

Trial Balance
Current (10/1/2024 - 10/31/2024)
Unit Of Measure: \$

Sacramento County Fair
Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11310-00-000-A Cash in Operation - FSB #006207104	184,782.92	328,025.52	100,247.16	227,778.36	412,561.28
11410-00-000-A Cash in Premium - FSB #2206639	96,003.58			0.00	96,003.58
11600-00-000-A Cash in Time Deposit FSB#6000327	135,872.36			0.00	135,872.36
11610-00-000-A Cash in bank - FSB MM #1061	685,791.37	2,669.96		2,669.96	688,461.33
11700-20-200-A Cash in JLA - FSB #2206548	99,568.00	110,655.00	34.50	110,620.50	11,052.50
11710-20-200-A Cash in JLA MMA - FSB #6522319	156,288.24	608.47		608.47	156,896.71
11800-00-000-A Restricted Cash - FSB	0.34			0.00	0.34
13100-00-000-A Accounts Receivable	0.00	327,948.07	327,948.07	0.00	0.00
13100-20-200-A Accounts Receivable - JLA	14,903.75		10,655.00	10,655.00-	4,248.75
13199-00-000-A AR Clearing Account	0.00	10,732.45	10,732.45	0.00	0.00
14300-00-000-A Deferred Charges	13,385.16	1,400.00	8,747.72	7,347.72-	6,037.44
16000-00-000-A Deferred Outflow of Resources	20,649.60			0.00	20,649.60
19200-00-000-A Buildings & Improvements	76,730.63			0.00	76,730.63
19210-00-000-A Accumulated Depreciation-Buildings & Imp	76,730.63-			0.00	76,730.63-
19300-00-000-A Equipment	16,550.94			0.00	16,550.94
19310-00-000-A Accumulated Depreciation - Equipment	11,887.20-		113.75	113.75-	12,000.95-
20100-00-000-A PR Liability	0.00	233.65	358.32	124.67-	124.67-
21100-00-000-A Insurance Fees Collected	220.00			0.00	220.00
21200-00-000-A Accounts Payable	5,124.47-	27.54	1,448.20	1,420.66-	6,545.13-
22100-00-000-A Medicare Tax Payable	0.00	9.14	9.14	0.00	0.00
22200-00-000-A Social Security Tax Payable	0.00	39.06	39.06	0.00	0.00
22400-00-000-A State Taxes Payable	0.00		0.00	0.00	0.00
22500-00-000-A Federal Income Tax Payable	0.00		0.00	0.00	0.00
22800-00-000-A Deferred Income	4,682.00-			0.00	4,682.00-
24800-00-000-A Worker's Compensation Liability	2,972.56	1,036.79	19.22	1,017.57	3,990.13
25200-20-200-A Consignment - JLA	2.01-			0.00	2.01-
29100-00-000-A Resource Available for Operation	1,340,406.95-			0.00	1,340,406.95-
29100-20-200-A Reserve for Junior Livestock	205,629.50-			0.00	205,629.50-
31200-00-000-A State Allocation	51,000.00-			0.00	51,000.00-
31300-00-000-A Training Allocations & Other Fiscal & Admin Assist	92,912.89-			0.00	92,912.89-
40000-40-100-A Admissions - Regular Fair	0.00		389,571.21	389,571.21-	389,571.21-
40000-75-100-A Admissions - Arena	168.00-		112.00	112.00-	280.00-
40000-75-152-A Admission - Monter Truck/Truck Pull	924.00-		8,301.00	8,301.00-	9,225.00-
40000-75-153-A Admission - Rodeo	4,044.00-		27,525.00	27,525.00-	31,569.00-
40000-75-154-A Admission - Destruction Derby	672.00-		24,267.00	24,267.00-	24,939.00-
40010-40-100-A Admissions - Discount General	0.00		93,160.00	93,160.00-	93,160.00-
40020-40-100-A Admissions - Discount Livestocks	33,092.00-		33,092.00-	33,092.00	0.00
40030-40-100-A Admission - Discounted Vendors	1,067.21-		1,067.21-	1,067.21	0.00
40500-40-100-A Carnival	91,450.80-			0.00	91,450.80-
40520-40-100-A Carnival Pre-Sale Livestock	32,040.00-			0.00	32,040.00-
41010-40-100-A Commerical Space - Outside	13,050.00-			0.00	13,050.00-
41020-40-100-A Commerical Space - Inside	28,302.00-			0.00	28,302.00-
41030-40-100-A Commercial Space Application Fees	1,360.00-			0.00	1,360.00-
41500-20-200-A Commission - JLA	100,630.61-			0.00	100,630.61-
42200-40-100-A Concessions - Food	14,565.00-			0.00	14,565.00-
42210-40-100-A Concessions - Safe Food Handling Fee	3,734.00-			0.00	3,734.00-
42220-40-100-A Concessions - Food Vendor Util Fees	5,385.00-			0.00	5,385.00-
42230-40-100-A Concessions - Other	171,203.22-			0.00	171,203.22-
42300-40-100-A Concessions - Food ApplicationFee	225.00-			0.00	225.00-
42310-40-100-A Concessions - RV/Stock Truck Revenue	7,130.00-			0.00	7,130.00-
43000-40-100-A Entry Fees - Adult	43,735.00-			0.00	43,735.00-
43050-40-155-A Entry Fee - Horse Drug Test Fee	378.00-			0.00	378.00-
43100-40-100-A Donated/Sponsored Awards Livestock	8,300.00-			0.00	8,300.00-
43230-80-100-A Lawn/Picnic Revenues	750.00-			0.00	750.00-
43300-40-155-A Horse Show - Stall Fees	400.00-			0.00	400.00-
43310-40-155-A Horse Show - Other Revenues	1,011.00-			0.00	1,011.00-
45000-40-100-A Parking Revenue	15,993.00-			0.00	15,993.00-
45010-40-100-A Levee Parking	22,130.00-			0.00	22,130.00-
45020-40-100-A Other Parking	30.00-			0.00	30.00-
48550-40-100-A Livestock Insurance	4,930.00-			0.00	4,930.00-

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48700-20-200-A Other Revenue - JLA	9,170.25-		608.47	608.47-	9,778.72-
48700-40-100-A Other (Specify)	5,371.21-		35,909.23	35,909.23-	41,280.44-
48800-20-200-A Sponsorships - JLA	210.00-			0.00	210.00-
48800-40-100-A Sponsorships	62,350.00-			0.00	62,350.00-
49000-00-000-A Prior Year Revenue	10,166.25-			0.00	10,166.25-
49000-20-200-A Prior Year Adjustment - JLA	24,628.82-			0.00	24,628.82-
49500-00-000-A Other Operating (Interest) Revenue	21,576.42-		2,669.96	2,669.96-	24,246.38-
50100-11-000-A Salaries & Wages - Temp ADM	53,373.67	315.00		315.00	53,688.67
50100-12-000-A Salaries & Wages - Temp MN	29,418.04			0.00	29,418.04
51000-11-000-A Employee Benefits - ADM	4,630.56			0.00	4,630.56
51000-12-000-A Employee Benefits - MN	108.15			0.00	108.15
51100-11-000-A Payroll Taxes - ADM	2,988.32	24.10		24.10	3,012.42
51100-12-000-A Payroll Taxes - MN	426.55			0.00	426.55
51200-11-000-A Workers Compensation Expenses - ADM	7,472.59	19.22		19.22	7,491.81
52000-13-100-A Advertising - PUB	119,347.45			0.00	119,347.45
52000-20-200-A Publicity & Marketing - JLA	15,620.52			0.00	15,620.52
54000-11-000-A Other (bank fees and other finance chrg) - ADM	20,885.04	6,780.07	77.45	6,702.62	27,587.66
57000-11-000-A Dues & Subscriptions - ADM	13,248.80			0.00	13,248.80
58000-75-100-A Entertainment Svcs - ENT	286,067.50			0.00	286,067.50
58010-75-100-A Grounds Act - ENT	15,000.00			0.00	15,000.00
58030-75-100-A Entertainment - Building C	6,220.00			0.00	6,220.00
60000-11-000-A GL & Prop Ins - ADM	13,444.88	1,281.93		1,281.93	14,726.81
63000-12-000-A Light, Heat, Water and Power- MN	450.00		16,816.06-	16,816.06	17,266.06
63500-80-100-A Tent & Booth Rental - MF	22,692.00			0.00	22,692.00
63600-80-100-A Decorations - MF	1,200.39			0.00	1,200.39
64010-12-000-A Supplies & Expenses - Equipment MN	9,628.53			0.00	9,628.53
65000-11-000-A Misc Other Expenses - ADM	4,585.00			0.00	4,585.00
65000-20-200-A Other - JLA	21,139.76	34.50	6,726.68	6,692.18-	14,447.58
65000-40-100-A Miscellaneous Fair Expenses - Lodging - MF	20,990.30			0.00	20,990.30
65000-60-100-A Other (Levee Parking exp) - MF	0.00		296.00-	296.00	296.00
65000-75-152-A Monster Truck - ENT	265.00			0.00	265.00
65000-75-153-A Arena Entertainment Expenses - ENT	85,010.00			0.00	85,010.00
65000-75-154-A Demo Derby - ENT	490.00			0.00	490.00
65010-40-100-A Comm Exh & Concession Expense - MF	0.00		18,737.50-	18,737.50	18,737.50
65010-75-153-A Rodeo Sound - ENT	4,350.00			0.00	4,350.00
65020-20-200-A BBQ/Meal - JLA	879.81			0.00	879.81
66000-80-100-A Premium Cash Awards - EXH	20.00			0.00	20.00
66010-80-100-A Trophies, Ribbons Livestock - EXH	11,789.87			0.00	11,789.87
69000-11-000-A Professional Service - ADM	66,622.65			0.00	66,622.65
69000-12-000-A Professional Svcs (Contract) - MN	39,500.00			0.00	39,500.00
69000-13-100-A Professional Services - PUB	44,904.15			0.00	44,904.15
69000-20-200-A Professional Services JLA	28,415.00		2,560.00-	2,560.00	30,975.00
69000-30-100-A Professional Service - Livestock	16,080.54			0.00	16,080.54
69000-40-100-A Professional Service - CalExpo	67,026.00	6,429.00	173,722.30-	180,151.30	247,177.30
69000-80-100-A Professional Services - Judges - EXH	15,137.32			0.00	15,137.32
69020-11-000-A Professional Services - Contracts	59,208.50			0.00	59,208.50
71000-13-100-A Promotional Expenses - PUB	8,190.30			0.00	8,190.30
72010-12-000-A Maintenance Rental of Equipment - MN	27,465.22		3,863.50-	3,863.50	31,328.72
72300-00-000-A Equipment Expense - GEN	362.52		742.80-	742.80	1,105.32
74000-11-000-A Supplies & Expenses - ADM	672.10			0.00	672.10
74000-12-000-A Supplies & Expenses - MN	390.23			0.00	390.23
74000-13-100-A Supplies & Expense - PUB	5,540.53			0.00	5,540.53
74000-20-200-A Supplies & Expense - JLA	28,825.91			0.00	28,825.91
74000-30-100-A Supplies & Expenses - Livestock	7,535.98			0.00	7,535.98
74000-40-155-A Supplies & Expenses - Horse Show	589.80			0.00	589.80
74000-80-100-A Supplies & Expense - EXH	26,326.84			0.00	26,326.84
75000-11-000-A Telephone & Internet - ADM	1,773.29			0.00	1,773.29
80000-00-000-A Prior Year Op Exp - GEN	5,695.43			0.00	5,695.43
80000-20-200-A Prior Year Expense - JLA	936.20			0.00	936.20
90000-00-000-A Depreciation Expense	1,023.75	113.75		113.75	1,137.50

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
\$ Grand Totals	0.00	798,383.22	798,383.22	0.00	0.00

52nd DAA, Sacramento County Fair
Summary of Operations
October 31, 2024

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2023	29100	1,264,305
Unrestricted Net Position - Pension	1/1/2023	29400	-
Net Resources-Restricted	1/1/2023	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2023	29000	(945)
Prior Year Adjustment <i>(FY 20/21 GASB 68 Adjustment)</i>	1/1/2023		
TOTAL NET RESOURCES, Beginning			\$ 1,263,360
RESOURCES ACQUIRED:			
Operating Revenues	10/31/2024	various	1,152,889
State (Local/Base) Allocation(s) (F&E)	10/31/2024	31200	51,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	10/31/2024	31300	92,913
Capital Project Reimbursement Funds	10/31/2024	31800	-
One-time Revenue Sources (fire camp, sale of property)	10/31/2024	31900	-
Other (e.g. Flex Capital)	10/31/2024	34000	-
TOTAL RESOURCES ACQUIRED			1,296,802
RESOURCES APPLIED:			
Operating Expenditures	10/31/2024	various	1,355,778
Depreciation Expense	10/31/2024	90000	1,138
Pension Expense	10/31/2024	96000	-
OPEB Expense	10/31/2024	96001	-
TOTAL RESOURCES APPLIED			1,356,916
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			
			(60,113)
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	10/31/2024	29100	\$1,275,743
Unrestricted Net Position - Pension/OPEB	10/31/2024	29400	-
Net Resources-Restricted	10/31/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	10/31/2024	29000	4,551
TOTAL NET RESOURCES, Ending			\$1,280,294
Unrestricted Reserve Percentage			94.10%

52nd DAA, Sacramento County Fair
Statement of Net Position
October 31, 2024

ASSETS

CURRENT ASSETS

Cash	1,332,899
Cash Junior Livestock	167,949
Accounts Receivable	-
Accounts Receivable Junior Livestock	4,249
Deferred Charges	6,037
TOTAL CURRENT ASSETS	1,511,134

FIXED ASSETS

Buildings & Improvements	76,731
Accumulated Depreciation-B&I	(76,731)
Equipment	16,551
Accumulated Depreciation-Equip	(12,001)
Leasehold Improvement	-
Accumulated Depn - Leasehold Improvement	-
TOTAL FIXED ASSETS	4,550

DEFERRED INFLOWS OF RESOURCES

Deferred Outflow of Resources Pension	20,650
Deferred Outflow of Resources OPEB	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	20,650

TOTAL ASSETS

\$ 1,536,334

LIABILITIES & NET RESOURCES

LIABILITIES

Fees Collected	(220)
Accounts Payable	6,545
Accounts Payable JLA	-
Payroll Liabilities	125
Taxes and Retirement Payable	-
Deferred Income	4,682
Guarantee Deposits	-
Compensated Leave Liability	-
Workers Compensation	(3,990)
Loans Payable	-
Loan Payable - SB84	-
Consignment - JLA	2
Net Pension Liability	-
Net OPEB Liability	-
TOTAL LIABILITIES	7,144

DEFERRED INFLOWS OF RESOURCES

Deferred Inflow of Resources - Pension	-
Deferred Inflow of Resources - OPEB	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-

NET RESOURCES

Junior Livestock Auction Reserve	205,630
Net Resoures - Unrestricted	\$1,275,743
Net Income - JLA	43,563
Unrestricted Net Position - Pension/OPEB	-
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	4,551
TOTAL NET RESOURCES	1,529,486

TOTAL LIABILITIES & NET RESOURCES

\$ 1,536,630

52nd DAA, Sacramento County Fair

Income Statement

October 31, 2024

Description	Acct. No.	Current Month	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:							
ADMISSION REVENUES	ADMIS	448,572	482,731	454,156	456,000	(26,731)	106%
COMMERCIAL SPACES	COMSP	-	42,712	72,809	65,000	22,288	66%
CARNIVAL REVENUES	CARN	-	123,491	178,485	196,000	72,509	63%
CONCESSION REVENUES	CONC	-	202,242	202,608	212,200	9,958	95%
EXHIBIT REVENUES	EXHRE	-	53,163	46,440	53,500	337	99%
HORSE SHOW REVENUES	HSREV	-	1,411	1,760	2,150	739	66%
FAIR ENTERTAINMENT REVENUE	ETREV	60,205	66,013	74,505	138,000	71,987	48%
MISC FAIR REVENUES	MFREV	35,909	146,713	149,249	119,250	(27,463)	123%
INTERIM REVENUES	INTRE	-	-	-	-	-	0%
PRIOR YEAR REVENUES	PYREV	-	10,166	2,501	2,500	(7,666)	407%
OTHER REVENUES	OTREV	2,670	24,246	14,817	7,500	(16,746)	323%
TOTAL OPERATING REVENUES		\$ 547,356	\$ 1,152,889	\$ 1,197,331	\$ 1,252,100	\$ 99,211	92%
OPERATING EXPENDITURES:							
ADMINSTRATIVE EXPENSES	ADMEX	8,343	257,248	182,391	213,350	(43,898)	121%
MAINTENANCE EXPENSES	MNEXP	20,680	128,066	134,475	192,231	64,165	67%
PUBLICITY EXPENSES	PUBEX	-	177,982	122,144	169,471	(8,511)	105%
ATTENDANCE EXPENSES	ATEXP	-	-	-	106,048	106,048	0%
MISC FAIR EXPENSES	MFEXP	198,889	286,905	291,881	64,000	(222,905)	448%
INTERIM EXPENSES	INTEX	-	-	-	-	-	0%
PREMIUM EXPENSES	PREME	-	11,810	20,775	42,015	30,205	28%
EXHIBIT EXPENSES	EXHEX	-	88,973	21,171	86,206	(2,767)	103%
HORSE SHOW EXPENSES	HSEXP	-	590	346	5,723	5,133	10%
ENTERTAINMENT EXPENSES	ENTEX	-	397,403	354,619	408,330	10,928	97%
EQUIPMENT EXPENSES	EQUIP	743	1,105	1,581	25,000	23,895	4%
PRIOR YEAR EXPENSE ADJUSTMENT	PYEXP	-	5,695	43,714	-	(5,695)	0%
CASH SHOR & OVER	CASOS	-	-	(84)	-	-	0%
OTHER EXPENSES	OTHEX	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES		\$ 228,654	\$ 1,355,778	\$ 1,173,011	\$ 1,312,374	\$ (43,404)	103%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION		\$ 318,702	\$ (202,889)	\$ 24,320	\$ (60,274)	\$ 142,615	337%
Depreciation	90000	114	1,138	1,138	-	(1,138)	0%
Pension Expense	96000	-	-	-	-	-	0%
OPEB Expense	96001	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION		\$ 318,588	\$ (204,026)	\$ 23,183	\$ (60,274)	\$ 143,752	338%
STATE ALLOC-SECTION 19630	31200	-	51,000	50,440	50,440	(560)	101%
OTHER F&E ALLOCATIONS	31300	-	92,913	2,425	2,425	(90,488)	3831%
F&E PROJECT FUNDS	31800	-	-	-	-	-	0%
FLEX Capital	31900	-	-	-	-	-	0%
STATE ALLOCATION-CAP IMPR	34000	-	-	-	-	-	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION		\$ 318,702	\$ (58,976)	\$ 77,185	\$ (7,409)	\$ 51,567	796%
NET PROFIT/LOSS AFTER DEPRE & PENSION		\$ 318,588	\$ (60,113)	\$ 76,048	\$ (7,409)	\$ 52,704	811%

52nd DAA, Sacramento County Fair

Revenue Report

October 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ADMISSIONS TO GROUNDS:						
Admission - Regular	40000-40-100	389,571	419,916	420,000	30,429	93%
Discounted Admission - General	40010-40-100	93,160	32,368	13,000	(80,160)	717%
Discounted Admission - Livestock	40020-40-100	-	1,872	23,000	23,000	0%
Discounted Admission - Vendors	40030-40-100	-	-	-	-	0%
TOTAL ADMISSION TO GROUNDS		\$ 482,731	\$ 454,156	\$ 456,000	\$ (26,731)	106%
INDUSTRIAL & COMMERCIAL SPACE:						
Commercial Space - Outside	41010-40-100	13,050	25,244	25,000	11,950	52%
Commercial Space - Inside	41020-40-100	28,302	43,165	40,000	11,698	71%
Commercial Space Application Fees	41030-40-100	1,360	4,280	-	(1,360)	0%
Commercial Exhibit Utilities Fees	41040-40-100	-	120	-	-	0%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		\$ 42,712	\$ 72,809	\$ 65,000	\$ 22,288	66%
CARNIVAL REVENUE:						
Carnival	40500-40-100	91,451	135,490	110,000	18,549	83%
Carnival: Pre-sale	40510-40-100	-	11,155	41,000	41,000	0%
Carnival: Pre-sale Livestock	40520-40-100	32,040	31,840	45,000	12,960	71%
TOTAL CARNIVAL REVENUE		\$ 123,491	\$ 178,485	\$ 196,000	\$ 72,509	63%
CONCESSION REVENUE:						
Food Concession	42200-40-100	14,565	178,508	180,000	165,435	8%
Non-Food Concession - Safe Food Handling Fees	42210-40-100	3,734	873	5,000	1,266	75%
Non-Food Concession - Food Vendor Utility Fees	42220-40-100	5,385	5,270	6,000	615	90%
Non-Food Concession - Others	42230-40-100	171,203	10,088	9,500	(161,703)	1802%
Non-Food Concession - Food Application Fees	42300-40-100	225	460	4,500	4,275	5%
Non-Food Concession - RV/Stock Truck Revenues	42310-40-100	7,130	7,410	7,200	70	99%
TOTAL CONCESSION REVENUE		\$ 202,242	\$ 202,608	\$ 212,200	\$ 9,958	95%
EXHIBIT REVENUE:						
Entry Fees - Adult	43000-40-100	43,735	-	-	(43,735)	0%
Entry Fee - Livestock	43010-40-100	-	-	43,000	43,000	0%
Entry Fees - Indoor Junior	43020-40-100	-	-	-	-	0%
Entry Fees - Online Processing	43040-40-100	-	40,950	-	-	0%
Donation/Sponsored Awards Livestock	43100-40-100	8,300	4,800	7,000	(1,300)	119%
Advertising - Exhibit Book	43210-80-100	-	-	-	-	0%
Premium Book Donations	43220-80-100	-	-	-	-	0%
Lawn/Picnic Revenues	43230-80-100	750	450	-	(750)	0%
TOTAL EXHIBIT REVENUE		\$ 52,785	\$ 46,200	\$ 50,000	\$ (2,785)	106%
HORSE SHOW REVENUE:						
Entry Fees - Horse Show	43030-40-155	-	-	3,500	3,500	0%
Stall Fees - Horse Show	43300-40-155	400	1,760	1,900	1,500	21%
Other Revenues - Horse Show	43310-40-155	1,011	-	250	(761)	404%

Revenues

52nd DAA, Sacramento County Fair
Revenue Report
October 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Sponsorship - Horse Show	48550-40-155	-	725	775	775	0%
TOTAL HORSE SHOW REVENUE		\$ 1,411	\$ 2,485	\$ 6,425	\$ 5,014	22%
ENTERTAINMENT FAIR REVENUE						
Admission - Rodeo	40000-75-153	31,569	-	35,000	3,431	90%
Admission - Jarriepo	40000-75-156	-	-	65,000	65,000	0%
Admission - Destruction Derby	40000-75-154	24,939	-	28,000	3,061	89%
Admission - Monter Truck/Truck Pull	40000-75-152	9,225	-	10,000	775	92%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 65,733	\$ -	\$ 138,000	\$ 72,267	48%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)						
Levee Parking	45010-40-100	22,130	20,080	38,000	15,870	58%
Other Parking	45020-40-100	30	3,264	-	(30)	0%
Camp Fees Exhibitor	47000-40-100	-	946	750	750	0%
Equipment Rental	48300-40-100	-	7,690	-	-	0%
Reimbursement - Livestock	48500-40-100	-	0	-	-	0%
Livestock - Insurance	48550-40-100	4,930	4,880	-	(4,930)	0%
Others	48700-40-100	41,280	29,197	500	(40,780)	8256%
Sponsorship	48800-40-100	62,350	72,992	80,000	17,650	78%
TOTAL MISCELLANEOUS FAIR		\$ 130,720	\$ 139,049	\$ 119,250	\$ (11,470)	110%

**52nd DAA, Sacramento County Fair
Revenue Report
October 31, 2024**

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	10,166	2,501	2,500	(7,666)	407%
TOTAL PRIOR YEAR REVENUE		\$ 10,166	\$ 2,501	\$ 2,500	\$ (7,666)	407%
OTHER OPERATING REVENUE						
Other Operating (ATM/Interest)	49500-00-000	24,246	14,817	7,500	(16,746)	323%
Other Income	48700-00-000	-	-	-	-	0%
Sponsorship Foundation Contribution	48820-40-100	-	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		\$ 24,246	\$ 14,817	\$ 7,500	\$ (16,746)	323%

52nd DAA, Sacramento County Fair

Expense Report October 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ADMINISTRATION EXPENSE						
Salaries & Wages - Permanent	50000-11-000	-	-	-	-	0%
Salaries & Wages - Temporary	50100-11-000	53,689	23,763	20,000	(33,689)	268%
Compensated Leave	50300-11-000	-	-	-	-	0%
Employee Benefits	51000-11-000	4,631	7,650	10,000	5,369	46%
Payroll Taxes	51100-11-000	3,012	4,242	1,700	(1,312)	177%
Workers Comp Insurance	51200-11-000	7,492	(2,013)	4,500	(2,992)	166%
Unemployment Insurance	51300-11-000	-	-	1,200	1,200	0%
Current Year Bad Debt	53000-11-000	-	-	-	-	0%
Bank fees and CC Charges	54000-11-000	27,588	7,298	-	(27,588)	0%
Director's Expense	56000-11-000	-	-	2,500	2,500	0%
Dues & Subscription	57000-11-000	13,249	2,864	3,200	(10,049)	414%
Liability Insurance	60000-11-000	14,727	15,109	17,500	2,773	84%
Revenue Protection	60020-11-000	-	-	-	-	0%
Junior Fairboard Expense	65000-11-200	-	-	-	-	0%
Other Misc Expense	65000-11-000	4,585	2,584	7,000	2,415	66%
Postage	67000-11-000	-	-	-	-	0%
Professional Services	69000-11-000	66,623	59,525	46,950	(19,673)	142%
Audit Expense	69030-11-000	-	-	-	-	0%
Office Supplies & Expenses	74000-11-000	672	11,406	8,000	7,328	8%
Telephone	75000-11-000	1,773	3,320	1,800	27	99%
Internet	75010-11-000	-	-	-	-	0%
Travel Expense	77000-11-000	-	6,643	5,000	5,000	0%
TOTAL ADMINISTRATION EXPENSE		\$ 198,040	\$ 142,391	\$ 129,350	\$ (68,690)	153%
MAINTENANCE & GENERAL OPERATIONS						
Salaries & Wages - Permanent	50000-12-000	-	-	-	-	0%
Salaries & Wages - Temporary	50100-12-000	29,418	70,111	29,245	(173)	101%
Employee Benefits	51000-12-000	108	-	-	(108)	0%
PERS Employer Contribution	51010-12-000	-	-	-	-	0%
Payroll Taxes	51100-12-000	427	-	2,486	2,059	17%
Workers Comp Insurance	51200-12-000	-	-	8,000	8,000	0%
Light, Heat, Water and Power	63000-12-000	17,266	15,253	2,500	(14,766)	691%
Maint of Bldgs/Grounds - Supplies & Expense	64000-12-000	-	717	-	-	0%
Maintenance Equipment	64010-12-000	9,629	-	17,000	7,371	57%
Special Repairs & Maintenance	64020-12-000	-	-	-	-	0%
Professional Services	69000-12-000	39,500	38,000	81,000	41,500	49%
Rental Land & Buildings	72000-12-000	-	-	40,000	40,000	0%
Rental Equipment	72010-12-000	31,329	10,394	12,000	(19,329)	261%
Maintenance of Equipment - Gas/Oil	74040-12-000	-	-	-	-	0%
Trash Removal, Clean up	78000-12-000	-	-	-	-	0%
TOTAL MAINTENANCE EXPENSE		\$ 127,676	\$ 134,475	\$ 192,231	\$ 64,555	66%

Expenses

52nd DAA, Sacramento County Fair

Expense Report October 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Publicity Expense						
Advertising	52000-13-100	119,347	91,611	110,971	(8,376)	108%
Other	65000-13-100	-	-	-	-	0%
Professional Services	69000-13-100	44,904	16,119	34,000	(10,904)	132%
Promotional Expenses	71000-13-100	8,190	9,544	10,500	2,310	78%
Supplies & Expenses	74000-13-100	5,541	4,870	14,000	8,459	40%
TOTAL PUBLICITY EXPENSE		\$ 177,982	\$ 122,144	\$ 169,471	\$ (8,511)	105%
ATTENDANCE OPERATIONS						
Salaries & Wages - Perm.	50000-70-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-70-100	-	-	3,500	3,500	0%
Employee Benefits	51000-70-100	-	-	-	-	0%
PERS Employer Contribution	51010-70-100	-	-	-	-	0%
Payroll Taxes	51100-70-100	-	-	298	298	0%
Worker's Comp Insurance	51200-70-100	-	-	-	-	0%
Professional Services	69000-70-100	-	-	86,000	86,000	0%
Land Rental	72000-70-100	-	-	-	-	0%
Supplies & Expense	74000-70-100	-	-	13,000	13,000	0%
Other (Explain) Chargebacks	65000-70-100	-	-	3,250	3,250	0%
TOTAL ATTENDANCE OPERATIONS		\$ -	\$ -	\$ 106,048	\$ 106,048	0%
MISCELLANEOUS FAIR EXPENSE						
Exhibit Guide	70000-40-100	-	-	3,500	3,500	0%
Other Misc Fairtime Expense - Lodging	65000-40-100	20,990	30,269	-	(20,990)	0%
Misc Fair % Paid to Contractor	69000-40-100	247,177	248,517	-	(247,177)	0%
Misc Parking % Paid to Contractor	69000-60-100	-	-	25,000	25,000	0%
Misc Fair - Booths, Decor, Tent Rental	63600-00-100	-	-	-	-	0%
Rental of Equipment	72010-00-100	-	-	-	-	0%
Utility Fees - Fairtime	63000-40-100	-	-	17,000	17,000	0%
Sponsorships Expense	61000-40-100	-	-	5,000	5,000	0%
Safe Food Handling Fee	57200-40-100	-	-	3,500	3,500	0%
Commercial Exhibits & Concessions	65010-40-100	18,738	13,095	10,000	(8,738)	187%
TOTAL MISCELLANEOUS FAIR		\$ 286,905	\$ 291,881	\$ 64,000	\$ (222,905)	448%

Expenses

52nd DAA, Sacramento County Fair

Expense Report October 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Premium Expense (Excluding Horse Show)						
Premium Cash Awards	66000-80-100	20	2,445	10,000	9,980	0%
Trophies, Medals, Ribbons	66010-80-100	11,790	18,330	32,015	20,225	37%
Sponsored Cash Awards	66020-80-100	-	-	-	-	0%
Other Awards	66030-80-100	-	-	-	-	0%
Buckles	66040-80-100	-	-	-	-	0%
Premium - Awards - Saddle Queen	66010-80-110	-	-	-	-	0%
TOTAL PREMIUM EXPENSE		\$ 11,810	\$ 20,775	\$ 42,015	\$ 30,205	28%
EXHIBIT EXPENSE						
Salaries & Wages - Temp	50100-80-100	-	-	28,287	28,287	0%
Employee Benefits	51000-80-100	-	-	-	-	0%
PERS Employer Contribution	51010-80-100	-	-	-	-	0%
Payroll Taxes	51100-80-100	-	-	2,404	2,404	0%
Worker's Comp Insurance	51200-80-100	-	-	-	-	0%
Decorations	63600-80-100	1,200	1,114	-	(1,200)	0%
Judges (Contractual)	69000-80-100	15,137	10,167	12,000	(3,137)	126%
Premium Book Expenses	65000-80-100	-	2,833	-	-	0%
Professional Services	69010-80-100	-	-	4,500	4,500	0%
Tents & Booth Rentals	63500-80-100	22,692	-	12,000	(10,692)	189%
Supplies & Expense	74000-80-100	26,327	6,056	27,015	688	97%
Supplies & Expense - Livestock	74000-30-100	7,536	-	-	(7,536)	0%
TOTAL EXHIBIT EXPENSE		\$ 72,893	\$ 20,171	\$ 86,206	\$ 13,313	85%
HORSE SHOW EXPENSE (Excluding Premiums)						
Salaries & Wages - Temp Horse Show	50100-40-155	-	-	510	510	0%
Payroll Taxes Horse Show	51100-40-155	-	-	43	43	0%
Insurance	60000-40-155	-	-	-	-	0%
Cash Awards	66000-40-155	-	-	500	500	0%
Sponsored Trophies, Medal, & Ribbons	66010-40-155	-	-	1,500	1,500	0%
Horse Show - Buckles	66040-40-155	-	-	-	-	0%
Professional Services	69000-40-155	-	346	1,500	1,500	0%
Judges	69010-40-155	-	-	500	500	0%
Cattle	69020-40-155	-	-	-	-	0%
Supplies & Expenses	74000-40-155	590	-	1,170	580	50%
TOTAL HORSE SHOW EXPENSE		\$ 590	\$ 346	\$ 5,723	\$ 5,133	10%
FAIR ENTERTAINMENT EXPENSE						
Salaries & Wages - Temp	50100-75-100	-	-	-	-	0%
Employee Benefits	51000-75-100	-	-	-	-	0%
PERS Employer Contribution	51010-75-100	-	-	-	-	0%
Payroll Taxes	51100-75-100	-	-	-	-	0%
Worker's Comp Insurance	51200-75-100	-	-	-	-	0%
Grounds Entertainment	58000-75-100	286,068	218,376	17,100	(268,968)	1673%
Main State Performers	58010-75-100	15,000	-	176,600	161,600	8%

Expenses

52nd DAA, Sacramento County Fair
Expense Report
October 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Arena Events	65000-75-153	85,010	104,441	-	(85,010)	0%
Professional Services	69000-75-100	-	-	91,680	91,680	0%
Supplies & Expenses	74000-75-100	-	31,802	1,500	1,500	0%
TOTAL FAIRTIME ATTRACTIONS		\$ 386,078	\$ 354,619	\$ 286,880	\$ (99,198)	135%

52nd DAA, Sacramento County Fair

Expense Report

October 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
EQUIPMENT EXPENSE						
Non Capitalized(cost less than \$5000 and life less than one year Equipment Funded by Fair	72300-00-000	1,105	1,581	25,000	23,895	4%
TOTAL EQUIPMENT EXPENSE		\$ 1,105	\$ 1,581	\$ 25,000	\$ 23,895	4%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT						
Prior Year Adjustments	80000-00-000	5,695	43,714	-	(5,695)	0%
PRIOR YEAR OPERATING EXPENSE		\$ 5,695	\$ 43,714	\$ -	\$ (5,695)	0%
CASH SHORTAGES & OVERAGES						
Cash +/- Interim	85000-00-000	-	(84)	-	-	0%
CASH (OVER)/UNDER		\$ -	\$ (84)	\$ -	\$ -	-
DEPRECIATION EXPENSE						
Depreciation	90000-00-000	1,138	1,138	-	(1,138)	0%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ 1,138	\$ 1,138	\$ -	\$ (1,138)	0%
PENSION EXPENSE						
Pension Expense	96000-00-000	-	-	-	-	0%
TOTAL PENSION EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
OPEB EXPENSE						
OPEB Expense	96001-00-000	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
TOTAL OPERATING EXPENSE		\$ 1,269,911	\$ 1,133,148	\$ 1,106,924	\$ (162,987)	115%

52nd DAA, Sacramento County Fair
Junior Livestock Auction
October 31, 2024

DETAIL	Account Number	Actual 2023	Current YTD 2024
BEGINNING RESOURCES: 1/1/2022	25200-20-200	\$ 186,731	\$ 205,630
AUCTION REVENUES:			
Commisson	41500-20-200	87,294	100,631
Entry Fees	43000-20-200	0	0
Sponsorship	48800-20-200	200	210
Other Misc Revenue	48700-20-200	1,247	9,779
Interest Revenue	48710-20-200	0	0
Prior Year Revenue	49000-20-200	2,819	24,629
TOTAL REVENUES		91,560	135,248
AUCTION EXPENDITURES:			
Salaries & Wages - Temp	50100-20-200	0	0
Employee Benefits	51000-20-200	5,000	0
Payroll Taxes	51100-20-200	0	0
Workers Comp	51200-20-200	0	0
Publicity and Marketing	52000-20-200	12,789	15,621
Bank Fees and CC Charges	54000-20-200	0	0
Other Misc Expense	65000-20-200	15,937	14,448
BBQ/Meal	65020-20-200	1,006	880
Professional Services	69000-20-200	2,318	30,975
Lease & Rentals	72000-20-200	0	0
Supplies & Expenses	74000-20-200	40,276	28,826
Prior Year Expense	80000-20-200	4,016	936
Cash Over/Short	85000-20-200	0	0
Capital Project Expenses	94600-20-200	0	0
TOTAL EXPENDITURES		81,341	91,685
NET JLA INCOME		10,219	43,563
ENDING RESOURCES: 10/31/2024	25100-30-120	\$ 205,630	\$ 249,193

52nd DAA - Sacramento County Fair
Payroll
October 31, 2024

	Current Month	Current Month - Prior	Current YTD	YTD - Prior	Current Year - Budget
Salaries & Wages - Permanent	\$ -	\$ -	\$ -	\$ 1,692.73	\$ -
Salaries & Wages - Temporary	\$ 315.00	\$ 717.73	\$ 83,106.71	\$ 90,192.82	\$ 81,542.00
Employee Benefit Expenses	\$ -	\$ 75.20	\$ 4,738.71	\$ 12,932.12	\$ 10,000.00
Employee Payroll Tax Expenses	\$ 24.10	\$ 22.99	\$ 3,438.97	\$ 4,153.90	\$ 6,931.00
Worker's Compensation Expenses	\$ 19.22	\$ 43.78	\$ 7,491.81	\$ 8,519.94	\$ 12,500.00
Unemployment Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
Total:	\$ 358.32	\$ 859.70	\$ 98,776.20	\$ 117,491.51	\$ 112,173.00