

OPERATING BUDGET

_____ DISTRICT AGRICULTURAL ASSOCIATION

El Dorado _____ COUNTY

Conducting The _____ El Dorado County Fair

at _____ Placerville _____, California

For the period of January 1, 2020 to December 31, 2020

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$454,754	\$518,574	\$455,395	\$489,079
Unrestricted Net Position - Pension/OPEB				0	0
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,414,384	1,523,754	1,496,594	1,391,940
Subtotal (Total Net Resources)		1,869,138	2,042,328	1,951,989	1,881,019
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,301,599	1,283,218	1,363,925	1,404,236
State (Local/Base) Allocations (to Page 2):	31200	38,190	38,190	38,190	38,190
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	2,419	2,419	2,419	2,419
Capital Project Reimbursement Funds (from Sched 8A)	31900	192,000	65,280	26,487	200,110
One-time Revenue Sources (fire camp, sale of property, capital project audit ad	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		1,534,208	1,389,107	1,431,021	1,644,955
TOTAL RESOURCES AVAILABLE		3,403,346	3,431,435	3,383,010	3,525,974
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,339,723	1,323,075	1,392,884	1,443,250
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,339,723	1,323,075	1,392,884	1,443,250
Depreciation Expense (From Page 10)	90000	111,634	112,034	109,107	104,288
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96001	0	0	0	0
TOTAL RESOURCES APPLIED		1,451,357	1,435,109	1,501,991	1,547,538
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		\$1,951,989	\$1,996,326	\$1,881,019	\$1,978,436
Unrestricted Net Position - Pension/OPEB	29400			0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,496,594	1,569,573	1,391,940	1,602,886
Subtotal (Should equal Total Net Resource Figure above)		\$1,951,989	\$1,996,326	\$1,881,019	\$1,978,436
Reserve Percentage		34.0%	32.3%	35.1%	26.0%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors 12/4/2019
Date

Chairman, Board of Supervisors Date

Chief Executive Officer 12/4/2019
Date

County Clerk Date

Summary of Operations

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
OPERATING REVENUES:					
Admissions to Grounds	41000	\$226,001	\$217,000	\$234,997	\$231,600
Commercial Space	41500	76,629	78,000	80,569	80,500
Carnival	42100	131,072	130,000	140,484	140,000
Concessions	42200	90,408	83,000	94,417	95,000
Exhibits	43000	31,726	33,000	26,690	34,048
Horse Show	44000	26,843	27,600	24,679	28,650
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	1,755	1,600	1,707	1,620
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	94,217	96,869	105,123	98,850
Miscellaneous Non-Fair Programs	47005	123,879	125,640	128,172	131,656
Interim Revenue	48000	495,734	487,509	523,738	558,952
Prior Year Revenue Adjustments	49000				
Other Operating Revenue	49500	3,335	3,000	3,349	3,360
TOTAL OPERATING REVENUES (to Page 1)		1,301,599	1,283,218	1,363,925	1,404,236
OPERATING EXPENDITURES:					
Administration	50000	453,332	443,636	465,031	535,965
Maintenance & General Operations	52000	504,146	508,235	563,158	546,978
Publicity	54000	46,410	48,589	42,362	44,790
Attendance Operations	56000	68,042	65,764	61,886	67,014
Miscellaneous Fair	57000	34,826	33,150	34,384	35,003
Miscellaneous Non-Fair Programs	57005	40,124	38,150	41,056	41,040
Premiums	58000	13,099	11,407	9,445	12,500
Exhibits	63000	35,747	35,633	33,211	32,445
Horse Show	64000	19,195	18,738	21,003	20,915
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	104,529	100,714	102,739	106,150
Motorized Racing	66109				
Interim Entertainment	66009	18,897	19,059	18,609	450
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	1,695			
Cash (over/under)	85000	(319)			
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,339,723	1,323,075	1,392,884	1,443,250
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB		(38,124)	(39,857)	(28,959)	(39,014)
Depreciation Expense	90000	111,634	112,034	109,107	104,288
Pension Expense	96000				
OPEB Expense	96001				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(149,758)	(151,891)	(138,066)	(143,302)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	40,609	40,609	40,609	40,609
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		2,419	2,419	2,419	2,419
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		\$4,904	\$3,171	\$14,069	\$4,014
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		(\$106,730)	(\$108,863)	(\$95,038)	(\$100,274)

Detail of Revenues

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
ADMISSIONS REVENUE:					
Regular Fair Admissions	4101	173,768	165,000	179,384	175,000
Discounted Fair Admissions	4102	52,233	52,000	55,613	56,600
TOTAL ADMISSIONS REVENUE	4100	226,001	217,000	234,997	231,600
COMMERCIAL SPACE REVENUE:					
Commercial Space	4201	76,629	78,000	80,569	80,500
TOTAL COMMERCIAL SPACE REVENUE	4200	76,629	78,000	80,569	80,500
CARNIVAL REVENUE:					
Carnival	4301	54,982	55,000	49,931	40,000
Carnival: Pre-Sale	4302	76,090	75,000	90,553	100,000
TOTAL CARNIVAL REVENUE	4300	131,072	130,000	140,484	140,000
CONCESSIONS REVENUE:					
Food Concessions	4351	83,865	77,000	88,353	89,000
Non-Food Concessions	4352	6,543	6,000	6,064	6,000
TOTAL CONCESSIONS REVENUE	4350	90,408	83,000	94,417	95,000
EXHIBITS REVENUE:					
Entry Fees	4400	11,739	13,000	10,988	15,048
Donated & Sponsored Awards	4402	2,572	2,500	1,572	1,500
Commercial Wine	4403	17,415	17,500	14,130	17,500
TOTAL EXHIBITS REVENUE	4400	31,726	33,000	26,690	34,048
HORSE SHOW REVENUE:					
4H/FFA Fair Horse Show	4501	1,568	1,600	1,729	2,200
Schooling Horse shows	4502	25,275	26,000	22,500	26,000
Donations for Special Prizes	44300	0	0	450	450
TOTAL HORSE SHOW REVENUE	4500	26,843	27,600	24,679	28,650
LIVE HORSE RACING REVENUE:					
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Fair Activities - Mutton Bustin	4451	1,755	1,600	1,707	1,620
TOTAL FAIR ATTRACTIONS REVENUE	4450	1,755	1,600	1,707	1,620
MOTORIZED RACING REVENUE:					
		0			
	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	4601	26,172	29,169	31,851	32,000
Fair Program Revenue					
Utility Fee Reimbursement	4602	4,314	4,000	4,652	4,500
Taffeta sales	4603	702	200	1,055	200
Fair Camping/RV's	4604	4,970	5,500	4,050	4,000
Sponsorships	4605	42,471	45,000	46,108	45,000
Friends of Fair	4606	6,170	6,000	6,150	6,150
Non Cash Sponsorship	4607	9,418	7,000	11,257	7,000
TOTAL MISCELLANEOUS FAIR REVENUE	4600	94,217	96,869	105,123	98,850
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast	4701	22,305	25,840	26,431	26,000
Crab Feed	4702	32,413	32,800	34,372	37,000
Buckles & BBQ Event	4703	2,216	0	0	0
Open Ride Arena Club	4704	8,243	8,300	8,000	8,856
Swap Meet	4705	870	700	800	800
Capital Bar	4751	57,832	58,000	58,569	59,000
TOTAL MISC. NON-FAIR PROGRAMS	4700	123,879	125,640	128,172	131,656

Detail of Revenues

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
INTERIM REVENUE:					
Interim Bldg & Grounds	4801	233,744	222,495	222,469	233,300
Long Tern Rentals	4802	70,837	72,300	58,262	65,832
Interim Food Concessions	4803	15,505	0	23,632	24,000
Interim Utility Reimbursement	4804	6,336	7,300	7,408	7,700
Interim Parking Revenue	4805	59,847	70,364	82,947	92,650
Interim Recycle revenue	4806	2,023	2,000	2,050	2,200
RV Space Rental	4807	24,242	28,000	29,680	34,990
Interim Janitorial Reimbursement	4808	205	0	0	
Racetrack rental	4809	78,800	82,500	94,300	94,300
Compost & Propane (Other revenues)	4851	3,315	1,500	1,940	1,800
Association Membership	4852	850	850	750	1,880
Admin Revenue	4855	30	200	300	300
TOTAL INTERIM REVENUE	4800	495,734	487,509	523,738	558,952
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	4900				
OTHER OPERATING REVENUE:					
Interest Earnings	4951	1,771	1,500	1,861	1,860
NSG & ATM Revenue	4952	1,564	1,500	1,488	1,500
Other (Explain)	4953				
Gain on Sale of Asset	4954				
TOTAL OTHER OPERATING REVENUE	4950	3,335	3,000	3,349	3,360

Detail of Expenditures

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	5011	243,481	265,795	263,183	271,080
Salaries & Wages - Temporary	5012	21,015	13,643	6,930	7,000
Compensated Absences Expense	5013	2,353	551	1,956	1,002
Employee Benefits - Employer's Share	5014	97,658	81,413	120,216	91,849
Payroll Taxes	5015	3,287	4,898	530	4,466
Unfunded PERS	5130	0	0	0	72,908
Fairgrounds Worker's Compensation Insurance	5131	454	452	3,078	21,225
Professional Services (Contractual)	5132	8,361	4,845	2,207	2,207
Director's Expense	5133	3,141	4,000	4,931	3,200
Traveling/Training Expense - Employees	5134	4,843	3,900	3,843	3,900
Office Supplies and Expense	5135	13,312	9,100	6,500	6,500
Computing Expense	5137	6,737	3,000	4,000	3,000
Telephone	5138	5,109	6,777	5,470	5,500
Postage	5139	1,680	1,850	2,230	2,000
Admin. Publicity	5140	765	500	38	40
Dues & Subscriptions	5141	3,178	2,928	2,637	2,538
General Liability Insurance	5142	25,334	26,834	25,856	26,550
Unemployment Insurance	5144	680	1,200	0	500
Bank Charges	5146	6,994	7,000	7,726	6,700
Audit Expense	5147	4,950	4,950	3,700	3,800
TOTAL ADMINISTRATION EXPENSE	5000	453,332	443,636	465,031	535,965
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	5211	151,542	176,466	172,778	187,116
Salaries & Wages - Temporary (includes parking)	5212	73,420	61,020	58,201	84,683
Employee Benefits	5213	68,961	61,587	76,684	56,939
Payroll Taxes	5214	5,663	7,331	5,600	7,438
Worker's Compensation Insurance	5215	453	452	3,517	0
Maintenance Rental Equip	5216	2,852	248	53	50
Light, Heat, Water and Power	5221	91,597	82,531	89,540	89,500
Vehicle Maintenance	5222	21,385	17,800	22,798	20,000
Maintenance Bldgs and Grounds	5223	67,821	76,800	95,000	80,000
Trash	5224	20,441	20,000	21,747	16,552
Fair & Event Maintenance	5225	0	4,000	8,413	4,200
Penalties	5228	0	0	8,006	0
Small Tools	5229	11	0	821	500
TOTAL MAINTENANCE EXPENSE	5200	504,146	508,235	563,158	546,978

Detail of Expenditures

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
PUBLICITY EXPENSE:					
Professional Services (Contractual)	5320	22,769	23,600	17,825	18,500
Publicity Supplies & Exp	5330	0	0	1,885	2,000
Fair Paid Ads	5340	19,493	21,500	20,263	20,500
Pre-Fair VIP	5370	3,279	3,200	2,098	3,500
El Dorado Rose Exp	5371	289	289	291	290
publicity printing	5380	580	0	0	0
TOTAL PUBLICITY EXPENSE	5300	46,410	48,589	42,362	44,790
ATTENDANCE OPERATIONS:					
Fair Gate Wages	5410	19,710	19,628	21,885	20,772
Fair Parking Wages	5411	12,298	11,300	7,262	11,180
Fair Guest Services Wages	5412	18,320	17,540	18,506	20,760
Gate/Parking/GS taxes	5413	4,276	3,696	3,991	4,202
Professional Services - Shuttle	5420	5,957	6,000	6,380	6,380
Fair Parking Lot expenses	5421	144	600	0	0
Gate Supplies and Exp	5422	7,337	7,000	3,862	3,720
TOTAL ATTENDANCE OPERATIONS	5400	68,042	65,764	61,886	67,014
MISCELLANEOUS FAIR EXPENSE:					
Tent & Booth Rental	5511	6,739	4,297	5,029	6,000
Fair Professional services	5530	19,007	19,312	18,522	18,522
Fair Janitorial services (Ugly Sucker)	5540	600	600	375	375
Fair Equipment Rental	5550	6,727	7,277	8,095	7,756
Sponsorship Expense	5570	519	430	342	350
Fair activities expense (Mutton Bustin)	5580	1,234	1,234	2,021	2,000
TOTAL MISCELLANEOUS FAIR	5500	34,826	33,150	34,384	35,003
MISCELLANEOUS NON-FAIR PROGRAMS:					
4th of July Blast	5610	8,716	8,650	6,258	6,240
Crab Feed	5620	15,831	15,000	16,951	17,000
Buckles & BBQ Event	5632	1,007	0	0	0
Capital Bar Expense	5640	14,530	14,500	17,847	17,800
Swap Meet exp	5635	40	0	0	
TOTAL MISC. NON-FAIR PROGRAMS	5600	40,124	38,150	41,056	41,040

Details of Expenditures

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	5710	7,845	8,000	6,728	7,000
Trophies, Medals, Ribbons	5720	4,364	3,407	2,717	5,500
Taffeta	5721	890	0	0	0
TOTAL PREMIUM EXPENSE	5700	13,099	11,407	9,445	12,500
EXHIBITS EXPENSE:					
Judges	5820	6,335	6,783	5,213	5,500
Professional Services (contractual)	5830	11,565	12,190	11,409	11,390
Supplies Expense	5840	4,852	5,000	6,334	5,000
Decorations	5860	211	400	0	300
Commercial Wine Expense	5862	12,784	11,260	10,255	10,255
TOTAL EXHIBITS EXPENSE	63000	35,747	35,633	33,211	32,445
HORSE SHOW EXPENSE (Including Premiums):					
Schooling Horse Show exp	5911	18,857	18,400	20,515	20,515
Fair Horse Show	5861	338	338	488	400
TOTAL HORSE SHOW EXPENSE	5900	19,195	18,738	21,003	20,915

Detail of Expenditures

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
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				
Bad Debt Expense	80020	1,695			
PRIOR YEAR EXPENDITURE	80000	1,695	0	0	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900	(319)			
CASH (OVER)/UNDER	85000	(319)	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	111,634	112,034	109,107	104,288
*PENSION EXPENSE: (To: Pg. 1)	96000			0	0
*OPEB EXPENSE: (To: Pg. 1)	96001			0	0
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Detail of Expenditures

	Acct. No.	Actual 2018	Budgeted 2019	Estimated 2019	Proposed 2020
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)					
Salaries & Wages (Pari-Mutuel)					
Employee Benefits					
Payroll Taxes					
Worker's Compensation Insurance					
Professional Services (Contractual)					
Supplies and Expense					
Rental - Totalisator Equipment					
Rental - Other Equipment					
Other (Explain)					
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Professional Services (Contractual)	6020	27,714	24,714	24,052	26,150
Supplies and Expense	6030		0	128	0
Grounds Entertainment	6050	76,815	76,000	78,559	80,000
TOTAL FAIR ENTERTAINMENT	6000	104,529	100,714	102,739	106,150
MOTORIZED RACING EXPENSE:					
	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Interim Parking Wages	6101	17,342	17,290	16,427	0
Interim Parking payroll taxes	6102	1,379	1,319	1,684	0
Interim Parking Supplies	6103	176	450	498	450
TOTAL INTERIM ENTERTAINMENT	6100	18,897	19,059	18,609	450

Variance Report **Automatically prepared**

	Acct. No.	Budgeted vs. Estimated Fluctuation		2019 Budgeted	2019 Estimated	2020 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	\$17,997	8.3%	\$217,000	\$234,997	\$231,600	(\$3,397)	-1.4%
Commercial Space	41500	2,569	3.3%	78,000	80,569	80,500	(69)	-0.1%
Carnival	42100	10,484	8.1%	130,000	140,484	140,000	(484)	-0.3%
Concessions	42200	11,417	13.8%	83,000	94,417	95,000	583	0.6%
Exhibits	43000	(6,310)	-19.1%	33,000	26,690	34,048	7,358	27.6%
Horse Show	44000	(2,921)	-10.6%	27,600	24,679	28,650	3,971	16.1%
Horse Racing (Live)	45000							
Satellite Wagering	45005							
Fair Attractions	46000	107	6.7%	1,600	1,707	1,620	(87)	-5.1%
Motorized Racing	46109							
Interim Attractions	46009							
Miscellaneous Fair	47000	8,254	8.5%	96,869	105,123	98,850	(6,273)	-6.0%
Misc. Non-Fair Programs	47005	2,532	2.0%	125,640	128,172	131,656	3,484	2.7%
Interim Revenue	48000	36,229	7.4%	487,509	523,738	558,952	35,214	6.7%
Prior Year Revenue Adj	49000							
Other Operating Revenue	49500	349	11.6%	3,000	3,349	3,360	11	0.3%
TOTAL OPERATING REVENUES		80,707	6.3%	1,283,218	1,363,925	1,404,236	40,311	3.0%
OPERATING EXPENDITURES:								
Administration	50000	21,395	4.8%	443,636	465,031	535,965	70,934	15.3%
Maintenance & Gen Ops	52000	54,923	10.8%	508,235	563,158	546,978	(16,180)	-2.9%
Publicity	54000	(6,227)	-12.8%	48,589	42,362	44,790	2,428	5.7%
Attendance Operations	56000	(3,878)	-5.9%	65,764	61,886	67,014	5,128	8.3%
Miscellaneous Fair	57000	1,234	3.7%	33,150	34,384	35,003	619	1.8%
Misc. Non-Fair Programs	57005	2,906	7.6%	38,150	41,056	41,040	(16)	0.0%
Premiums	58000	(1,962)	-17.2%	11,407	9,445	12,500	3,055	32.3%
Exhibits	63000	(2,422)	-6.8%	35,633	33,211	32,445	(766)	-2.3%
Horse Show	64000	2,265	12.1%	18,738	21,003	20,915	(88)	-0.4%
Horse Racing (Live)	65000							
Satellite Wagering	65005							
Fair Entertainment Expense	66000	2,025	2.0%	100,714	102,739	106,150	3,411	3.3%
Motorized Racing	66109							
Interim Parking Exp	66009	(450)	-2.4%	19,059	18,609	450	(18,159)	-97.6%
Equipment (Funded by Fair)	72300							
Prior Year Expense Adj	80000							
Cash (over/under)	85000							
Depreciation	90000	(2,927)	-2.6%	112,034	109,107	104,288	(4,819)	-4.4%
Other Operating Expense	94000							
TOTAL OPERATING EXPENDITURES		66,882	4.7%	1,435,109	1,501,991	1,547,538	45,547	3.0%
NET EFFECT		\$13,825	-9.1%	(\$151,891)	(\$138,066)	(\$143,302)	(\$5,236)	0

**Exhibit I
BUDGET VARIANCE EXPLANATION**

Fair Organization:			
	Accounts	Budgeted 2018 to Estimated 2019	Estimated 2018 to Proposed 2020
41000	Admissions		
41500	Commercial		
42100	Carnival		
42200	Concessions	Increased attendance increased food sales	
43000	Exhibits		
44000	Horse Show		
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		
47000	Misc. Fair		
47005	Misc. Non-Fair		
48000	Interim		
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		increase due to moving unfunded PERS from Maintenance to Admin.
52000	Maintenance/Gen. Ops		decrease due to moving unfunded PERS from Maintenance to Admin.
54000	Publicity		
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair		
58000	Premiums		
63000	Exhibits		
64000	Horse Show		
65000	Horse Racing		
65005	Satellite Wagering		
66000	Fair Entertainment		
66109	Motorized Racing		
66009	Interim Parking		Moved interim parking wages to Maintenance as part time maintenance staff parking also.
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		