



The 45th DAA Board of Directors meeting is scheduled for Wednesday January 16, 2019 at 5:30 p.m., Board Room, 200 East Second Street, Imperial, California, to consider the attached agenda.

NOTICE OF MEETING

45th District Agricultural Association Board of Directors

Linsey Dale, President	Cherie Watte-Angulo, Director	Sterling Mayes, Director
Richard Acosta, Vice-President	Darrel Bostic, Director	Joseph Montenegro, Director
Cherisse Alford, Director	Geoff Holbrook, 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** - 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 Meeting December 19, 2018
 - 5.2. Rental Agreements:
 - 5.3. Standard Agreements: S19-012 through S19-20
 - 5.4. Commercial Agreements: E19-036 through E19-040
 - 5.5. Concessions Agreements: C19-27 through C19-029
 - 5.6. Financial Statements
 - 5.6.1. November 2018
6. **CEO Report-** CEO Phillips has provided a written report, but may report on items which have come up or to answer any questions on the written report.
 - 6.1. Workers Compensation for Volunteers/Directors-That members of the Board of Directors of the 45th District Agricultural Association/Imperial Valley Expo, and any volunteers donating time for the Fair, including inmates, be covered by Workers' Compensation Insurance while performing their volunteer work
 - 6.2. Discussion on the possiblity of moving small kid carnival rides to the front entrance.
7. **COMMITTEE REPORTS-**The Board may take action on specific items or on Committee Reports.
 - 7.1. *Livestock Committee* – Director Bostic
 - 7.1.1. Exhibitor Entry-Rule on missed DNA deadline by exhibitor

7.1.2. Reminder of Entry Deadline-Feb 1, 2019 1:59 pm

7.2. Buildings & Grounds Committee – Director Shropshire

7.2.1. General update on projects

7.2.1.1. Deferred Maintenance Flooring

7.2.1.2. Ticket Booth

7.2.1.3. Preble Roof

7.2.2. RV Policies

7.3. Finance Committee – Director Mayes

7.3.1. 2019 Budget

7.4. Entertainment Committee-Vice-President Acosta

7.4.1. Update on fair entertainment

8. **OLD BUSINESS**

8.1. Junior Fair Board

8.2. California Mid-Winter Fair Heritage Foundation

9. **NEW BUSINESS**

10. **NEXT MEETING**

10.1. Next Scheduled Meeting - February 20, 2019.

11. **ADJOURNMENT**



IMPERIAL VALLEY EXPO

**45th DISTRICT AGRICULTURAL ASSOCIATION
IMPERIAL VALLEY EXPO
BOARD OF DIRECTORS MEETING
December 19, 2018**

MINUTES

The regularly scheduled meeting of the 45th District Agricultural Association, Board of Directors met in the Boardroom at the Imperial Valley Expo on December 19, 2018 at 5:00 p.m.

DIRECTORS PRESENT:

President Linsey Dale, Vice-President Richard Acosta, Geoff Holbrook, Cherisse Alford, Cherie Watte Angulo, Darrel Bostic, Sterling "Arkie" Mayes, Joe Montenegro

DIRECTORS ABSENT:

George "Bo" Shropshire

OTHERS PRESENT:

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

1. **CALL TO ORDER** - President Dale called the meeting to order at 5:09 pm
2. **PLEDGE OF ALLEGIANCE** -Treasurer Hindman led the group in the flag salute
3. **ROLL CALL APPROVAL OF EXCUSED ABSENCES** -Roll was noted,
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.
 - 4.1. Donna Grizzle past board member. She spoke about the Imperial Valley Pioneers museum and the desire to have the Plaza de las Culturas building be used during fair to display and educate visitors about all the cultures which are a part of the Imperial Valley.
 - 4.2. Daniel Ramirez-Calexico FFA Advisor talked about the FFA ag mechanics. He stated that Showworks has been a problem because most kids, families there don't have credit cards.
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 Meeting November 14, 2018
 - 5.2. Rental Agreements: l18-055, l18-056, l19-008, l19-009
 - 5.3. Standard Agreements: S19-001 through S19-011
 - 5.4. Commercial Agreements: E19-001 through E19-035
 - 5.5. Financial Statements
 - 5.5.1. October 2018

- ❖ **Director Montenegro moved to approve the consent agenda**
- ❖ **Director Mayes seconded the motion**
 - ✓ **Directors Holbrook, Angulo, Alford, Acosta, Bostic, Mayes, Montenegro were in favor and the motion carried.**

6. **CEO REPORT**-CEO Phillips has provided a written report, but may report on items which have come up or to answer any questions on the written report.

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

7.1. Livestock Committee – Director Bostic

7.1.1. Exhibitor Entry-Rule on missed DNA deadline by exhibitor

7.1.1.1. Director Bostic reported that a DNA deadline was missed by the exhibitor and they are seeking to petition the board for entry. Gabino Mendoza the FFA Advisory for the petitioner spoke and said due to a busy October, November he didn't realize that he had not ordered the DNA kit on November 9. He contacted CEO Phillips, to inform him of the missed deadline. He states that the blame is squarely on his shoulders. He spoke of the exhibitor, and as a self starter has been a good student.

The exhibitor got up and presented folders of the paperwork which has the bill of sale, vet reports, etc. The exhibitor spoke about the work which has been put into this project.

- ❖ **Director Montenegro moved to allow the exhibitor to turn in the DNA late with CEO Phillips delivering the DNA kit and verifying the USDA ear tag is the same as what is in the submitted paperwork with the Bill of Sale, the community service to be determined.**
- ❖ **Director Mayes seconded the motion**
 - **Holbrook-Yes, Angulo-Yes, Alford-No, Acosta-Yes, Bostic-Abstain, Mayes-Yes, Montenegro-Yes**

7.1.2. RFID Wands-Recommend approval of purchase of 4 RFID wands.

- ❖ **Director Acosta moved to approve the purchase of 4 RFID wands**
- ❖ **Director Montenegro seconded the motion**
 - ✓ **Directors Holbrook, Angulo, Alford, Acosta, Bostic, Mayes, Montenegro were in favor and the motion carried.**

7.1.3. Shavings Bid-Director Bostic informed the board the bid for shavings has been released and closes on January 21, 2019

7.2. Buildings & Grounds Committee – Director Shropshire

7.2.1. General update on projects

7.2.1.1. Deferred Maintenance Flooring-Director Shropshire reported the progress on the epoxy flooring being done in the Hulsienda, the livestock office and the Rustic. CEO Phillips reported he is in communication with CFSA offices to request utilization of the contingency funds to do the south office and the grandstand restrooms.

7.2.1.2. Roof repairs-CEO Phillips reported to the board about the leak in the Hulsienda building. He received a quote to have the entire roof resprayed with foam. No action was taken

7.2.2. LED Lighting in arenas-CEO Phillips reported a desire to put LED lighting in the livestock arenas. The addition of LED lighting there would not only improve lighting and save electricity it would also remove the pendent lighting which would make room to potentially put industrial fans in the future.

7.3. Finance Committee – Director Mayes

7.3.1. Initial report from audit. Treasurer Hindman shared the information to the board on the initial findings from the audit. There were a few minor items which related to internal processes such as timecards not signed. No major items were in the preliminary report.

7.3.2. HSM Wristband Prices/Manic Monday Increase from \$3 to \$5

❖ **Director Montenegro moved to approve the price increase for Manic Monday and HSM Wristbands to \$5.00**

❖ **Director Acosta seconded the motion**

✓ **Directors Holbrook, Angulo, Alford, Acosta, Bostic, Mayes, Montenegro were in favor and the motion carried.**

7.3.3. Contracting Policies-The finance committee will discuss implementation of contracting policies allowed for a DAA per AB 2490.

❖ **Director Holbrook moved to approve the contracting policies recommended by the finance committee as they had been presented to the board.**

❖ **Director Angulo seconded the motion**

✓ **Directors Holbrook, Angulo, Alford, Acosta, Bostic, Montenegro were in favor, Director Mayes abstained, motion carried.**

7.3.4. Signing Authority-CEO Phillips is requesting an increase in signing authority. CEO Phillips requested an increase in signing authority as it relates to payroll due to the difficulty in obtaining a second signature in a timely manner to distribute payroll checks.

❖ **Director Angulo moved to increase the signing authority of CEO Phillips for payroll purposes to \$5,000**

❖ **Director Montenegro seconded the motion**

State of California Agricultural Assoc
Balance Sheet
November 30, 2018

ASSETS

Current Assets

111.00	Petty Cash	\$	423.62	
113.00	Checking Account-Operating		184,241.88	
115.00	Checking Account-Payroll		28,143.55	
116.00	Investment Account		765,854.40	
116.01	First Foundation		104,576.42	
116.02	Sun Community		106,190.50	
116.03	CVB Community		107,019.36	
117.00	Junior Livestock Auction-Bank		112,397.72	
117.01	JLA -Buyer/Seller acct		123,245.44	
117.02	Livestock Capital Improvements		29,134.46	
131.00	Accounts Receivable		142,357.18	
131.01	Accounts Receivable NSF Checks		1,497.00	
132.00	Accounts Receivable JLA		3,846.00	
143.00	Deferred Charges		9,172.68	
	Total Current Assets			1,718,100.21

Property and Equipment

160.00	Deferred Outflows of Resources		151,598.14	
193.00	Equipment		317,556.33	
193.01	A/D-Equipment		(316,405.45)	
194.00	Leasehold Improvements		3,697,610.83	
194.01	A/D Leasehold Improvements		(2,121,506.07)	
	Total Property and Equipment			1,728,853.78

Other Assets

	Total Other Assets			0.00
	Total Assets	\$		3,446,953.99

LIABILITIES AND CAPITAL

Current Liabilities

200.00	OBLIGATIONS & NET RESOURCES	\$	(227.00)	
211.00	Insurance Fees Collected		4,284.45	
220.00	Union Dues		416.20	
221.00	Social Security Tax Withheld		1,130.14	
221.10	Medicare Tax Withheld		44.93	
222.00	PST Retirement Withheld		688.01	
222.01	Employee Insurance		(2,609.03)	
223.00	State Retirement Withheld PERS		1,362.12	
223.01	Other Post-Employment Benefits		1,387.44	
224.00	State PIT Withheld		1,616.75	
225.00	Federal Income Tax Withheld		2,774.37	
226.00	Other Payroll Deductions		3,585.94	
227.00	Wage Withholdings		537.50	
228.01	Deferred Income Sponsorship		4,500.00	
228.02	Deferred Income Exhibitors		7,600.00	
228.03	Deferred Income Concessions		4,000.00	
228.05	Deferred Income Misc.		53,226.36	
241.00	Guarantee Deposits		3,925.00	
245.00	Leave Liability		31,594.68	
250.01	Long Term Debt (paving)		171,778.92	
251.00	Junior Livestock Auct-Reserve		182,580.16	
256.00	Deferred Inflows of Resources		1,227.53	

State of California Agricultural Assoc
Balance Sheet
November 30, 2018

260.00	Net Pension Liability	<u>534,595.55</u>	
	Total Current Liabilities		1,010,020.02
Long-Term Liabilities			
	Total Long-Term Liabilities		<u>0.00</u>
	Total Liabilities		1,010,020.02
Capital			
291.00	Net Resources - Operations	2,110,181.45	
	Net Income	<u>326,752.52</u>	
	Total Capital		<u>2,436,933.97</u>
	Total Liabilities & Capital	\$	<u><u>3,446,953.99</u></u>

✓ Directors Holbrook, Angulo, Alford, Acosta, Bostic, Mayes, Montenegro were in favor and the motion carried.

7.4. Marketing/Sponsorship Committee – President Dale

- 7.4.1.** Fair Sponsor Packets -President Dale reported the Sponsor Packets are available for those who have signed up to deliver to a potential sponsor.

7.5. Entertainment Committee-Vice-President Acosta

- 7.5.1.** Vice President Acosta turned the floor over to CEO Phillips to inform the board of a more refined entertainment lineup.

8. OLD BUSINESS

- 8.1.** Junior Fair Board-Director Alford reported the parades the JFB had participated in and which ones were coming up.d

- 8.2.** California Mid-Winter Fair Heritage Foundation- Director Veronica Wright reported on behalf of the foundation. She reported on some of the projects which the foundation is looking at doing. She mentioned they have acquired a full-liquor license for the Rustic Bar.

9. NEW BUSINESS

- 9.1. None

10. NEXT MEETING

- 10.1.** Next Scheduled Meeting - January 16, 2019.

- 11. ADJOURNMENT-** There being no further business to discuss, President Dale adjourned the meeting at 6:54 pm.

**45th DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS' MEETING
January 16, 2019
STANDARD AGREEMENTS**

Contract #	Contractor	Service	Amount
S19-012	Paul Cooper	Livestock Auctioneer	\$500.00
S19-013	Seth Seever	Livestock Auctioneer	\$2,350.00
S19-014	Stilt Circus	Entertainment	\$6,000.00
S19-015	Hypnotist Suzy Haner	Entertainment	\$10,000.00
S19-016	Wilson Events	Entertainment Coordination, Entertainment Liason	\$4,200.00
S19-017	Terry Godfrey	Entertainment- Magician	\$7,500.00
S19-018	Dennis Forel	Entertainment- Balloonacy	\$5,600.00
S19-019	Cattle Judge	Livestock Judge	\$1,400.00
S19-020	Rabbit Judge	Livestock Judge	\$400.00

**45th DISTRICT AGRICULTURAL ASSOCIATION
 BOARD OF DIRECTORS' MEETING
 JANUARY 16, 2019
 COMMERCIAL VENDORS LOG**

Contract #	Contractor	Goods/Services
E19-036	TERMINIX OF IMPERIAL VALLEY	Answer questions regarding pest and termite services; hand out emery boards and plastic bugs
E19-037	BLACK TIE LLC	Walk on Water
E19-038	IID	Hand-out information
E19-039	IV CYCLE CENTER	Display of ATV's, Motorcycles, Jet Skis, and Toy Haulers
E19-040	STITCHING DREAMS	Sale of customs embroidery for caps, sweaters, beanies, handkerchiefs, visors, custom stickers, custom sweaters, custom t-shirts.

**45th DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS' MEETING**

January 16, 2019

CONCESSION VENDORS LOG

Contract #	Contractor	Goods
C19-027	GIANT ICE CREAM CONE	SALE OF ICE CREAM CONE, ICE CREAM WAFFLE CONE, FROZEN BANANA, SUNDAE, AND BOTTLED WATER
C19-028	ALL SO GOOD	SALE OF FRIDGE BOWLS, SAMPLER PLATTER (FRIED RICE, CHOW MEIN, TERIKAYI CHICKEN, TERIYAKE BEEF, ORANGE CHICKEN), COMBOS INCLUDING FRIED RICE, CHOW MEIN, AND EGG ROLL (TERIYAKI CHICKEN, TERIYAKI BEEF, ORANGE CHICKEN, SPICKY BEEF, VEGETARIAN, SWEET-N-SOUR, FRIED SHRIMP), TERIYAKI CHICKEN ON A STICK, TERIYAKI BEEF ON A STICK, SHRIMP ON A STICK, SOFT DRINKS (SM/MED/LARGE/ SOUVENIR) AND WATER BOTTLES.
C19-029	GRAND BEVERAGE, INC.	SALE OF REGULAR FRIES, CURLY FRIES, TATOR TOTS, CHIPS, SWEET POTATO, BAKED POTATO (CHILI/ CHEESE TOPPING), WATER AND SODA.

State of California Agricultural Assoc
Cash Disbursements Journal
 For the Period From Nov 1, 2018 to Nov 30, 2018

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

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
11/2/18	19250V	241.00 113.00	I18-44 deposit refund I.C. Sheriff's Office	500.00	500.00
11/2/18	19256	241.00 113.00	deposit refund I18-044 I.C. Sheriff's Activity League	500.00	500.00
11/9/18	19257	227.00 227.00 113.00	case 0250077407-01 Oct 1 -15 case 0250077407-01 Oct 16-31 California State Disbursement Unit	537.50 537.50	1,075.00
11/13/18	19258	530.09 113.00	valley urgent care, medical clearance reimbursement Andy Bernal	70.00	70.00
11/14/18	19259	227.00 113.00	acct JK-226-2972 Court-Ordered Debt Collections	273.30	273.30
11/14/18	19260	212.00 113.00	Invoice: 35471 AM Copier	119.19	119.19
11/14/18	19261	212.00 212.00 212.00 212.00 113.00	Invoice: 044317 Invoice: 044463 Invoice: 044267 Invoice: 044641 Calif Fair Service Authority	2,916.74 957.90 1,046.29 281.20	5,202.13
11/14/18	19262	212.00 113.00	Invoice: Sept-Oct 2018 City of Imperial	2,639.64	2,639.64
11/14/18	19263	212.00 113.00	Invoice: Oct 2018 SEIU Local 1000 Membership Dept	70.94	70.94
11/14/18	19264	212.00 113.00	Invoice: 18304 Rick's Roadrunner	25.98	25.98
11/14/18	19265	212.00 113.00	Invoice: BE003075947 Delta Dental	402.74	402.74
11/14/18	19266	212.00 113.00	Invoice: 6-363-70230 Fed Ex	110.65	110.65
11/14/18	19267	212.00 113.00	Invoice: 453735 Fulton Distributing	318.12	318.12
11/14/18	19268	212.00 212.00 212.00 113.00	Invoice: Oct 2018 Alan Invoice: Oct 2018 JD Invoice: Oct 2018 Tiff U.S. BANK CORPORATE PAYMENT CENTER	408.00 15.99 65.30	489.29
11/14/18	19269	212.00 113.00	Invoice: sept-Oct 2018 Imperial Irrigation Dist.	4,938.83	4,938.83
11/14/18	19270	212.00 212.00 113.00	Invoice: 800123/5 Invoice: 831312/5 Imperial Stores	63.71 86.60	150.31
11/14/18	19271	212.00 113.00	Invoice: B24963 Imperial Truss And Lumber	22.60	22.60
11/14/18	19272	212.00 212.00 212.00	Invoice: 902773 Invoice: 916131 Invoice: 902130	75.85 184.51 38.02	

State of California Agricultural Assoc
Cash Disbursements Journal
 For the Period From Nov 1, 2018 to Nov 30, 2018

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		212.00	Invoice: 902520	232.85	
		212.00	Invoice: 902772	122.84	
		212.00	Invoice: 901706 1	44.43	
		212.00	Invoice: 901401 1	30.88	
		212.00	Invoice: 901730 1	44.67	
		212.00	Invoice: 902733	21.25	
		212.00	Invoice: 901408	208.68	
		212.00	Invoice: 902341	36.43	
		212.00	Invoice: 901756	165.49	
		113.00	Lowe's		1,205.90
11/14/18	19273	113.00	VOID		
11/14/18	19274	212.00	Invoice: 859570	127.34	
		113.00	McNeece Bros. Oil Co., Inc.		127.34
11/14/18	19275	212.00	Invoice: 1412013	82.00	
		212.00	Invoice: 1412470	125.00	
		113.00	Pestmaster Services		207.00
11/14/18	19276	212.00	Invoice: 2312	1,160.13	
		113.00	Reliance Communications		1,160.13
11/14/18	19277	212.00	Invoice: 9443201 110118	63.39	
		113.00	Sparkletts		63.39
11/14/18	19278	212.00	Invoice: 82157094-0002	1,158.63	
		113.00	Sunbelt Rentals		1,158.63
11/14/18	19279	212.00	Invoice: 5959-8		51.18
		212.00	Invoice: 5958-0		56.57
		212.00	Invoice: 5956-4	203.59	
		212.00	Invoice: 5865-7	299.44	
		212.00	Invoice: 5688-5	173.42	
		212.00	Invoice: 5881-4	227.50	
		212.00	Invoice: 5860-8		350.29
		212.00	Invoice:		102.65
			OE0074358Q8545		
		212.00	Invoice: 5862-4	99.44	
		212.00	Invoice: 5935-8	379.33	
		212.00	Invoice: 5905-1	173.42	
		212.00	Invoice: 5859-0	350.29	
		212.00	Invoice: 7166-3	350.29	
		212.00	Invoice: 20921		100.00
		113.00	The Sherwin-Williams Co.		1,596.03
11/14/18	19280	113.00	VOID		
11/14/18	19281	212.00	Invoice: 0009250102218	649.52	
		113.00	Time Warner Cable		649.52
11/14/18	19282	212.00	Invoice: 9817466224	257.29	
		113.00	Verizon		257.29
11/14/18	19283	212.00	Invoice: 2980	490.00	
		113.00	Zamora's Backflow Service		490.00
11/14/18	19284	530.09	inv 3063335 rental of tables and chairs	250.00	
		113.00	Vicent Zambrano		250.00
11/14/18	19285	227.00	0250077407-01 Nov 1-15	537.50	
		113.00	California State Disbursement Unit		537.50
11/19/18	19286	241.00	I18-050 deposit refund	250.00	
		113.00	Sandy Salgado		250.00
11/19/18	19287	241.00	I8-45 deposit refund	100.00	
		113.00	Desert Show Pigs		100.00

State of California Agricultural Assoc
Cash Disbursements Journal
For the Period From Nov 1, 2018 to Nov 30, 2018

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Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
11/19/18	19288	241.00 113.00	E18-53 deposit refund Robert Hernandez	150.00	150.00
	Total			<u>25,772.14</u>	<u>25,772.14</u>

State of California Agricultural Assoc
Cash Receipts Journal
For the Period From Nov 1, 2018 to Nov 30, 2018

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
11/2/18	228.01	ck#2671	2019 Jr Pygmy Goat Showmanship belt buckle sponsor		150.00
	228.01		2019 Sr. Dog Showmanship belt buckle sponsor		150.00
	113.00		Marc Prinity	300.00	
11/5/18	131.00	visa 12991	Invoice: 3313		405.00
	113.00		Sandy Salgado	405.00	
11/6/18	228.01	ck#032462	2019 Sr Rabbit showmanship belt buckle sponsor		150.00
	113.00		Spruce Farms	150.00	
11/6/18	228.01	ck#2277	2019 Jr Swine Showmanship belt buckle sponsor		150.00
	113.00		Ken Peterson Family	150.00	
11/6/18	228.01	ck#12942	2019 Reserve Grand Champion Beef belt buckle sponsor		150.00
	113.00		Claypool Distributors	150.00	
11/6/18	228.01	ck#17056	2019 reserve grand champion swine belt buckle sponsor		150.00
	113.00		Richard Acosta	150.00	
11/6/18	228.01	ck#024193	2019 Reserve Grand Champion breeding beef belt buckle sponsor		150.00
	228.01		2019 Jr Beef Showmanship belt buckle sponsor		150.00
	113.00		Hutchinson Family	300.00	
11/7/18	211.00	ck#150341271	118-054 insurance for event		95.00
	113.00		Imperial Irrigation District	95.00	
11/7/18	228.01	ck#10615	2019 Grand Champion Feeder Calf belt buckle sponsor		150.00
	113.00		Aleta & Bo Shropshire	150.00	
11/8/18	432.00	ck#379	2019 Grand Champion Swine belt buckle sponsor		150.00
	113.00		David Ross & Family	150.00	
11/8/18	228.01	ck#430	2019 Jr 4-H Horse Showmanship belt buckle sponsor		150.00
	113.00		Desert Valley Barrel Racing Assoc	150.00	
11/8/18	228.03	ck#5698	C19-006 concession deposit		1,000.00
	228.05		2 RVs		900.00
	113.00		Funnel Cakes West	1,900.00	
11/8/18	228.02	ck#40337	E19-009 booth fee		5,250.00
	228.05		RV		450.00

State of California Agricultural Assoc
Cash Receipts Journal
For the Period From Nov 1, 2018 to Nov 30, 2018

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
	228.05		storage truck with out elect		100.00
	228.05		golf cart permit		75.00
	228.05		2 extra days tv		90.00
	113.00		Dandy Souvenir	5,965.00	
11/8/18	228.03	ck#1149823872	C19-005 concession deposit		1,000.00
	228.05		RV fairtime		450.00
	113.00		Sierra Kettle Corn	1,450.00	
11/9/18	228.02	ck#1209	E19-028 outside space rental		750.00
	113.00		Freckles Pony Rides	750.00	
11/13/18	131.00	visa 13005	Invoice: 3313		405.00
	113.00		Sandy Salgado	405.00	
11/13/18	228.01	ck#062006	2019 Fair Sponsor		1,500.00
	113.00		Rockwood Chemical Co.	1,500.00	
11/13/18	228.01	ck#12079	Jr Poultry showmanship belt buckle sponsor		150.00
	113.00		Smoketree Ranches	150.00	
11/13/18	228.01	ck#33051	Reserve Grand Champion Market Goat belt buckle Sponsor		150.00
	113.00		Imperial Tarp & Cover, Inc.	150.00	
11/16/18	228.03	ck#7485	C19-002 concessions deposit		1,000.00
	228.05		RV		450.00
	228.05		storage truck with electric		200.00
	228.05		add electric		75.00
	113.00		Vic Marcus	1,725.00	
11/16/18	228.02	visa 13010	E19-003 booth fee		1,100.00
	113.00		Sundance Engraving	1,100.00	
11/16/18	228.01	ck#992480	2019 FFA Feeder Calf Showmanship belt buckle sponsor		150.00
	228.01		2019 FFA Poultry showmanship belt buckle sponsor		150.00
	228.01		2019 FFA Dairy Cattle Showmanship belt buckle sponsor		150.00
	228.01		2019 FFA Pygmy Goat Showmanship belt buckle sponsor		150.00
	228.01		2019 FFA Sheep Showmanship belt buckle Sponsor		150.00
	113.00		Farm Credit Services Southwest	750.00	
11/19/18	228.01	ck#4158	2019 Sr Dairy Cattle Showmanship belt buckle sponsor		150.00
	113.00		Moolane Calf Ranch	150.00	
11/19/18	228.01	ck#4890	2019 Jr Sheep belt buckle sponsor		150.00

State of California Agricultural Assoc
Cash Receipts Journal
 For the Period From Nov 1, 2018 to Nov 30, 2018

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Date	Account ID	Transaction Ref	Line Description	Debit Amt	Credit Amt
	113.00		Justin Brady Family	150.00	
11/19/18	228.01	ck#47906	reserve doe in show for dairy goat belt		150.00
	113.00		buckle sponsor		
			IV Milling	150.00	
11/26/18	228.02	ck#1212	E19-0058 booth fee		500.00
	113.00		Foote Massage Company	500.00	
11/26/18	228.03	ck#7535	C19-007 concessions deposit		1,000.00
	228.05		RVS		900.00
	113.00		storage truck with electric		200.00
			Golden West Concessions, Inc.	2,100.00	
11/30/18	481.00	ck#575640	I18-052 rental of Plaza		300.00
	241.00		clean up damage deposit 18-52		200.00
	113.00		I.C. Behavioral Health	500.00	
11/30/18	241.00	ck#3313	I18-048 clean up damage deposit		200.00
	211.00		general liability ins		95.00
	211.00		liquor liability		310.00
	481.02		guards		220.00
	483.00		rental of tables and chairs		450.00
	113.00		IBEW Local 569	1,275.00	
11/30/18	481.00	cash 13019	I18-51 rental of casa		400.00
	211.00		I18-51 Ins		95.00
	113.00		Tiffine Macias	495.00	
11/30/18	131.00	ck#19020806	Invoice: 3314		650.00
	113.00		Imp. Co. Office of Education	650.00	
				<u>23,965.00</u>	<u>23,965.00</u>

State of California Agricultural Assoc

Two Year Comparison

For the Eleven Months Ending November 30, 2018

	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	220,000.00	\$ 230,585.00	\$ 251,516.79
411.00 DISCOUNTED FAIR ADMISSIO	0.00	0.00	200,000.00	0.00	0.00
411.01 Concession/Commercial Passes	0.00	0.00	0.00	3,396.00	3,498.00
411.02 Livestock Passes	0.00	0.00	0.00	44,192.00	43,584.00
411.03 Grandstand Fair Admission	0.00	0.00	0.00	21,740.00	0.00
411.04 Pre-Sale Passes adult	0.00	0.00	0.00	169,955.00	117,648.00
411.05 Pre-Sale Passes Child	0.00	0.00	0.00	0.00	38,664.00
411.06 Pre-Sale Passes Senior	0.00	0.00	0.00	0.00	5,760.00
415.10 Outside Commercial Space	0.00	0.00	20,000.00	19,593.00	21,327.00
415.20 Inside Commercial Space	0.00	0.00	45,000.00	38,300.00	44,620.00
420.00 CONCESSIONS	0.00	0.00	0.00	0.00	550.00
421.01 Carnival - Pre-Sale	0.00	0.00	340,000.00	370,943.00	352,051.00
422.00 Food Concessions	0.00	0.00	160,000.00	191,395.76	173,092.04
423.00 Non Food Concessions	0.00	0.00	45,000.00	0.00	0.00
424.00 Fairtime Alcohol sales	0.00	0.00	0.00	52,357.91	52,083.94
431.00 Entry fees	0.00	0.00	35,000.00	39,372.00	37,553.50
432.00 Donated & Sponsored Awards	150.00	0.00	5,000.00	11,550.00	6,205.00
434.00 Other Exhibit Revenue	0.00	0.00	1,000.00	735.00	695.00
435.00 Junior Exhibits Bldg.	0.00	0.00	0.00	1,454.09	0.00
459.35 Other-Miscellaneous	0.00	0.00	0.00	995.00	0.00
469.03 Other Interim Admissions	0.00	0.00	0.00	1.59	0.00
470.00 MISCELLANEOUS FAIR	0.00	0.00	0.00	600.00	0.00
471.00 Parking Revenue	0.00	0.00	82,000.00	85,991.00	86,410.00
473.00 Reimbursements	0.00	0.00	0.00	729.50	500.00
474.00 Exhibit Guide Revenue	0.00	0.00	0.00	40.00	0.00
476.20 JLA Sponsorships	0.00	0.00	0.00	0.00	5,460.00
476.30 JLA Advertising	0.00	0.00	0.00	0.00	690.00
476.60 JLA Other Revenue	120.43	54.40	0.00	130,025.52	556.39
476.70 Recpts from Buyers/Bank	0.00	0.00	0.00	4,473.89	1,897.12
477.00 Camping fees	0.00	0.00	48,000.00	51,640.00	46,670.00
477.01 Storage fee	0.00	0.00	0.00	600.00	300.00
477.02 Golf cart permit	0.00	0.00	0.00	150.00	150.00
478.00 Other Misc. Revenues	0.00	0.00	7,000.00	3,862.41	8,003.25
479.00 Sponsorships	0.00	0.00	65,000.00	75,500.00	67,350.00
481.00 Building Rental	2,750.00	300.00	40,000.00	33,344.75	26,582.50
481.01 RV Park	0.00	360.00	0.00	420.00	1,170.00
481.02 Labor and Supplies	420.00	0.00	0.00	9,455.00	5,195.00
481.03 Marquee rental	0.00	0.00	0.00	100.00	600.00
482.00 Rental of Grounds	0.00	600.00	6,000.00	9,870.00	4,900.00
483.00 Rental of Equipment	1,130.00	0.00	5,000.00	9,884.00	3,526.50
484.00 Concessions Revenue	0.00	550.00	1,000.00	0.00	550.00
485.00 Utility fee Reimbursement	0.00	0.00	600.00	600.00	600.00
487.00 Other Interim Revenue	0.00	0.00	4,000.00	1,000.00	770.00
489.00 Program Rebates	0.00	0.00	0.00	931.00	918.83
490.00 PRIOR YEAR REVENUE ADJU	0.00	0.00	0.00	815.50	729.00
495.00 OTHER OPERATING REVENUE	0.00	0.00	0.00	0.00	13.00
Total Revenues	4,570.43	1,864.40	1,329,600.00	1,616,597.92	1,412,389.86

Expenses

501.00 Admin. Salaries-Permanent	13,576.00	12,844.00	160,206.00	148,527.66	141,328.55
502.00 Admin. Salaries-Temporary	2,193.25	787.50	33,600.00	11,819.25	16,124.00
503.00 Compensated Absences Expens	0.00	0.00	4,254.00	0.00	0.00
503.10 Employee Benefits	5,940.93	(40,207.47)	73,000.00	63,678.52	5,999.46
503.20 Payroll Taxes - Admin.	1,004.45	917.56	25,000.00	11,138.17	10,929.00

FOR INTERNAL USE ONLY - January 3, 2019

State of California Agricultural Assoc

Two Year Comparison

For the Eleven Months Ending November 30, 2018

	Current Month This Year	Current Month Last Year	Budget This Year	Year to Date This Year	Year to Date Last Year	
503.30	Worker's Comp Insurance	1,046.29	3,170.25	44,835.00	23,912.55	41,972.73
505.00	Directors' Expense	0.00	0.00	3,000.00	1,231.08	2,856.68
506.00	Travel/Training Expense	250.00	1,036.73	15,000.00	9,778.78	7,083.45
507.00	Office Supplies & Expense	261.88	631.05	20,000.00	19,297.16	13,981.05
508.00	TELEPHONE & POSTAGE	0.00	0.00	15,000.00	0.00	0.00
508.01	Postage	15.99	15.99	0.00	2,139.08	3,031.16
508.02	Fed-X	110.65	0.00	0.00	170.99	15.39
508.03	Telephone	257.29	729.54	0.00	9,506.32	7,291.48
509.00	Dues & Subscriptions	144.00	144.00	4,000.00	2,821.70	3,632.63
510.00	General Liability Insurance	2,916.74	2,333.41	35,001.00	52,898.75	44,019.65
511.00	Other Administrative Expenses	1,624.75	11.20	7,000.00	1,773.93	118.40
512.00	Unemployment Insurance	3,235.00	11,322.00	27,000.00	13,783.49	26,958.78
513.00	Audit Cost	0.00	0.00	9,500.00	9,200.00	9,200.00
519.00	Administration Expense	638.74	617.01	0.00	5,035.08	7,182.36
521.00	Maintenance Salaries-Permanen	6,026.50	4,060.00	81,320.00	48,861.47	45,703.92
522.00	Maintenance Salaries-Temporar	7,106.50	10,683.14	103,020.00	102,151.29	93,968.75
522.10	Employee Benefits	3,216.61	(10,312.54)	40,000.00	31,278.47	12,921.40
522.20	Payroll Taxes	527.06	409.66	7,000.00	4,506.83	3,929.22
522.30	Worker's Comp Insurance	0.00	0.00	0.00	3,736.22	0.00
523.00	Professional Services- Maint.	0.00	0.00	5,000.00	5,000.00	10,000.00
525.00	Rental-Maintenance Equipment	1,158.63	0.00	4,000.00	2,463.93	3,585.52
528.00	UTILITIES	0.00	0.00	75,000.00	0.00	0.00
528.01	Utilities-Electric	0.00	5,301.38	0.00	36,715.04	41,241.40
528.02	Utilities-Water	1,398.71	1,137.88	0.00	13,356.29	8,739.71
528.03	Utilities-Sewer	1,240.93	466.46	0.00	10,688.49	5,461.96
528.04	Utilities-Natural Gas	0.00	32.42	0.00	165.61	170.21
529.00	Maintenance of Equipment	0.00	0.00	7,000.00	0.00	0.00
529.02	State vehicle repairs	0.00	248.66	0.00	1,150.40	1,310.08
529.03	Gas	0.00	51.51	0.00	3,285.66	4,630.67
529.04	State Vehicle Premium Ins.	0.00	51.00	0.00	0.00	51.00
530.00	MAINTENANCE-BLDG & GROU	0.00	0.00	95,000.00	0.00	0.00
530.01	Maint. Casa Bldg.	0.00	0.00	0.00	302.31	0.00
530.02	Maint. Preble	1,596.03	0.00	0.00	1,596.03	0.00
530.03	Maint. Hulsienda	0.00	0.00	0.00	0.00	190.00
530.04	Maint. Grandstands/racetrack	331.52	4,169.93	0.00	331.52	4,169.93
530.06	Maint. Barns	0.00	728.27	0.00	299.70	23,233.64
530.07	Maint. Plaza de Cultura	0.00	0.00	0.00	493.22	2,538.39
530.08	Maint. Board Room	89.10	0.00	0.00	23,622.46	269.54
530.09	Maint. on grounds & supplies	2,214.69	3,750.20	0.00	33,304.70	41,586.93
531.00	Trash Removal & Clean Up Non-	0.00	378.60	12,000.00	999.86	11,654.40
532.00	Other Maintenance Expense	0.00	0.00	5,000.00	1,559.02	3,399.85
533.00	Special Repairs & Maintenance	0.00	0.00	0.00	8,000.00	10,501.00
542.00	Professional Srvc-Publicity	0.00	0.00	7,500.00	5,000.00	10,000.00
543.00	Supplies & Expense - Publicity	0.00	0.00	0.00	8,816.28	0.00
544.00	ADVERTISING	0.00	0.00	30,000.00	0.00	0.00
544.01	Advertising - Television	0.00	0.00	0.00	3,419.00	3,290.00
544.02	Advertising - Radio	0.00	0.00	0.00	4,213.00	3,963.00
544.03	Advertising - Newspaper	0.00	0.00	0.00	6,750.00	8,130.00
544.04	Advertising - Other	0.00	0.00	0.00	7,385.00	10,955.15
545.00	Promotional Expense	0.00	0.00	0.00	0.00	366.74
547.00	Pre-fair events	0.00	0.00	0.00	0.00	200.00
548.00	Other Publicity Expense	0.00	0.00	2,000.00	927.51	0.00
561.00	Attendance Salaries	0.00	0.00	115,995.00	22,854.27	26,198.95
561.01	Payroll Taxes Attendance	0.00	0.00	3,000.00	331.40	397.71
561.02	Fair Security/Fire	0.00	0.00	0.00	58,685.40	54,161.25
561.03	Fair Security/Fire Payroll Exp	0.00	0.00	0.00	817.96	767.44
561.04	Interim Attendance	0.00	0.00	0.00	5,328.25	2,250.75

State of California Agricultural Assoc

Two Year Comparison

For the Eleven Months Ending November 30, 2018

	Current Month This Year	Current Month Last Year	Budget This Year	Year to Date This Year	Year to Date Last Year
561.05 Interim Attendance P/R Taxes	0.00	0.00	0.00	110.28	32.65
562.00 Professional Services-Attend.	0.00	0.00	76,550.00	78,550.00	68,050.00
563.00 Supplies & Expense - Attend.	0.00	0.00	25,000.00	28,427.17	22,430.62
564.00 Other Attendance Expense	0.00	0.00	3,000.00	5,845.59	2,255.00
570.00 MISC. FAIR	0.00	0.00	0.00	1,724.01	0.00
570.05 MISCELLANEOUS NON-FAIR P	0.00	0.00	0.00	0.00	1,390.20
571.00 Parking Lot Expense	0.00	0.00	0.00	172.52	397.66
571.01 Parking Salaries & Wages - Per	0.00	0.00	5,400.00	0.00	0.00
571.02 Parking Salaries & Wages Temp	0.00	0.00	0.00	970.75	17,088.79
571.03 Parking lot employee expense	0.00	0.00	0.00	1,773.75	247.80
571.06 Salaries & Wages Temporary	0.00	0.00	0.00	3,099.25	0.00
571.25 Payroll Taxes	0.00	0.00	0.00	84.74	0.00
572.02 Sponsorship Expense	0.00	0.00	0.00	2,408.80	289.85
572.05 Supplies & Expense	0.00	25.00	0.00	0.00	25.00
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	18,102.54	22,306.99
573.02 Utilities-Water	0.00	0.00	0.00	3,851.45	72.76
573.03 Utilities-Sewer	0.00	0.00	0.00	3,217.33	193.60
574.00 Exhibit Guide Expense	0.00	0.00	0.00	774.96	0.00
576.20 JLA-BBQ, Lunch, Dinner, etc	0.00	0.00	0.00	4,675.50	4,849.00
576.30 JLA-Labor Costs	0.00	0.00	0.00	4,768.58	11,305.49
576.40 JLA-Publicity & Marketing	0.00	0.00	0.00	8,656.89	265.82
576.70 JLA-Other	22,805.26	0.00	0.00	66,250.22	44,677.13
577.00 Sponsorship Expense for Fair	0.00	0.00	1,000.00	291.23	592.46
578.00 Other Misc. Fair(trash removal	0.00	0.00	17,000.00	25,999.38	0.00
578.01 Jr. Fairboard Expense	0.00	0.00	0.00	3,155.73	732.32
578.03 Trash Removal	0.00	0.00	0.00	0.00	14,166.55
581.00 Cash Premiums	0.00	0.00	15,000.00	14,232.00	14,539.00
582.00 Trophies, Medals, Ribbons	0.00	0.00	3,000.00	3,762.11	1,900.64
584.00 Sponsored trophies, medals,etc	0.00	0.00	9,500.00	9,428.77	0.00
585.00 Other Award Expense	0.00	0.00	80.00	20.35	75.00
631.00 Exhibit Salaries	0.00	266.00	12,440.00	10,106.00	12,069.63
631.02 Payroll Taxes	0.00	3.86	300.00	146.53	175.04
632.00 Judges	0.00	0.00	12,500.00	7,950.00	8,100.00
632.01 Lodging, expenses, etc	0.00	0.00	0.00	3,458.97	3,745.86
633.00 Professional Services-Exhibits	0.00	0.00	39,800.00	28,170.00	25,425.00
634.00 Supplies & Expense-Exhibits	0.00	30.00	14,000.00	24,233.07	11,006.08
634.01 Supplies & Expense-Preble bldg	0.00	0.00	0.00	5,675.45	712.54
634.02 Supplies & Expense-docs farm	0.00	0.00	0.00	227.20	161.78
634.03 Jr. Exhibits Bldg	0.00	0.00	0.00	441.76	2,153.08
635.00 Tent & Booth Rental	0.00	0.00	16,000.00	14,840.50	15,865.50
636.00 Decorations	0.00	0.00	1,000.00	878.12	361.57
637.00 Other Exhibit Expense	0.00	0.00	0.00	0.00	30.00
662.00 Professional Services-Attract.	0.00	0.00	40,200.00	61,700.00	48,200.00
663.00 Supplies & Expense Attract.	0.00	0.00	3,500.00	3,619.56	2,764.48
665.00 Grounds Acts	0.00	0.00	55,000.00	57,400.00	53,100.00
666.00 Grandstand Acts	0.00	0.00	25,000.00	41,870.00	34,650.00
667.00 Other Attractions Expense	0.00	0.00	10,000.00	7,835.40	5,471.45
667.01 Ent. Sound, lights, lodging et	0.00	0.00	0.00	3,865.38	7,497.28
667.02 Entertainment meals/Ryders	0.00	0.00	0.00	0.00	1,552.47
670.00 INTERIM ENTERTAINMENT EX	0.00	396.72	3,500.00	0.00	396.72
800.00 PRIOR YEAR EXPENSE ADJUS	4,550.81	(1,537.87)	0.00	9,001.78	5,001.73
800.03 PY Depreciation Adjustment	8,068.92	0.00	0.00	8,068.92	0.00
800.10 Genral Expense Adjustment	0.00	0.00	0.00	16,298.15	2,585.38
850.00 CASH SHORTAGES & OVERA	0.00	0.00	0.00	106.89	0.00
851.00 Short/Over Ticket Sales	0.00	0.00	0.00	917.04	279.00
851.01 Short/Over Box Office	0.00	0.00	0.00	(4.00)	93.00

FOR INTERNAL USE ONLY - January 3, 2019

State of California Agricultural Assoc

Two Year Comparison

For the Eleven Months Ending November 30, 2018

	Current Month This Year	Current Month Last Year	Budget This Year	Year to Date This Year	Year to Date Last Year
900.00 Depreciation Expense	<u>29,781.70</u>	<u>0.00</u>	<u>77,000.00</u>	<u>29,781.70</u>	<u>0.00</u>
Total Expenses	<u>123,328.93</u>	<u>14,693.05</u>	<u>1,562,001.00</u>	<u>1,472,051.42</u>	<u>1,260,945.20</u>
Net Income	<u>\$ (118,758.50)</u>	<u>\$ (12,828.65)</u>	<u>(232,401.00)</u>	<u>\$ 144,546.50</u>	<u>\$ 151,444.66</u>

OPERATING BUDGET

_____ DISTRICT AGRICULTURAL ASSOCIATION

_____ COUNTY

Conducting The _____

at _____, California

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

	Acct. No.	Actual 2017	Budgeted 2018	Estimated 2018	Proposed 2019
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$1,178,906	\$1,135,635	\$1,225,379	\$876,390
Unrestricted Net Position - Pension		(\$471,988)	(\$338,000)	(338,000)	0
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,253,504	1,216,493	1,269,025	1,196,939
Subtotal (Total Net Resources)		1,960,422	2,014,128	2,156,404	2,073,329
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,401,592	1,334,600	1,479,018	1,479,500
State (Local/Base) Allocations (to Page 2):	31200	38,190	38,190		
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	2,419	2,419		
Capital Project Reimbursement Funds (from Sched 8A)	31900			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				
TOTAL RESOURCES ACQUIRED		1,442,201	1,375,209	1,479,018	1,479,500
TOTAL RESOURCES AVAILABLE		3,402,623	3,389,337	3,635,421	3,552,829
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,252,757	1,486,001	1,487,092	1,607,602
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,252,757	1,486,001	1,487,092	1,607,602
Depreciation Expense (From Page 10)	90000	71,307	77,000	75,000	77,000
Pension Expense (From Page 10)	96000	(31,620)	0	0	0
TOTAL RESOURCES APPLIED		1,292,445	1,563,001	1,562,092	1,684,602
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		1,225,379	844,843	876,390	666,952
Unrestricted Net Position - Pension	29400	(384,225)	(338,000)		
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,269,025	1,319,493	1,196,939	1,201,275
Subtotal (Should equal Total Net Resource Figure above)		\$2,110,179	\$1,826,336	\$2,073,329	\$1,868,227
Reserve Percentage		97.8%	56.9%	58.9%	41.5%

Summary of Operations

	Acct. No.	Actual 2017	Budgeted 2018	Estimated 2018	Proposed 2019
OPERATING REVENUES:					
Admissions to Grounds	41000	\$445,620	\$420,000	\$469,868	\$460,000
Commercial Space	41500	65,947	65,000	57,893	55,000
Carnival	42100	352,051	340,000	370,943	380,000
Concessions	42200	225,726	205,000	243,754	230,000
Exhibits	43000	44,454	41,000	52,511	57,500
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	1,030		1,696	20,000
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	209,383	202,000	218,553	215,000
Miscellaneous Non-Fair Programs	47005				
Interim Revenue	48000	52,466	56,600	58,000	57,000
Prior Year Revenue Adjustments	49000	729		800	
Other Operating Revenue	49500	4,187	5,000	5,000	5,000
TOTAL OPERATING REVENUES (to Page 1)		1,401,592	1,334,600	1,479,018	1,479,500
OPERATING EXPENDITURES:					
Administration	50000	390,467	476,396	447,662	484,990
Maintenance & General Operations	52000	353,712	434,340	407,712	445,312
Publicity	54000	36,154	39,500	46,533	45,000
Attendance Operations	56000	177,973	223,545	204,823	245,550
Miscellaneous Fair	57000	56,156	50,400	65,280	73,000
Miscellaneous Non-Fair Programs	57005	1,445	1,000		
Premiums	58000	16,515	27,580	27,443	28,000
Exhibits	63000	61,537	96,040	95,331	101,150
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	154,518	133,700	176,290	184,600
Motorized Racing	66109				
Interim Entertainment	66009	897	3,500		
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	3,011		15,000	
Cash (over/under)	85000	372		1,017	
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,252,757	1,486,001	1,487,092	1,607,602
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION					
		148,835	(151,401)	(8,074)	(128,102)
Depreciation Expense	90000	71,307	77,000	75,000	77,000
Pension Expense	96000	(31,620)			
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION & PENSION		109,148	(228,401)	(83,074)	(205,102)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	38,190	38,190		
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		2,419	2,419		
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, CURRENT YEAR		\$189,444	(\$110,792)	(\$8,074)	(\$128,102)
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, CURRENT YEAR		\$149,757	(\$187,792)	(\$83,074)	(\$205,102)