113.00	Alan Phillips		1,036.73
	Total			43,803.60	43,803.60

State of California Agricultural Assoc
Cash Receipts Journal
For the Period From Nov 1, 2017 to Nov 30, 2017

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account ID	Transaction Ref	Line Description	Debit Amnt	Credit Amnt
11/1/17	228.05 113.00	cash 12440	2 exhibitor handbooks Carol George	40.00	40.00
11/6/17	131.00 113.00	cash 12441	Invoice: 3292 Alberto Salazar	630.00	630.00
11/6/17	228.05 113.00	ck#015994	dry camping fairtime Natalie Erickson	250.00	250.00
11/6/17	228.05 113.00	cash 12443	dry camping fairtime Heidi Vogel	250.00	250.00
11/16/17	482.00 482.00 113.00	ck#12120160	117-.34 117-.29 Allied Waste Services	600.00	300.00 300.00
11/16/17	481.00 241.00 113.00	ck#12645	117-031 rental of plaza clean up damage deposit IV Economic Development Corp	450.00	300.00 150.00
11/16/17	131.00 113.00	m/c 12446	Invoice: 3297 Rollins Creative Marketing	2,200.00	2,200.00
11/21/17	481.01 113.00	visa 12447	RV 1 month Charlotte Johnson	100.00	100.00
11/21/17	481.01 113.00	cash 12448	balance on RV rental 1 month Charlotte Johnson	260.00	260.00
11/22/17	228.02 113.00	CK#1179	E18-020 PONY RIDES FAIRTIME Freckles Pony Rides	750.00	750.00
11/29/17	228.03 113.00	ck#381	C18-001 concession deposit Patty Hernandez	1,000.00	1,000.00
11/29/17	228.05 113.00	ck#382	insurance fairtime Patty Hernandez	175.00	175.00
11/29/17	484.00 113.00	ck#392	concessions space for Winter Fest Patty Hernandez	250.00	250.00
11/29/17	484.00 113.00	cash 12453	concession space for Winter Fest El Rey Del Taco	250.00	250.00
11/29/17	228.03 113.00	ck#2343	C18-004 deposit Sierra Kettle Corn	1,000.00	1,000.00
11/29/17	225.00 113.00	ck#4038 22597886	941 reimbursement United States Treasury	3,621.89	3,621.89
11/29/17	228.02 228.05	ck#2550	E18-009 RV fairtime		5,250.00 450.00

State of California Agricultural Assoc
Cash Receipts Journal

For the Period From Nov 1, 2017 to Nov 30, 2017

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account ID	Transaction Ref	Line Description	Debit Amt	Credit Amt
	228.05		storage without elect		100.00
	228.05		golf cart permit		75.00
	113.00		Dandy Souvenir	5,875.00	
11/29/17	228.03	ck#5579	C18-006 concession deposit		1,000.00
	228.05		20 RVs		990.00
	113.00		Funnel Cakes West	1,990.00	
11/30/17	484.00	cash 12458	payment on booth for Winterfest		50.00
	113.00		M&M Delight	50.00	
11/30/17	228.03	M/C 12459	C18-023 concession deposit		1,000.00
	228.05		RVs fairtime		900.00
	228.05		storage truck with elect		200.00
	113.00		Golden West Concessions, Inc.	2,100.00	
				<u>21,841.89</u>	<u>21,841.89</u>

STATE OF CALIFORNIA AGRICULTURAL ASSOC

TWO YEAR COMPARISON

FOR THE ELEVEN MONTHS ENDING NOVEMBER 30, 2017

	Current Month This Year	Current Month Last Year	Budget This Year	Year to Date This Year	Year to Date Last Year
REVENUES					
410.01 REGULAR FAIR ADMISSIONS	\$ 0.00	\$ 0.00	210,000.00	\$ 240,267.00	\$ 226,938.00
411.00 DISCOUNTED FAIR ADMISSIONS	0.00	0.00	208,000.00	0.00	0.00
411.01 CONCESSION/COMMERCIAL PA	0.00	0.00	0.00	3,498.00	3,444.00
411.02 LIVESTOCK PASSES	0.00	0.00	0.00	43,584.00	43,235.00
411.04 PRE-SALE PASSES ADULT	0.00	0.00	0.00	117,648.00	120,612.00
411.05 PRE-SALE PASSES CHILD	0.00	0.00	0.00	38,664.00	36,640.00
411.06 PRE-SALE PASSES SENIOR	0.00	0.00	0.00	5,760.00	5,845.00
415.10 OUTSIDE COMMERCIAL SPAC	0.00	0.00	20,000.00	21,327.00	20,200.00
415.20 INSIDE COMMERCIAL SPACE	0.00	0.00	45,000.00	44,620.00	45,000.00
420.00 CONCESSIONS	0.00	0.00	0.00	550.00	0.00
421.01 CARNIVAL - PRE-SALE	0.00	0.00	334,300.00	352,051.00	354,666.00
422.00 FOOD CONCESSIONS	0.00	0.00	158,500.00	173,092.04	164,193.79
423.00 NON FOOD CONCESSIONS	0.00	0.00	41,738.00	0.00	0.00
424.00 FAIRTIME ALCOHOL SALES	0.00	0.00	0.00	52,083.94	46,273.66
431.00 ENTRY FEES	0.00	0.00	35,000.00	37,553.50	36,797.50
432.00 DONATED & SPONSORED AW	0.00	0.00	5,000.00	6,205.00	4,520.00
434.00 OTHER EXHIBIT REVENUE	0.00	0.00	1,000.00	695.00	1,343.00
459.35 OTHER-MISCELLANEOUS	0.00	0.00	0.00	0.00	1,125.00
471.00 PARKING REVENUE	0.00	0.00	82,100.00	86,410.00	87,627.00
473.00 REIMBURSEMENTS	0.00	0.00	0.00	500.00	0.00
477.00 CAMPING FEES	0.00	0.00	46,000.00	46,670.00	45,785.00
477.01 STORAGE FEE	0.00	0.00	0.00	300.00	800.00
477.02 GOLF CART PERMIT	0.00	0.00	0.00	150.00	300.00
478.00 OTHER MISC. REVENUES	0.00	0.00	5,000.00	8,003.25	5,749.90
479.00 SPONSORSHIPS	0.00	0.00	58,000.00	67,350.00	54,270.00
481.00 BUILDING RENTAL	300.00	1,900.00	50,000.00	26,582.50	41,939.63
481.01 RV PARK	360.00	40.00	0.00	1,170.00	520.00
481.02 LABOR AND SUPPLIES	0.00	0.00	0.00	5,195.00	11,790.00
481.03 MARQUEE RENTAL	0.00	0.00	0.00	600.00	1,000.00
482.00 RENTAL OF GROUNDS	600.00	0.00	8,000.00	4,900.00	3,700.00
483.00 RENTAL OF EQUIPMENT	0.00	0.00	5,000.00	3,526.50	3,142.00
484.00 CONCESSIONS REVENUE	550.00	0.00	1,800.00	550.00	0.00
485.00 UTILITY FEE REIMBURSEMENT	0.00	0.00	600.00	600.00	300.00
487.00 OTHER INTERIM REVENUE	0.00	53.00	0.00	770.00	931.75
489.00 PROGRAM REBATES	0.00	0.00	0.00	918.83	1,540.35
490.00 PRIOR YEAR REVENUE ADJU	0.00	0.00	0.00	729.00	9,569.59
495.00 OTHER OPERATING REVENUE	0.00	0.00	0.00	13.00	0.00
TOTAL REVENUES	1,810.00	1,993.00	1,315,038.00	1,392,536.56	1,379,798.17

EXPENSES					
501.00 ADMIN. SALARIES-PERMANEN	12,844.00	19,509.35	150,379.00	141,328.55	145,412.54
502.00 ADMIN. SALARIES-TEMPORAR	787.50	1,144.50	33,600.00	16,124.00	22,498.25
503.00 COMPENSATED ABSENCES E	0.00	0.00	7,119.00	0.00	0.00
503.10 EMPLOYEE BENEFITS	(40,207.47)	8,638.81	73,000.00	5,999.46	48,739.86
503.20 PAYROLL TAXES - ADMIN.	917.56	1,435.92	25,000.00	10,929.00	11,142.82
503.30 WORKER'S COMP INSURANC	3,170.25	0.00	52,243.00	41,972.73	35,614.15
505.00 DIRECTORS' EXPENSE	0.00	0.00	3,000.00	2,856.68	2,431.65
506.00 TRAVEL/TRAINING EXPENSE	1,036.73	520.00	7,000.00	7,083.45	2,200.56
507.00 OFFICE SUPPLIES & EXPENS	631.05	11,803.08	2,000.00	13,981.05	34,181.23
508.00 TELEPHONE & POSTAGE	0.00	0.00	16,000.00	0.00	0.00
508.01 POSTAGE	15.99	222.53	0.00	3,031.16	4,910.76
508.02 FED-X	0.00	77.33	0.00	15.39	225.65
508.03 TELEPHONE	729.54	629.09	0.00	7,291.48	7,227.21
509.00 DUES & SUBSCRIPTIONS	144.00	0.00	3,524.00	3,632.63	2,835.00

FOR INTERNAL USE ONLY - JANUARY 12, 2018

STATE OF CALIFORNIA AGRICULTURAL ASSOC
TWO YEAR COMPARISON
 FOR THE ELEVEN MONTHS ENDING NOVEMBER 30, 2017

Variance

13,329.00
 0.00
 54.00
 349.00
 (2,964.00)
 2,024.00
 (85.00)
 1,127.00
 (380.00)
 550.00
 (2,615.00)
 8,898.25
 0.00
 5,810.28
 756.00
 1,685.00
 (648.00)
 (1,125.00)
 (1,217.00)
 500.00
 885.00
 (500.00)
 (150.00)
 2,253.35
 13,080.00
 (15,357.13)
 650.00
 (6,595.00)
 (400.00)
 1,200.00
 384.50
 550.00
 300.00
 (161.75)
 (621.52)
 (8,840.59)
 13.00

12,738.39

(4,083.99)
 (6,374.25)
 0.00
 (42,740.40)
 (213.82)
 6,358.58
 425.03
 4,882.89
 (20,200.18)
 0.00
 (1,879.60)
 (210.26)
 64.27
 797.63

STATE OF CALIFORNIA AGRICULTURAL ASSOC

TWO YEAR COMPARISON

FOR THE ELEVEN MONTHS ENDING NOVEMBER 30, 2017

	Current Month This Year	Current Month Last Year	Budget This Year	Year to Date This Year	Year to Date Last Year	
510.00	GENERAL LIABILITY INSURAN	2,333.41	0.00	45,000.00	44,019.65	51,652.66
511.00	OTHER ADMINISTRATIVE EXP	11.20	20.00	6,000.00	118.40	119.20
512.00	UNEMPLOYMENT INSURANCE	11,322.00	0.00	26,000.00	26,958.78	11,048.00
513.00	AUDIT COST	0.00	0.00	9,500.00	9,200.00	9,200.00
519.00	ADMINISTRATION EXPENSE	617.01	446.85	0.00	7,182.36	4,863.41
521.00	MAINTENANCE SALARIES-PE	4,060.00	3,790.00	76,108.00	45,703.92	42,986.99
522.00	MAINTENANCE SALARIES-TE	10,683.14	13,247.64	114,160.00	93,968.75	123,810.87
522.10	EMPLOYEE BENEFITS	(10,312.54)	4,589.65	40,000.00	12,921.40	25,923.32
522.20	PAYROLL TAXES	409.66	443.42	6,500.00	3,929.22	4,616.82
523.00	PROFESSIONAL SERVICES- M	0.00	0.00	10,000.00	10,000.00	10,000.00
525.00	RENTAL-MAINTENANCE EQUI	0.00	579.86	4,000.00	3,585.52	6,653.39
527.00	TEMP. ELECT. WORK (CONST	0.00	0.00	10,000.00	0.00	0.00
528.00	UTILITIES	0.00	0.00	75,000.00	0.00	0.00
528.01	UTILITIES-ELECTRIC	5,301.38	4,774.26	0.00	41,241.40	37,733.39
528.02	UTILITIES-WATER	1,137.88	103.10	0.00	8,739.71	1,765.11
528.03	UTILITIES-SEWER	466.46	193.60	0.00	5,461.96	2,421.95
528.04	UTILITIES-NATURAL GAS	32.42	14.41	0.00	170.21	278.00
529.00	MAINTENANCE OF EQUIPMEN	0.00	0.00	5,000.00	0.00	890.46
529.02	STATE VEHICLE REPAIRS	248.66	0.00	0.00	1,310.08	423.85
529.03	GAS	51.51	185.59	0.00	4,630.67	1,775.99
529.04	STATE VEHICLE PREMIUM INS	51.00	0.00	0.00	51.00	10.00
530.00	MAINTENANCE-BLDG & GROU	0.00	0.00	80,000.00	0.00	0.00
530.03	MAINT. HULSIENDA	0.00	0.00	0.00	190.00	0.00
530.04	MAINT. GRANDSTANDS/RACE	4,169.93	0.00	0.00	4,169.93	0.00
530.06	MAINT. BARNS	728.27	7,388.99	0.00	23,233.64	8,591.50
530.07	MAINT. PLAZA DE CULTURA	0.00	0.00	0.00	2,538.39	58.26
530.08	MAINT. BOARD ROOM	0.00	0.00	0.00	269.54	170.00
530.09	MAINT. ON GROUNDS & SUPP	3,750.20	961.16	0.00	41,586.93	38,991.22
531.00	TRASH REMOVAL & CLEAN U	378.60	393.66	10,000.00	11,654.40	3,941.00
532.00	OTHER MAINTENANCE EXPEN	0.00	0.00	7,000.00	3,399.85	1,062.00
532.01	LINEN RENTAL	0.00	0.00	0.00	0.00	1,280.00
533.00	SPECIAL REPAIRS & MAINTEN	0.00	0.00	0.00	10,501.00	3,875.35
542.00	PROFESSIONAL SRVCS-PUBLI	0.00	0.00	10,000.00	10,000.00	10,000.00
543.00	SUPPLIES & EXPENSE - PUBLI	0.00	0.00	1,800.00	0.00	1,741.78
544.00	ADVERTISING	0.00	0.00	33,000.00	0.00	0.00
544.01	ADVERTISING - TELEVISION	0.00	0.00	0.00	3,290.00	3,055.00
544.02	ADVERTISING - RADIO	0.00	0.00	0.00	3,963.00	4,712.00
544.03	ADVERTISING - NEWSPAPER	0.00	0.00	0.00	8,130.00	10,163.80
544.04	ADVERTISING - OTHER	0.00	0.00	0.00	10,955.15	14,156.66
545.00	PROMOTIONAL EXPENSE	0.00	0.00	500.00	366.74	0.00
547.00	PRE-FAIR EVENTS	0.00	0.00	0.00	200.00	0.00
548.00	OTHER PUBLICITY EXPENSE	0.00	0.00	2,500.00	0.00	980.44
549.00	PUBLICITY	0.00	0.00	0.00	0.00	2,500.00
560.00	ATTENDANCE	0.00	0.00	104,100.00	0.00	0.00
561.00	ATTENDANCE SALARIES	0.00	1,485.25	0.00	26,198.95	38,456.29
561.01	PAYROLL TAXES ATTENDANC	0.00	21.54	2,000.00	397.71	550.72
561.02	FAIR SECURITY/FIRE	0.00	0.00	0.00	54,161.25	55,212.66
561.03	FAIR SECURITY/FIRE PAYROL	0.00	2.97	0.00	767.44	807.18
561.04	INTERIM ATTENDANCE	0.00	2,854.75	0.00	2,250.75	5,848.50
561.05	INTERIM ATTENDANCE P/R TA	0.00	38.43	0.00	32.65	81.86
562.00	PROFESSIONAL SERVICES-AT	0.00	0.00	66,550.00	68,050.00	64,335.00
563.00	SUPPLIES & EXPENSE - ATTE	0.00	0.00	35,000.00	22,430.62	42,134.13
564.00	OTHER ATTENDANCE EXPEN	0.00	0.00	6,000.00	2,255.00	4,484.11
570.00	MISC. FAIR	0.00	0.00	0.00	0.00	15.11
570.05	MISCELLANEOUS NON-FAIR P	0.00	0.00	1,000.00	1,390.20	205.77
571.00	PARKING LOT EXPENSE	0.00	0.00	0.00	397.66	0.00
571.02	PARKING SALARIES & WAGES	0.00	0.00	18,900.00	17,088.79	18,062.63

FOR INTERNAL USE ONLY - JANUARY 12, 2018

STATE OF CALIFORNIA AGRICULTURAL ASSOC

TWO YEAR COMPARISON

FOR THE ELEVEN MONTHS ENDING NOVEMBER 30, 2017

Variance
 (7,633.01)
 (0.80)
 15,910.78
 0.00
 2,318.95
 2,716.93
 (29,842.12)
 (13,001.92)
 (687.60)
 0.00
 (3,067.87)
 0.00
 0.00
 3,508.01
 6,974.60
 3,040.01
 (107.79)
 (890.46)
 886.23
 2,854.68
 41.00
 0.00
 190.00
 4,169.93
 14,642.14
 2,480.13
 99.54
 2,595.71
 7,713.40
 2,337.85
 (1,280.00)
 6,625.65
 0.00
 (1,741.78)
 0.00
 235.00
 (749.00)
 (2,033.80)
 (3,201.51)
 366.74
 200.00
 (980.44)
 (2,500.00)
 0.00
 (12,257.34)
 (153.01)
 (1,051.41)
 (39.74)
 (3,597.75)
 (49.21)
 3,715.00
 (19,703.51)
 (2,229.11)
 (15.11)
 1,184.43
 397.66
 (973.84)

STATE OF CALIFORNIA AGRICULTURAL ASSOC

TWO YEAR COMPARISON

FOR THE ELEVEN MONTHS ENDING NOVEMBER 30, 2017

	Current Month This Year	Current Month Last Year	Budget This Year	Year to Date This Year	Year to Date Last Year
571.03 PARKING LOT EMPLOYEE EX	0.00	0.00	0.00	247.80	871.09
572.02 SPONSORSHIP EXPENSE	0.00	0.00	0.00	289.85	283.31
572.05 SUPPLIES & EXPENSE	25.00	1,900.00	0.00	25.00	1,925.00
573.00 UTILITIES FAIRTIME	0.00	0.00	27,000.00	0.00	0.00
573.01 UTILITIES-ELECTRIC	0.00	0.00	0.00	22,306.99	19,361.03
573.02 UTILITIES-WATER	0.00	0.00	0.00	72.76	0.00
573.03 UTILITIES-SEWER	0.00	0.00	0.00	193.60	0.00
577.00 SPONSORSHIP EXPENSE FOR	0.00	0.00	0.00	592.46	405.75
578.00 OTHER MISC. FAIR(TRASH RE	0.00	0.00	20,000.00	0.00	0.00
578.01 JR. FAIRBOARD EXPENSE	0.00	2,322.21	0.00	732.32	6,248.14
578.03 TRASH REMOVAL	0.00	0.00	0.00	14,166.55	16,359.75
581.00 CASH PREMIUMS	0.00	0.00	13,000.00	14,539.00	12,193.00
582.00 TROPHIES, MEDALS, RIBBON	0.00	0.00	6,000.00	1,900.64	5,475.88
584.00 SPONSORED TROPHIES, MED	0.00	0.00	9,500.00	0.00	9,505.00
585.00 OTHER AWARD EXPENSE	0.00	0.00	0.00	75.00	215.00
631.00 EXHIBIT SALARIES	266.00	462.00	12,440.00	12,069.63	12,638.50
631.02 PAYROLL TAXES	3.86	6.70	200.00	175.04	183.29
632.00 JUDGES	0.00	0.00	12,500.00	8,100.00	6,750.00
632.01 LODGING, EXPENSES, ETC	0.00	0.00	0.00	3,745.86	3,262.30
633.00 PROFESSIONAL SERVICES-E	0.00	0.00	32,675.00	25,425.00	40,089.45
634.00 SUPPLIES & EXPENSE-EXHIBI	30.00	0.00	12,000.00	11,006.08	13,487.88
634.01 SUPPLIES & EXPENSE-PREBL	0.00	0.00	0.00	712.54	0.00
634.02 SUPPLIES & EXPENSE-DOCS	0.00	0.00	0.00	161.78	0.00
634.03 JR. EXHIBITS BLDG	0.00	0.00	0.00	2,153.08	0.00
635.00 TENT & BOOTH RENTAL	0.00	0.00	14,500.00	15,865.50	14,365.36
636.00 DECORATIONS	0.00	0.00	1,000.00	361.57	848.08
637.00 OTHER EXHIBIT EXPENSE	0.00	0.00	2,900.00	30.00	2,844.56
662.00 PROFESSIONAL SERVICES-AT	0.00	0.00	61,700.00	48,200.00	61,450.00
663.00 SUPPLIES & EXPENSE ATTRA	0.00	0.00	3,500.00	2,764.48	3,332.58
665.00 GROUNDS ACTS	0.00	0.00	38,000.00	53,100.00	33,500.00
666.00 GRANDSTAND ACTS	0.00	0.00	40,000.00	34,650.00	33,550.00
667.00 OTHER ATTRACTIONS EXPEN	0.00	0.00	8,000.00	5,471.45	1,800.00
667.01 ENT. SOUND, LIGHTS, LODGI	0.00	0.00	0.00	7,497.28	5,149.65
667.02 ENTERTAINMENT MEALS/RVD	0.00	0.00	0.00	1,552.47	0.00
670.00 INTERIM ENTERTAINMENT EX	396.72	0.00	3,000.00	396.72	0.00
800.00 PRIOR YEAR EXPENSE ADJUS	(1,537.87)	0.00	0.00	5,001.73	21.40
800.10 GENRAL EXPENSE ADJUSTM	0.00	0.00	0.00	2,585.38	0.00
851.00 SHORT/OVER TICKET SALES	0.00	0.00	0.00	279.00	872.12
851.01 SHORT/OVER BOX OFFICE	0.00	0.00	0.00	93.00	73.00
900.00 DEPRECIATION EXPENSE	0.00	0.00	85,000.00	0.00	0.00
TOTAL EXPENSES	14,693.05	90,206.65	1,581,398.00	1,199,847.76	1,296,127.18
NET INCOME	\$ (12,883.05)	\$ (88,213.65)	(266,360.00)	\$ 192,688.80	\$ 83,670.99
OTHER INCOME & REVENUES					
312.00 STATE ALLOCATIONS	\$ 0.00	\$ 0.00	0.00	\$ 40,609.00	\$ 68,190.00
NET INCOME + ALLOCATI	\$ (12,883.05)	\$ (88,213.65)	(266,360.00)	\$ 233,297.80	\$ 151,860.99

STATE OF CALIFORNIA AGRICULTURAL ASSOC
TWO YEAR COMPARISON
 FOR THE ELEVEN MONTHS ENDING NOVEMBER 30, 2017

Variance
 (623.29)
 6.54
 (1,900.00)
 0.00
 2,945.96
 72.76
 193.60
 186.71
 0.00
 (5,515.82)
 (2,193.20)
 2,346.00
 (3,575.24)
 (9,505.00)
 (140.00)
 (568.87)
 (8.25)
 1,350.00
 483.56
 (14,664.45)
 (2,481.80)
 712.54
 161.78
 2,153.08
 1,500.14
 (486.51)
 (2,814.56)
 (13,250.00)
 (568.10)
 19,600.00
 1,100.00
 3,671.45
 2,347.63
 1,552.47
 396.72
 4,980.33
 2,585.38
 (593.12)
 20.00
 0.00

(96,279.42)

109,017.81

(27,581.00)

81,436.81

State of California Agricultural Assoc
Balance Sheet
November 30, 2017

ASSETS

Current Assets

111.00 Petty Cash	\$ 400.00	
113.00 Checking Account-Operating	268,728.16	
115.00 Checking Account-Payroll	13,730.29	
116.00 Investment Account	665,339.49	
116.01 First Foundation	103,845.65	
116.02 Sun Community	104,868.46	
116.03 CVB Community	105,688.35	
117.00 Junior Livestock Auction-Bank	184,632.80	
117.01 JLA -Buyer/Seller acct	8,779.71	
117.02 Livestock Capital Improvements	58,529.15	
131.00 Accounts Receivable	(7,356.04)	
131.01 Accounts Receivable NSF Checks	7,450.97	
132.00 Accounts Receivable JLA	3,393.79	
143.00 Deferred Charges	11,781.39	
Total Current Assets		1,529,812.17

Property and Equipment

160.00 Deferred Outflows of Resources	151,598.14	
190.00 Construction in Progress	36,779.82	
193.00 Equipment	317,556.33	
193.01 A/D-Equipment	(315,254.54)	
194.00 Leasehold Improvements	3,474,870.57	
194.01 A/D Leasehold Improvements	(2,046,589.65)	
Total Property and Equipment		1,618,960.67

Other Assets

Total Other Assets		0.00
Total Assets	\$	3,148,772.84

LIABILITIES AND CAPITAL

Current Liabilities

211.00 Insurance Fees Collected	\$ (485.00)
212.00 Accounts Payable	(49.38)
220.00 Union Dues	150.79
221.00 Social Security Tax Withheld	4,042.72
221.10 Medicare Tax Withheld	(722.00)
222.00 PST Retirement Withheld	860.28
222.01 Employee Insurance	(4,627.38)
223.00 State Retirement Withheld PERS	5,962.54
224.00 State PIT Withheld	(601.25)
225.00 Federal Income Tax Withheld	5,422.92
226.00 Other Payroll Deductions	1,000.00
227.00 Wage Withholdings	537.50
228.02 Deferred Income Exhibitors	6,000.00
228.03 Deferred Income Concessions	4,000.00
228.05 Deferred Income Misc.	56,820.11
241.00 Guarantee Deposits	3,745.00
245.00 Leave Liability	20,660.40
250.01 Long Term Debt (paving)	141,089.86
251.00 Junior Livestock Auct-Reserve	192,752.67
256.00 Deferred Inflows of Resources	1,227.53
260.00 Net Pension Liability	534,595.55

State of California Agricultural Assoc
Balance Sheet
November 30, 2017

Total Current Liabilities		972,382.86
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		972,382.86
Capital		
291.00 Net Resources - Operations	1,960,421.80	
Net Income	215,968.18	
Total Capital		2,176,389.98
Total Liabilities & Capital		\$ 3,148,772.84



IMPERIAL VALLEY EXPO

CEO Report for January 2018

2017 WFA Convention

January 3-6 was the 97th Annual WFA Convention in Anaheim. Tiffinie and I attended along with board members Tirado and Watte Angulo, and CMWF Heritage Foundation Vice-President Jackson. I continued with my Institute of Fair Management training along with a number of other breakout sessions which were very beneficial. I was also a presenter on the topic of how a fair can create their own mobile app.

In late December I was notified we would be receiving an achievement award for our submission of High School Madness in the category of "Event within an Event". I was asked to do a short presentation on the event as well. We received second place in this category.

In addition to the many courses, they also had an exhibit hall which had a number of vendors, mainly entertainment industry. The exhibit hall and subsequent Entertainer Showcase will be very beneficial to our 2018 fair selections of entertainment.

Imperial County Joint Chambers Business Showcase

This event was held in the Preble building on January 11 after a one-year absence. In addition to being the host, we also had an exhibit space. We had brochures printed for the event to hand out and we also held a raffle for a family value pack for those who signed up for our email list.

OPERATING BUDGET

_____ DISTRICT AGRICULTURAL ASSOCIATION

_____ COUNTY

Conducting The _____

at _____, California

For the period of January 1, 2018 to December 31, 2018

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$1,081,585	\$1,178,906	\$1,178,906	\$1,135,635
Unrestricted Net Position - Pension			(\$471,988)	(471,988)	(338,000)
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,174,480	1,253,504	1,253,504	1,216,493
Subtotal (Total Net Resources)		2,256,065	1,960,422	1,960,422	2,014,128
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,397,603	1,323,038	1,396,339	1,334,600
State (Local/Base) Allocations (to Page 2):	31200	68,190	38,190	40,609	
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	2,419	2,419		
Capital Project Reimbursement Funds (from Sched 8A)	31900	31,752		0	0
One-time Revenue Sources (fire camp, sale of property, capital project auc	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	33,870			
TOTAL RESOURCES ACQUIRED		1,533,834	1,363,647	1,436,948	1,334,600
TOTAL RESOURCES AVAILABLE		3,789,899	3,324,069	3,397,370	3,348,728
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,176,890	1,514,398	1,341,862	1,486,001
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,176,890	1,514,398	1,341,862	1,486,001
Depreciation Expense (From Page 10)	90000	71,307	85,000	73,000	77,000
Pension Expense (From Page 10)	96000	581,279	0	(31,620)	0
TOTAL RESOURCES APPLIED		1,829,477	1,599,398	1,383,243	1,563,001
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		1,178,906	937,178	1,135,635	804,234
Unrestricted Net Position - Pension	29400	(471,988)	(471,988)	(338,000)	(338,000)
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,253,504	1,259,481	1,216,493	1,319,493
Subtotal (Total Net Res Check Figure - should equal #29100)		\$1,960,422	\$1,724,671	\$2,014,128	\$1,785,727
Reserve Percentage		100.2%	61.9%	84.6%	54.1%

Summary of Operations

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
OPERATING REVENUES:					
Admissions to Grounds	41000	\$436,714	\$418,000	\$445,923	\$420,000
Commercial Space	41500	65,200	65,000	65,947	65,000
Carnival	42100	354,666	334,300	352,051	340,000
Concessions	42200	210,467	200,238	225,726	205,000
Exhibits	43000	42,661	41,000	44,454	41,000
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000				
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	195,685	191,100	209,383	202,000
Miscellaneous Non-Fair Programs	47005	8,548	3,000		
Interim Revenue	48000	69,819	65,400	48,127	56,600
Prior Year Revenue Adjustments	49000	9,570		729	
Other Operating Revenue	49500	4,274	5,000	4,000	5,000
TOTAL OPERATING REVENUES (to Page 1)		1,397,603	1,323,038	1,396,339	1,334,600
OPERATING EXPENDITURES:					
Administration	50000	315,465	477,365	392,422	476,396
Maintenance & General Operations	52000	333,879	437,768	406,636	434,340
Publicity	54000	46,060	47,800	36,905	39,500
Attendance Operations	56000	217,098	213,650	188,097	223,545
Miscellaneous Fair	57000	64,147	65,900	57,456	50,400
Miscellaneous Non-Fair Programs	57005	304	1,000	1,390	1,000
Premiums	58000	27,389	28,500	26,020	27,580
Exhibits	63000	73,970	88,215	79,701	96,040
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	138,932	151,200	153,236	133,700
Motorized Racing	66109				
Interim Entertainment	66009		3,000		3,500
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	(41,298)			
Cash (over/under)	85000	945			
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,176,890	1,514,398	1,341,862	1,486,001
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION		220,713	(191,360)	54,477	(151,401)
Depreciation Expense	90000	71,307	85,000	73,000	77,000
Pension Expense	96000	581,279		(31,620)	
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		(431,874)	(276,360)	13,097	(228,401)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	68,190	38,190	40,609	
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		36,289	2,419		
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		\$325,192	(\$150,751)	\$95,086	(\$151,401)
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		(\$327,395)	(\$235,751)	\$53,706	(\$228,401)

Detail of Revenues

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	226,938	210,000	240,267	220,000
Discounted Fair Admissions	41020	209,776	208,000	205,656	200,000
TOTAL ADMISSIONS REVENUE	41000	436,714	418,000	445,923	420,000
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	20,200	20,000	21,327	20,000
Inside Commercial Space	41520	45,000	45,000	44,620	45,000
TOTAL COMMERCIAL SPACE REVENUE	41500	65,200	65,000	65,947	65,000
CARNIVAL REVENUE:					
Carnival	42100				
Carnival: Pre-Sale	42110	354,666	334,300	352,051	340,000
TOTAL CARNIVAL REVENUE	42100	354,666	334,300	352,051	340,000
CONCESSIONS REVENUE:					
Food Concessions	42200	210,467	158,500	173,642	160,000
Non-Food Concessions	42300		41,738	52,084	45,000
TOTAL CONCESSIONS REVENUE	42200	210,467	200,238	225,726	205,000
EXHIBITS REVENUE:					
Entry Fees	43100	36,798	35,000	37,554	35,000
Donated & Sponsored Awards	43200	4,520	5,000	6,205	5,000
Advertising in Premium Book	43300	1,343			
Other (Explain)	43400		1,000	695	1,000
TOTAL EXHIBITS REVENUE	43000	42,661	41,000	44,454	41,000
HORSE SHOW REVENUE:					
Admissions	44100				
Entry and Stake Fees	44200				
Donations for Special Prizes	44300				
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
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 2016	Budgeted 2017	Estimated 2017	Proposed 2018
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200				
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400				
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	0	0	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	87,627	82,100	86,410	82,000
Fair Program Revenue	47200				
Utility Fee Reimbursement	47300			500	
Exhibit Guide Revenue	47400	20			
Stall Rentals (Fairtime)	47500				
Camping Fees (Fairtime)	47700	46,885	46,000	47,120	48,000
Other (Explain)	47800	6,883	5,000	8,003	7,000
Sponsorships	47900	54,270	58,000	67,350	65,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	195,685	191,100	209,383	202,000
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105				
Commercial Exhibits	47205				
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505	8,548	3,000		
TOTAL MISC. NON-FAIR PROGRAMS	47005	8,548	3,000	0	0

Detail of Revenues

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
INTERIM REVENUE:					
Rental of Buildings	48100	58,514	50,000	34,000	40,000
Grounds Rentals	48200	3,850	8,000	4,800	6,000
Equipment Rentals	48300	4,602	5,000	3,527	5,000
Concessions Revenue	48400		1,800	1,000	1,000
Utility Fee Reimbursement	48500	300	600	600	600
Interim Parking Revenue	48600				
Other Interim Revenue (List)	48700	2,553		4,200	4,000
TOTAL INTERIM REVENUE	48000	69,819	65,400	48,127	56,600
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000	9,570		729	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	4,274	5,000	4,000	5,000
Donations/Sponsorships (general)	49520				
Other (Explain)	49530				
Gain on Sale of Asset	49540				
TOTAL OTHER OPERATING REVENUE	49500	4,274	5,000	4,000	5,000

Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	173,131	150,379	154,173	160,206
Salaries & Wages - Temporary	50200	4,395	33,600	21,000	33,600
Compensated Absences Expense	50300	-11,496	7,119	7,693	4,254
Employee Benefits - Employer's Share	50310	4,325	73,000	63,000	73,000
Payroll Taxes	50320	16,648	25,000	15,000	25,000
Worker's Compensation Insurance	50330	35,614	52,243	48,500	44,835
Professional Services (Contractual)	50400				
Director's Expense	50500	3,155	3,000	3,000	3,000
Traveling/Training Expense - Employees	50600	4,167	7,000	10,000	15,000
Office Supplies and Expense	50700	20,904	20,000	20,000	20,000
Telephone and Postage	50800	13,907	16,000	12,500	15,000
Dues and Subscriptions	50900	3,015	3,524	3,500	4,000
Insurance (General Liability)	51000	51,653	45,000	47,000	35,001
Other (Explain)	51100	5,587	6,000	7,000	7,000
Unemployment Insurance (Non-reimbursed)	51200	24,200	26,000	27,000	27,000
Audit Expense	51300	9,200	9,500	9,200	9,500
Current Year Bad Debt Expense	51400				
Personnel Expenses - Contribution	517	-42,939		-56,143	
TOTAL ADMINISTRATION EXPENSE	50000	315,465	477,365	392,422	476,396
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	46,777	76,108	50,000	81,320
Salaries & Wages - Temporary	52200	133,190	114,160	100,000	103,020
Employee Benefits	52210	13,961	40,000	42,089	40,000
Payroll Taxes	52220	4,962	6,500	6,500	7,000
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	10,000	10,000	10,170	5,000
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	7,289	4,000	3,600	4,000
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700		10,000		
Light, Heat, Water and Power	52800	52,215	75,000	68,000	75,000
Maintenance of Equipment - Supplies & Expense	52900	3,315	5,000	7,000	7,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	48,722	80,000	93,500	95,000
Trash Removal, Clean up (Contractual)	53100	7,230	10,000	11,276	12,000
Other (Explain)	53200	2,342	7,000	4,000	5,000
Special Repairs & Maintenance (List)	53300	3,875		10,501	
TOTAL MAINTENANCE EXPENSE	52001	333,879	437,768	406,636	434,340

Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
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	8,750	10,000	10,000	7,500
Supplies and Expense	54300	1,742	1,800		
Advertising	54400	32,087	33,000	26,338	30,000
Promotional Expense	54500		500	367	
Public Relations Expense	54600	2,500			
Pre-Fair Events	54700			200	
Other (Explain)	54800	980	2,500		2,000
TOTAL PUBLICITY EXPENSE	54000	46,060	47,800	36,905	39,500
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100				
Salaries & Wages - Temporary	56101	104,585	104,100	94,000	115,995
Employee Benefits	56110				
Payroll Taxes	56120	1,513	2,000	2,000	3,000
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	64,335	66,550	68,050	76,550
Supplies and Expense	56300	42,181	35,000	21,792	25,000
Other (Explain)	56400	4,484	6,000	2,255	3,000
TOTAL ATTENDANCE OPERATIONS	56000	217,098	213,650	188,097	223,545
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102	19,372	18,900	18,000	5,400
Program Expense	57200				
Utility Fees	57300	19,361	27,000	22,573	27,000
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	865		882	1,000
Other (Explain)	57800	24,548	20,000	16,000	17,000
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	64,147	65,900	57,456	50,400
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105				
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605	304	1,000	1,390	1,000
TOTAL MISC. NON-FAIR PROGRAMS	57005	304	1,000	1,390	1,000

Details of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	12,193	13,000	14,539	15,000
Trophies, Medals, Ribbons	58200	5,476	6,000	1,901	3,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400	9,505	9,500	9,505	9,500
Other Awards (Explain)	58500	215		75	80
TOTAL PREMIUM EXPENSE	58000	27,389	28,500	26,020	27,580
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101	6,484	12,440	12,000	12,440
Employee Benefits	63110				
Payroll Taxes	63120	94	200	200	300
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	5,006	12,500	11,846	12,500
Professional Services - Other (Contractual)	63300	35,182	32,675	25,425	39,800
Supplies and Expense	63400	9,146	12,000	13,973	14,000
Tent & Booth Rental	63500	14,365	14,500	15,866	16,000
Decorations	63600	848	1,000	362	1,000
Other (Explain)	63700	2,845	2,900	30	
TOTAL EXHIBITS EXPENSE	63000	73,970	88,215	79,701	96,040
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100				
Salaries & Wages - Temporary	64101				
Employee Benefits	64110				
Payroll Taxes	64120				
Worker's Compensation Insurance	64130				
Judges (Contractual)	64200				
Professional Services - Other (Contractual)	64300				
Supplies and Expense	64400				
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	0	0	0	0

Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
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	61,450	61,700	48,200	40,200
Supplies and Expense	66300	3,483	3,500	2,764	3,500
Rodeo	66400				
Grounds Entertainment	66500	33,500	38,000	53,100	55,000
Grandstand Entertainment	66600	33,550	40,000	34,650	25,000
Other (Explain)	66700	6,950	8,000	14,521	10,000
TOTAL FAIR ENTERTAINMENT	66000	138,932	151,200	153,236	133,700
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				500
Concerts (List)	66609				
Other (Explain)	66809		3,000		3,000
TOTAL INTERIM ENTERTAINMENT	66009	0	3,000	0	3,500

Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	15,152			
Bad Debt Expense	80020	(56,449)			
PRIOR YEAR EXPENDITURE	80000	(41,298)	0	0	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	945			
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	945	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	71,307	85,000	73,000	77,000
*PENSION EXPENSE: (To: Pg. 1)	96000	581,279		(31,620)	
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.