

**EL DORADO COUNTY  
BOARD OF SUPERVISORS  
AGENDA TRANSMITTAL  
MEETING OF 2/13/07**

**AGENDA TITLE: 2007 Fair Budget Approval**

**DEPARTMENT: El Dorado County Fair**

**DATE: Jan. 20, 2007**

**CAO USE ONLY**

**CONTACT: Jody W. Gray**

**PHONE: 621-5863**

*D-108*

**DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:**

Fair manager requesting approval and signature of Chair, for the El Dorado County Fair 2007 Budget in the amount of \$1,351,723, which was approved by the Fair Board of Directors and the Department of Food & Agriculture, Division of Fairs and Expositions.

*amount represents total operating appropriations offset by \$1,198,197 in operating revenues and \$164,000 in other revenues. The budget shows a net loss after depreciation of \$94,026. (from pg. 2, summary of operations)*

**CAO RECOMMENDATION:**

*\* Recommend approval. Laura A. Hall 2/1/06*  
*However, this budget should be submitted to the Board for its approval before submission to the State Department of Food and Agriculture as proscribed in the agreement between the County and the Fair Association.*

**Financial impact? ( ) Yes (X) No**

**Funding Source: ( ) Gen Fund (X) Other**

**BUDGET SUMMARY:**

**Total Est. Cost**           \$ -0-  
**Funding**  
    **Budgeted**           \$ \_\_\_\_\_  
    **New Funding**       \$ \_\_\_\_\_  
    **Savings\***           \$ \_\_\_\_\_  
    **Other**               \$ \_\_\_\_\_  
**Total Funding Available**   \$ -0-  
**Change in Net County Cost**   \$ -0-

**CAO Office Use Only:**

**415's Vote Req'd.**   ( ) Yes       ( ) No  
**Change in Policy**   ( ) Yes       ( ) No  
**New Personnel**      ( ) Yes       ( ) No

**CONCURRENCES:**

**Risk Management**  
**County Counsel**  
**Other**

**\* Explain**

**BOARD ACTIONS:**

**Vote: Unanimous \_\_\_\_\_ Or**

**Ayes:**

**Noes:**

**Abstentions:**

**Absent:**

Rev. 7/96 j:\agenda\fin

**I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors.**

**Date:**

**Attest: Cindy Keck, Board of Supervisors Clerk**

**By:**

Date Jan. 20, 2007

Board of Supervisors  
330 Fair Lane  
Placerville, CA 95667

Dear Board Members:

**Subject: Fair 2007 Budget**

**Recommendation:** Requesting approval and signature of Board Chair for the El Dorado County Fair 2007 Budget in the amount of \$1,351,723, which has been approved by the Fair Board of Directors and by The California Department of Food and Agriculture.

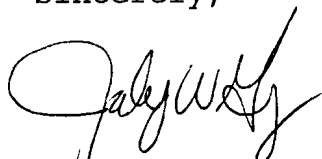
**Reason for Recommendation:** California Department of Food and Agriculture, Division of Fairs and Expositions requests El Dorado County Board of Supervisor approval.

**Fiscal Impact:** None

**Net County Cost:** None

**Action to be Taken Following Approval:** Board Chair to sign budget and return to Fair.

Sincerely,

A handwritten signature in black ink, appearing to read "Joey W. Gray", written over a horizontal line.

Joey W. Gray  
Fair, CEO

# OPERATING BUDGET

**DISTRICT AGRICULTURAL ASSOCIATION**

**El Dorado COUNTY**

Conducting The **El Dorado County Fair**

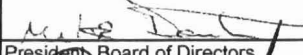
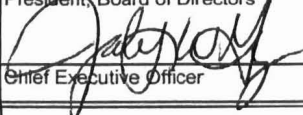
at **Placerville**, California

For the period of January 1, 2007 to December 31, 2007

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>TOTAL NET RESOURCES, JANUARY 1:</b>					
Unrestricted net resources		70,161	63,228	73,264	66,716
Restricted resources		0	0	0	0
Investment in Capital Assets, Net of Related Debt		1,828,179	1,793,674	1,817,557	1,754,175
Subtotal (Total Net Resources)		1,898,340	1,856,902	1,890,821	1,820,891
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		1,164,548	1,187,032	1,152,312	1,198,197
State (Local/Base) Allocations (to Page 2):	31200	124,000	124,000	124,000	124,000
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 3A)	31900	48,845	46,381	28,409	19,494
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Flex Capital used for oper.) (From Sched 3B & to Page 2)	34000	31,780	45,000	47,170	40,000
TOTAL RESOURCES AVAILABLE		3,267,513	3,259,315	3,242,712	3,202,582
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		1,280,359	1,329,645	1,326,493	1,351,723
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,280,359	1,329,645	1,326,493	1,351,723
Depreciation Expense (From Page 10)	90000	96,333	100,000	95,328	104,500
TOTAL RESOURCES APPLIED		1,376,692	1,429,645	1,421,821	1,456,223
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>					
Unrestricted Net Resources Available for Operations		73,264	85,967	66,716	74,391
Restricted Net Resources		0	0	0	0
Investment in Capital Assets (From Schedule 2)		1,817,557	1,743,703	1,754,175	1,671,968
Subtotal (Total Net Res Check Figure - should equal #29100)		1,890,821	1,829,670	1,820,891	1,746,359
Reserve Percentage		5.7%	6.5%	5.0%	5.5%

**ALL FAIRS:**

**COUNTY APPROVALS (County Fairs Only):**

  
 President, Board of Directors      Date 11-15-06  
  
 Chief Executive Officer      Date 11/14/06

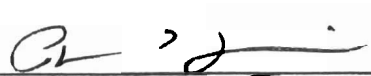
Chairman, Board of Supervisors      Date

County Clerk      Date

**DEPARTMENT OF FOOD & AGRICULTURE**

Director

Date

  
11/28/06  
 M.T.

## Summary of Operations

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>OPERATING REVENUES:</b>					
Admissions to Grounds	41000	213,064	233,500	203,025	246,871
Commercial Space	41500	76,789	76,000	85,947	82,500
Concessions	42000	161,968	174,600	156,595	170,500
Exhibits	43000	20,519	18,768	29,761	22,754
Horse Show	44000	13,215	17,450	16,644	16,600
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000		9,800	6,777	14,362
Motorized Racing	46109				
Interim Attractions	46009	49,734	48,000	52,000	48,000
Miscellaneous Fair	47000	63,198	56,800	49,984	53,800
Miscellaneous Non-Fair Programs	47005	231,922	230,350	224,755	225,350
Interim Revenue	48000	318,585	316,464	317,609	311,160
Prior Year Revenue Adjustments	49000	353			
Other Operating Revenue	49500	15,200	5,300	9,215	6,300
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>1,164,548</b>	<b>1,187,032</b>	<b>1,152,312</b>	<b>1,198,197</b>
<b>OPERATING EXPENDITURES:</b>					
Administration	50000	354,042	339,603	332,468	352,911
Maintenance & General Operations	52000	365,451	413,039	404,135	404,895
Publicity	54000	49,930	46,715	60,130	61,325
Attendance Operations	56000	52,390	54,239	57,647	52,702
Miscellaneous Fair	57000	13,592	16,314	17,485	18,048
Miscellaneous Non-Fair Programs	57005	218,653	215,380	207,740	209,400
Premiums	58000	18,456	18,500	14,259	15,700
Exhibits	63000	47,227	46,218	48,674	49,842
Horse Show	64000	11,931	10,850	11,662	11,700
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment Expense	66000	108,118	109,495	115,151	122,550
Motorized Racing	66109				
Interim Entertainment Expense	66009	16,007	14,292	12,629	12,650
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	-7,215		-2,741	
Cash (over/under)	85000	-3		84	
Other Operating Expense	94000	31,780	45,000	47,170	40,000
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>1,280,359</b>	<b>1,329,645</b>	<b>1,326,493</b>	<b>1,351,723</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION</b>		<b>-115,811</b>	<b>-142,613</b>	<b>-174,181</b>	<b>-153,526</b>
Depreciation Expense	90000	96,333	100,000	95,328	104,500
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION</b>		<b>-212,144</b>	<b>-242,613</b>	<b>-269,509</b>	<b>-258,026</b>
<b>LOCAL (BASE) ALLOCATION - (From Page 1)</b>	31200	124,000	124,000	124,000	124,000
<b>OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1)</b>		31,780	45,000	47,170	40,000
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR</b>		<b>39,969</b>	<b>26,387</b>	<b>-3,011</b>	<b>10,474</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR</b>		<b>-56,364</b>	<b>-73,613</b>	<b>-98,339</b>	<b>-94,026</b>

## Detail of Revenues

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>ADMISSIONS REVENUE:</b>					
Regular Fair Admissions	41010	167,846	186,000	157,725	179,871
Discounted Fair Admissions	41020	45,218	47,500	45,300	67,000
<b>TOTAL ADMISSIONS REVENUE</b>	<b>41000</b>	<b>213,064</b>	<b>233,500</b>	<b>203,025</b>	<b>246,871</b>
<b>COMMERCIAL SPACE REVENUE:</b>					
Outside Commercial Space	41510	76,789	76,000	85,947	82,500
Inside Commercial Space	41520				
<b>TOTAL COMMERCIAL SPACE REVENUE</b>	<b>41500</b>	<b>76,789</b>	<b>76,000</b>	<b>85,947</b>	<b>82,500</b>
<b>CONCESSIONS REVENUE:</b>					
Carnival	42100	53,164	62,000	52,910	60,000
Carnival: Pre-Sale	42110	41,775	42,000	41,800	48,000
Food Concessions	42200	59,460	62,000	55,332	56,000
Non-Food Concessions	42300	7,569	8,600	6,553	6,500
<b>TOTAL CONCESSIONS REVENUE</b>	<b>42000</b>	<b>161,968</b>	<b>174,600</b>	<b>156,595</b>	<b>170,500</b>
<b>EXHIBITS REVENUE:</b>					
Entry Fees	43100	7,006	7,100	6,835	6,800
Commercial Wine Entries	43120	9,612	9,600	12,940	13,000
Fair Activity Entries	43150	2,616	1,068	8,816	1,454
Donated & Sponsored Awards	43200	1,285	1,000	635	500
Advertising in Premium Book	43300			535	1,000
Other (Explain)	43400				
<b>TOTAL EXHIBITS REVENUE</b>	<b>43000</b>	<b>20,519</b>	<b>18,768</b>	<b>29,761</b>	<b>22,754</b>
<b>HORSE SHOW REVENUE:</b>					
Admissions	44100				
Schooling Horse Shows	44200	6,995	10,000	9,000	8,000
Fair Horse Shows	44205	5,320	6,250	7,133	8,000
Donations for Special Prizes	44300	900	1,200	511	600
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
<b>TOTAL HORSE SHOW REVENUE</b>	<b>44000</b>	<b>13,215</b>	<b>17,450</b>	<b>16,644</b>	<b>16,600</b>
<b>LIVE HORSE RACING REVENUE:</b>					
Admissions	45100				
Track Commissions & Breakage	45200				
Program Sales	45300				
Concessions	45400				
Other (Explain)	45500				
<b>TOTAL LIVE HORSE RACING REVENUE</b>	<b>45000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Detail of Revenues

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>SATELLITE WAGERING REVENUE:</b>					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
<b>FAIR ATTRACTIONS REVENUE:</b>					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200		9,800	6,777	7,000
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400				7,362
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	0	9,800	6,777	14,362
<b>MOTORIZED RACING REVENUE:</b>					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
<b>INTERIM ATTRACTIONS REVENUE:</b>					
Performance Admissions	46209				
Other Admissions (List) Racetrack Rental	46109	49,734	48,000	52,000	48,000
TOTAL INTERIM ATTRACTIONS REVENUE	46009	49,734	48,000	52,000	48,000
<b>MISCELLANEOUS FAIR REVENUE:</b>					
Parking	47100	16,712	18,500	19,403	20,000
Fair Program Revenue	47200				
Commercial Wine BBQ	47300	1,500	2,400	2,390	2,400
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500	881	900	941	1,400
Camping Fees (Fairtime)	47700				
Other (Explain)	47800				
Sponsorships	47900	44,105	35,000	27,250	30,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	63,198	56,800	49,984	53,800
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Admissions (Blast Revenue)	47105	18,026	20,000	19,405	20,000
Commercial Exhibits	47205				
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505				
Bingo Revenue	47615	200,374	200,000	200,000	200,000
A Tasting A "Faire"	48700	4,969	5,000		
Festival of Trees	48725	8,554	5,350	5,350	5,350
TOTAL MISC. NON-FAIR PROGRAMS	47005	231,922	230,350	224,755	225,350

## Detail of Revenues

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>INTERIM REVENUE:</b>					
Rental of Buildings	48100	102,986	95,000	92,094	90,000
Long Term Rental	48150	83,582	92,114	84,300	85,000
Grounds Rentals	48200				
RV Space Rental	48201	12,299	13,000	12,000	12,000
Pavilions Rental	48205	5,312	8,500	10,501	10,000
Outdoor Area Rentals	48206	30,642	27,550	47,540	40,000
Open Ride Revenue	48207	2,425	3,500	5,180	5,500
Equipment Rentals	48300	465			
Utility Fee Reimbursement	48500	12,896	12,400	14,360	14,360
Janitorial Supplies Reimbursement	48501	590	350	350	350
Interim Parking Revenue	48600	32,241	33,000	26,997	28,000
Other Interim Revenue (List)	48700				
Outdoor Advertising Revenue	48750	350			
Other Revenues	48801	10,794	9,100	4,350	5,000
Interim Food Concessions	48803	12,652	13,000	13,000	14,000
FOF Memberships	48804	8,076	8,000	5,936	6,000
Recycling Revenue	48805	2,774	300	600	300
Association Memberships	48807	501	650	401	650
<b>TOTAL INTERIM REVENUE</b>	<b>48000</b>	<b>318,585</b>	<b>316,464</b>	<b>317,609</b>	<b>311,160</b>
<b>TOTAL PRIOR YEAR REVENUE ADJUSTMENT:</b>	<b>49000</b>	<b>353</b>		<b>0</b>	
<b>OTHER OPERATING REVENUE:</b>					
Interest Earnings	49510	3,945	3,300	4,000	4,000
NSF & ATM Revenue	49515	2,098	2,000	2,300	2,300
Donations/Sponsorships (general)	49520	9,158		415	0
Other (Explain)	49530				
Gain on Sale of Asset	49540			2,500	
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>49500</b>	<b>15,200</b>	<b>5,300</b>	<b>9,215</b>	<b>6,300</b>

## Detail of Expenditures

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>ADMINISTRATION EXPENSE:</b>					
Salaries & Wages - Permanent	50100	178,291	183,373	178,193	188,612
Salaries & Wages - Temporary	50200	3,720	3,879	7,879	6,090
Compensated Absences Expense	50300	13,684	-3,786	-7,208	1,638
Employee Benefits - Employer's Share	50310	86,548	85,000	90,904	91,000
Payroll Taxes	50320	5,098	4,000	3,357	3,524
Worker's Compensation Insurance	50330	15,768	17,200	14,349	11,744
Professional Services (Contractual)	50400	3,220	3,185	3,338	3,338
Director's Expense	50500	1,613	2,000	2,210	2,100
Director's Travel	50510		360	0	360
Traveling/Training Expense - Employees	50600	702	180	134	150
Employee Travel	50610		1,100	545	1,100
Office Supplies and Expense	50700	9,329	6,000	6,000	6,000
Computing Expenses	50750	905	1,500	1,000	1,500
Administrative Publicity	50765	85			
Telephone	50800	10,195	11,000	6,900	7,000
Postage	50850	6,025	5,800	6,689	4,689
Dues and Subscriptions	50900	3,744	3,612	3,366	3,366
Insurance (General Liability)	51000	7,638	8,000	6,258	4,800
Other (Explain) Loan Interest	51100	2,762	2,800	2,635	10,000
Bank Charges	51150	2,837	2,600	2,600	2,600
Unemployment Insurance (Non-reimbursed)	51200	1,380	1,300	3,000	3,000
Audit Expense	51300				
Current Year Bad Debt Expense	51300	500	500	319	300
<b>TOTAL ADMINISTRATION EXPENSE</b>	<b>50000</b>	<b>354,042</b>	<b>339,603</b>	<b>332,468</b>	<b>352,911</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>					
Salaries & Wages - Permanent	52100	148,337	151,320	154,029	158,886
Salaries & Wages - Temporary	52200	25,342	32,364	19,000	32,000
Employee Benefits	52210	32,963	38,500	33,267	33,939
Payroll Taxes	52220	5,226	6,862	5,100	5,355
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	1,198	1,200	1,198	1,200
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	3,892	6,900	4,483	4,700
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	79,826	96,000	100,000	76,000
Maintenance of Equipment - Supplies & Expense	52900	16,761	19,000	16,000	19,000
Small Tools	52950	935	900	1,243	1,400
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	23,117	31,000	34,000	36,600
Trash Removal, Clean up (Contractual)	53100	12,294	13,000	18,000	18,000
Other (Explain)	53200	15,560	15,993	17,815	17,815
Special Repairs & Maintenance (List)	53300				
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>52001</b>	<b>365,451</b>	<b>413,039</b>	<b>404,135</b>	<b>404,895</b>

## Detail of Expenditures

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>PUBLICITY EXPENSE:</b>					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101				
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200	8,795	10,785	10,490	11,000
Supplies and Expense	54300	838	600	418	500
Advertising	54400	21,096	18,000	25,235	26,000
Promotional Expense	54500	6,485	4,410	7,000	7,000
Public Relations Expense	54600				
Pre-Fair Events	54700	2,302	1,350	2,142	2,000
El Dorado Rose	54750		500	573	500
Other (Explain) Fair Printing	54800	269	570	617	650
Pageant Expenses	54900	10,144	10,500	13,655	13,675
TOTAL PUBLICITY EXPENSE	54000	49,930	46,715	60,130	61,325
<b>ATTENDANCE OPERATIONS:</b>					
Salaries & Wages - Permanent	56100	15,997	18,000	19,085	19,000
Salaries & Wages - Temporary	56101				
Fair Parking - Wages	56102	3,502	3,502	3,835	3,600
Fair Security - Wages	56110	16,858	14,706	16,096	16,000
Payroll Taxes	56120	1,308	2,781	2,984	2,952
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	11,522	12,450	12,950	8,450
Supplies and Expense	56300	3,204	2,800	2,697	2,700
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	52,390	54,239	57,647	52,702
<b>MISCELLANEOUS FAIR EXPENSE:</b>					
Parking Lot - % paid to contractor	57100	3,304	3,304	3,881	4,000
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Parking Lot Supplies	57200	110	110	960	960
Professional Services (Contractual)	57300	9,962	11,500	11,268	11,688
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	216	1,400	1,376	1,400
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	13,592	16,314	17,485	18,048
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Blast Expenses	57105	10,229	9,000	5,360	6,400
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				
Bingo Expense	57705	198,301	200,000	200,000	200,000
A Tasting A "Faire"	57805	4,712	4,000	0	0
Festival of trees	57825	5,412	2,380	2,380	3,000
TOTAL MISC. NON-FAIR PROGRAMS	57005	218,653	215,380	207,740	209,400

## Details of Expenditures

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>PREMIUMS EXPENSE (Excluding Horse Show):</b>					
Cash Awards	58100	12,868	13,000	10,647	11,000
Trophies, Medals, Ribbons	58200	5,588	5,500	2,046	3,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400			1,566	1,700
Other Awards (Explain)	58500				
<b>TOTAL PREMIUM EXPENSE</b>	<b>58000</b>	<b>18,456</b>	<b>18,500</b>	<b>14,259</b>	<b>15,700</b>
<b>EXHIBITS EXPENSE:</b>					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	6,580	5,000	4,452	5,000
Professional Services - Other (Contractual)	63300	9,789	12,000	13,492	13,492
Supplies and Expense	63400	3,934	3,600	3,282	3,600
Tent & Booth Rental	63500	8,368	8,368	8,789	8,800
Decorations	63600	1,136	450	104	450
Other (Explain) Premium Book Printing	63700	6,133	5,500	5,485	5,500
Commercial Wine Competition Expenses	63800	11,286	11,300	13,070	13,000
<b>TOTAL EXHIBITS EXPENSE</b>	<b>63000</b>	<b>47,227</b>	<b>46,218</b>	<b>48,674</b>	<b>49,842</b>
<b>HORSE SHOW EXPENSE (Including Premiums):</b>					
Fair Horse Shows 4H/ML	63900	6,224	5,400	6,705	6,700
Schooling Horse Shows	64101	5,667	5,450	4,957	5,000
Employee Benefits	64110	40			
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				
<b>TOTAL HORSE SHOW EXPENSE</b>	<b>64000</b>	<b>11,931</b>	<b>10,850</b>	<b>11,662</b>	<b>11,700</b>

## Detail of Expenditures

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>HORSE RACING EXPENSE (LIVE):</b>					
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
<b>SATELLITE WAGERING EXPENSE:</b>					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
<b>FAIR ENTERTAINMENT EXPENSE:</b>					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101				
Employee Benefits	66110				
Payroll Taxes	66120				
Worker's Compensation Insurance	66130				
Professional Services (Contractual)	66200	23,467	23,500	22,427	24,000
Supplies and Expense	66210	1,969	1,495	1,358	1,350
Fair Entertainment	66220	74,130	76,000	82,655	82,500
Fair Entertainment Lodging	66230	8,552	8,500	8,711	8,700
Rodeo	66400				
Grounds Entertainment	66500				
Grandstand Entertainment(Destruction Derby)	66600				6,000
Other (Explain)	66700				
TOTAL FAIR ENTERTAINMENT	66000	108,118	109,495	115,151	122,550
<b>MOTORIZED RACING EXPENSE:</b>					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
<b>INTERIM ENTERTAINMENT EXPENSE:</b>					
Salaries & Wages - Permanent	66208				
Salaries & Wages - Temporary	66209				
Interim Parking %	53500	6,766	6,300	6,268	6,300
Interim Parking Supplies	53510	504	300	361	350
Interim Parking Wages	53520	8,205	7,002	6,000	6,000
Interim Parking Taxes	53530	532	690		
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	16,007	14,292	12,629	12,650

## Detail of Expenditures

## El Dorado County Fair

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
<b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):</b>					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>					
General Expense Adjustments	80010	-7,215			
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	-7,215		-2,741	
<b>CASH SHORTAGES &amp; OVERAGES:</b>					
Ticket Sales	85100	-192		69	
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85001	189		15	
CASH (OVER)/UNDER	85000	-3		84	
<b>DEPRECIATION EXPENSE: (To Sch 2 and Pg. 1)</b>	<b>90000</b>	<b>96,333</b>	<b>100,000</b>	<b>95,328</b>	<b>104,500</b>
<b>OTHER OPERATING EXPENSE:</b>					
Loss on Sale of Asset	94010				
Other (Flex Capital Oper Expenses, etc) (From Sched 3B)	94500	31,780	45,000	47,170	40,000
TOTAL OTHER OPERATING EXPENSE	94000	31,780	45,000	47,170	40,000

## Variance Report

## Automatically prepared

## El Dorado County Fair

	Acct.	Budgeted vs. Estimated Fluctuation		2006	2006	2007	Estimated vs. Proposed Fluctuation	
	No.	\$ Change	% Change	Budgeted	Estimated	Proposed	\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	-30,475	-13.1%	233,500	203,025	246,871	43,846	21.6%
Commercial Space	41500	9,947	13.1%	76,000	85,947	82,500	-3,447	-4.0%
Concessions	42000	-18,005	-10.3%	174,600	156,595	170,500	13,905	8.9%
Exhibits	43000	10,993	58.6%	18,768	29,761	22,754	-7,007	-23.5%
Horse Show	44000	-806	-4.6%	17,450	16,644	16,600	-44	-0.3%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	-3,023	-30.8%	9,800	6,777	14,362	7,585	111.9%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009	4,000	8.3%	48,000	52,000	48,000	-4,000	-7.7%
Miscellaneous Fair	47000	-6,816	-12.0%	56,800	49,984	53,800	3,816	7.6%
Misc. Non-Fair Programs	47005	-5,595	-2.4%	230,350	224,755	225,350	595	0.3%
Interim Revenue	48000	1,145	0.4%	316,464	317,609	311,160	-6,449	-2.0%
Prior Year Revenue Adj	49000		#DIV/0!					#DIV/0!
Other Operating Revenue	49500	3,915	73.9%	5,300	9,215	6,300	-2,915	-31.6%
TOTAL OPERATING REVENUES		-34,720	-2.9%	1,187,032	1,152,312	1,198,197	45,885	4.0%
OPERATING EXPENDITURES:								
Administration	50000	-7,135	-2.1%	339,603	332,468	352,911	20,443	6.1%
Maintenance & Gen Ops	52000	-8,904	-2.2%	413,039	404,135	404,895	760	0.2%
Publicity	54000	13,415	28.7%	46,715	60,130	61,325	1,195	2.0%
Attendance Operations	56000	3,408	6.3%	54,239	57,647	52,702	-4,945	-8.6%
Miscellaneous Fair	57000	1,171	7.2%	16,314	17,485	18,048	563	3.2%
Misc. Non-Fair Programs	57005	-7,640	-3.5%	215,380	207,740	209,400	1,660	0.8%
Premiums	58000	-4,241	-22.9%	18,500	14,259	15,700	1,441	10.1%
Exhibits	63000	2,456	5.3%	46,218	48,674	49,842	1,168	2.4%
Horse Show	64000	812	7.5%	10,850	11,662	11,700	38	0.3%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	5,656	5.2%	109,495	115,151	122,550	7,399	6.4%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	-1,663	-11.6%	14,292	12,629	12,650	21	0.2%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	-2,741	#DIV/0!		-2,741		2,741	-100.0%
Cash (over/under)	85000	84	#DIV/0!		84		-84	-100.0%
Depreciation	90000	-4,672	-4.7%	100,000	95,328	104,500	9,172	9.6%
Other Operating Expense	94000	2,170	4.8%	45,000	47,170	40,000	-7,170	-15.2%
TOTAL OPERATING EXPENDITURES		-7,824	-0.5%	1,429,645	1,421,821	1,456,223	34,402	2.4%
NET EFFECT		-26,896	11.1%	-242,613	-269,509	-258,026	11,483	0

## Permanent Positions on Roster for 2007

## Filled, Vacant, and Proposed

## El Dorado County Fair

ACCT. NO.	Expenditure Classification  CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv  Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
50100	CEO	Nov-01	12	39.52	HR		
	Deputy Manager	Aug-03	12	26.78	HR		
	Office Assistant	Nov-03	12	13.36	HR		
	Office Assistant	Nov-05	12 @ 3/4 time	13.36	HR		188,612
52100	Maintenance Supervisor	1976	12	25.36	HR		
	Maintenance	2004	12	18.99	HR		
	Maintenance	1983	12	17.80	HR		
	Maintenance	May-04	12	11.25	HR		158,886

### El Dorado County Fair

\* - Use end-of-year salary rate for calculation of leave liability.

## Temporary Positions Proposed for 2007

## El Dorado County Fair

ACCT. NO.	Expenditure Classification  POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last	This	No.	Unit	Amount	Per Unit	Detail	Account Totals
		Year	Year						
502	PT Office - Fair	1	1	104	HR	10.00	HR	1,040	
	PT - Exhibits Coordinator	1	1	360	HR	10.00	HR	3,600	
	PT Office - Fair	1	1	145	HR	10.00	HR	1,450	6,090
522	PT Maintenance	6	6	2500	HR	9.25	HR	23,125	
	PT Maintenance F/Alt	4	4	460	HR	9.25	HR	4,250	
	PT Maintenance - Tram	6	6	500	HR	9.25	HR	4,625	32,000
532	PT Facility Maintenance	7	7	1979	HR	9.00	HR		17,815
53520	PT Interim Parkers	8	8	667	HR	9.00	HR		6,000
56100	PT Guest Services			2111	HR	9.00	HR		19,000
56102	Fair Parkers			480	HR	7.50	HR		3,600
56110	Security Wages - Fair			1778	HR	9.00	HR		16,000
57105	Blast Guest Services (Note: Other items in this account)	13	13	114	HR	9.00	HR		1,026

## Proposed 2007 Contractual Professional Services

## El Dorado County Fair

ACCT. NO.	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours, days, months)		Amount Budgeted	
			Number	Unit Rate	Detail	Account Totals
63300	Department Heads					
	Asst Livestock	1			750	
	Asst Livestock	1			750	
	Entry Clerk	1			4,200	
	Fine Arts	1			400	
	Floriculture	1			100	
	Food Arts/Dairy Goat Products	1			400	
	Gems & Minerals	1			100	
	Industrial Arts	1			200	
	Jr. Exhibits				0	
	Jr. Livestock	1			1,800	
	Livestock Office	1			600	
	Livestock Office	1			480	
	Livestock Office	1			450	
	Lodging				1,962	
	Preserves	1			100	
	Quilts	1			100	
	Rabbits				0	
	Textiles/Tablesettings	1			100	
	Vendor Check-in	1			500	
	Vet	1			400	
	Wool	1			100	13,492
56200	Assistant Security Supervisor	1			1,100	
	Info Booths				650	
	Security Supervisor	1			1,200	
	Transit				5,500	8,450
54200	Design Services	1			1,500	
	Lodging				500	
	Publicist	1			9,000	11,000
57100	Parking Fair %	1				4,000
53500	Interim Parking %	1				6,300
57300	Police Dept				8,900	
	EMS & Fire Services				2,788	11,688
63900	Fair Horse Show Manager	1	other items in this account			500
64101	Schooling Horse Show Manager	1	other items in this account			1,200

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

**El Dorado County Fair**  
(Legal Name of Fair)

**Placerville, CA**  
(Location)

	Estimated 2006	Proposed 2007
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>3,932,862</b>	<b>3,947,421</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	12,800
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	15,200	6,894
Equipment	13,209	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>	<b>28,409</b>	<b>19,494</b>
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>3,961,271</b>	<b>3,966,915</b>
<b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>		
Land	0	0
Buildings & Improvements	0	0
Equipment	13,850	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>	<b>13,850</b>	<b>0</b>
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>3,947,421</b>	<b>3,966,915</b>
<b>DEPRECIATION:</b>		
Accumulated Depreciation, January 1	2,074,669	2,156,147
Less Accumulated Depreciation on Disposition of Fixed Assets above	(13,850)	
Annual Depreciation Expense (from page 10)	95,328	104,500
Accumulated Depreciation, December 31	2,156,147	2,260,647
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>1,791,274</b>	<b>1,706,268</b>
<b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>37,099</b>	<b>34,300</b>
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>1,754,175</b>	<b>1,671,968</b>

NOTE: Enter all numbers as a positive.

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

**El Dorado County Fair**

(Legal Name of Fair)

	<b>Account Number</b>	<b>Estimated 2006</b>	<b>Proposed 2007</b>
SUMMARY: January 1, 2007 to December 31, 2007			
<b>PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)</b>		\$0	\$0
<b>RESOURCES ACQUIRED (Both cash rec'd &amp; funds held at CCA)</b>			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		12,600
Emergency Repairs Funds	31900		
Flex Capital, Mil. Flex Funds (Used for capitalized assets only)	31900	28409	6,894
Grants from Outside Entities	31900		
Other (Specify)	31900		
<b>TOTAL RESOURCES</b>		28,409	19,494
<b>RESOURCES APPLIED (Run through Fair's accounting system) :</b>			
Construction in Progress	19000	15200	19,494
Land	19100		
Buildings & Improvements	19200		
Equipment	19300	13209	
Leasehold Improvements	19400		
Other (Specify)			
<b>TOTAL Non-Fair Funds Run Through Fair's Books</b>		28,409	19,494
<b>RESOURCES APPLIED (Paid directly by CCA)</b>			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
<b>TOTAL Non-Fair Funds Paid Directly by CCA</b>		0	0
<b>FUNDS REMAINING (Show as deferred revenue)</b>		\$0	\$0

**PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)**

\$0.00

Description:		Estimated 2006	Proposed 2007
Project Reimbursement (CCA)		2170	
Mil Flex		45000	40,000.00
TOTAL FUNDS RECEIVED - ACCOUNT # 34000			
Total		\$47,170.00	\$40,000.00

Account	Description	Estimated 2006	Proposed 2007
53000	Paving	2,170.00	
94500	Mil Flex	45,000.00	40,000.00
TOTAL EXPENDITURES - ACCOUNT # 94500 (to Page 10 )		47,170.00	40,000.00
FUNDS REMAINING (Show as deferred revenue)		\$0.00	\$0.00

# BUDGET VARIANCE EXPLANATION

## Exhibit 1

Fair Organization:

<u>Accounts</u>	<u>2006 Budget to Estimate</u>	<u>2006 Estimate to 2007 Proposed</u>
41000 Admissions	Budget was based on 2004 numbers due to rain in 2005. Attendance did not meet expectations.	2007 Budget includes ticket price increases using 2006 attendance numbers.
41500 Commercial	No significant change	No significant change
42000 Concessions	We expected higher carnival gross with it being a new carnival. Concessions were slightly down.	No significant change
43000 Exhibits	Charged for Destruction Derby – not previously budgeted. Commercial wine entries way up.	No significant change
44000 Horse Show	No significant change	No significant change
45000 Horse Racing	N/A	N/A
45005 Satellite Wagering	N/A	N/A
46000 Fair Attractions	No significant change	Newly budgeted item for Destruction Derby
46009 Interim Attractions	No significant change	No significant change
46109 Motorized Racing	N/A	N/A
47000 Misc. Fair	No significant change	No significant change
47005 Misc. Non-Fair	No significant change	No significant change

# BUDGET VARIANCE EXPLANATION

## Exhibit 1

Fair Organization:

<u>Accounts</u>		<u>2006 Budget to Estimate</u>	<u>2006 Estimate to 2007 Proposed</u>
48000	Interim	No significant change	No significant change
49000	PY Revenue Adj.	N/A	N/A
49500	Other Ops Rev	No significant change	No significant change
50000	Administration	No significant change	No significant change
52000	Maintenance/Gen. Ops	No significant change	No significant change
54000	Publicity	In coordination with new publicist we spent more on Fair advertising	No significant change
56000	Attendance Ops	No significant change	No significant change
57000	Misc. Fair	No significant change	No significant change
57005	Misc. Non-Fair	No significant change	No significant change
58000	Premiums	No significant change	No significant change
63000	Exhibits	No significant change	No significant change
64000	Horse Show	No significant change	No significant change

# BUDGET VARIANCE EXPLANATION

## Exhibit 1

Fair Organization:

<u>Accounts</u>		<u>2006 Budget to Estimate</u>	<u>2006 Estimate to 2007 Proposed</u>
65000	Horse Racing	N/A	N/A
65005	Satellite Wagering	N/A	N/A
66000	Fair Entertainment	No significant change	No significant change
66109	Motorized Racing	N/A	N/A
66009	Interim Entertainment	No significant change	No significant change
72300	Equipment	No significant change	No significant change
80000	PY Expense Adj.	No significant change	No significant change
85000	Cash (over/under)	No significant change	No significant change
90000	Depreciation Expense	No significant change	No significant change
94000	Other Operating Expense	No significant change	No significant change

  
CEO Signature

  
Board President Signature



# Trial Balance

El Dorado County  
Marta

Unit Of Measure: \$  
9/1/2006 - 9/30/2006

Friday, October 06, 2006 2:42:29PM  
Page 1

Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
11100-A Petty Cash	50.00			0.00	50.00
11200-A Change Fund	650.00			0.00	650.00
11210-A ATM Change Fund	4,440.00			0.00	4,440.00
11300-A Cash - Operating WF 031-6022979	31,708.69	81,186.71	90,985.74	9,799.03-	21,909.66
11310-A Cash - Bingo WF	25,992.71			0.00	25,992.71
11400-A Cash - Premium WF #031-6029354	2,747.70		2,500.00	2,500.00-	247.70
11800-A Cash Cnty Treas Sub #300 Operations	61,965.24	53,721.03	80,000.00	26,278.97-	35,686.27
11803-A Cash Cnty Treas - Sub #301 Comp Absence	33,370.78			0.00	33,370.78
13100-A Accounts Receivable	33,966.49	50,135.01	53,721.03	3,586.02-	30,380.47
13101-A A/R Vendor Insurance advanced	171.00	390.00	530.00	140.00-	31.00
13103-A A/R - NSF Checks	1,074.00			0.00	1,074.00
13104-A A/R - Bingo NSF Checks	160.00			0.00	160.00
13110-A Allowance for Doubtful Accounts	430.00-		80.00	80.00-	510.00-
13300-A A/R - F & E	5,899.96		1,003.40	1,003.40-	4,896.56
13600-A A/R - Reimbursable Unemployment	0.00	1,384.00		1,384.00	1,384.00
19001-A CIP 92236/Task 12530	23,029.19			0.00	23,029.19
19002-A CIP 92230/Task 11382	239,667.10			0.00	239,667.10
19005-A CIP 92240/ Task 1347	12,236.52			0.00	12,236.52
19100-A Land & Land Improvements	90,987.05			0.00	90,987.05
19200-A F/A - Buildings & Improvements	3,466,048.17			0.00	3,466,048.17
19201-A Accum Depr - Bldgs	1,987,955.60-			0.00	1,987,955.60-
19300-A F/A - Equipment	100,893.65			0.00	100,893.65
19301-A Accum Depr - Equip	86,713.62-			0.00	86,713.62-
21200-A Accounts Payable	28,136.10-	55,261.72	28,282.17	26,979.55	1,156.55-
21201-A Marble Valley Showmobile	0.00		300.00	300.00-	300.00-
21203-A A/P - Drug Fees	0.00	165.00	235.00	70.00-	70.00-
21204-A A/P Other	48.00-			0.00	48.00-
21215-A Health Permit Fees	116.00			0.00	116.00
21300-A Sales Tax Payable	459.33-			0.00	459.33-
22100-A Health Insurance - Employee Share	0.00	902.02	1,353.03	451.01-	451.01-
22200-A State Withholding Tax	0.00	652.11	1,032.01	379.90-	379.90-
22300-A PERS - Employee Share	0.01	1,337.31	2,107.64	770.33-	770.32-
22400-A Medicare - Employee Share	0.00	859.00	1,320.62	461.62-	461.62-
22500-A Federal Withholding Tax	0.00	2,305.70	3,630.02	1,324.32-	1,324.32-
22602-A United Way Deduction	5.00-	15.00	15.00	0.00	5.00-
22603-A AFLAC Supplemental Health	9.18-	18.36	27.54	9.18-	18.36-
22607-A Deferred Comp & LTD Life	0.00	1,600.00	2,400.00	800.00-	800.00-
22608-A Garnishments Deducted	2.50-	7.50	7.50	0.00	2.50-
22700-A FICA - Employee Share	0.00	387.90	576.28	188.38-	188.38-
22801-A D/I - Next Year Interim Income	3,745.00-		942.50	942.50-	4,687.50-
24100-A Cleaning & Key Deposits	1,300.00-			0.00	1,300.00-
24200-A Pageant Scholarships	3,350.00-			0.00	3,350.00-
24500-A Compensated Absences	54,357.51-			0.00	54,357.51-
25101-A Daycare Facility Loan	37,993.32-	221.68		221.68	37,771.64-
29100-A Net Resources	1,890,819.52-			0.00	1,890,819.52-
31200-A State Allocation	124,000.00-			0.00	124,000.00-
31900-A Project Reimbursement	1,003.40-	1,003.40	12,402.31	11,398.91-	12,402.31-
41010-A Admissions to Grounds	157,725.00-			0.00	157,725.00-
41020-A Discounted Fair Admissions	45,300.40-			0.00	45,300.40-



## Trial Balance

El Dorado County  
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**Unit Of Measure: \$**  
**9/1/2006 - 9/30/2006**

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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
41510-A Commercial Space	85,946.50-			0.00	85,946.50-
42100-A Carnival	52,910.00-			0.00	52,910.00-
42101-A Carnival - Presale	41,800.00-			0.00	41,800.00-
42200-A Concession Revenue - Food	55,331.91-		100.00	100.00-	55,431.91-
42300-A Concession Revenue - Non Food	6,553.35-			0.00	6,553.35-
43100-A Entry Fees	6,835.25-			0.00	6,835.25-
43120-A Commerical Wine Entries	12,940.00-			0.00	12,940.00-
43150-A Fair Activities Entries	8,816.00-			0.00	8,816.00-
43200-A Donations - Book Awards	235.00-		400.00	400.00-	635.00-
43300-A Premium Book Advertising	535.00-			0.00	535.00-
44200-A Schooling Horse Show Entry Fees	4,235.00-		1,546.00	1,546.00-	5,781.00-
44205-A Fair Horse Shows-ML & 4H	7,133.00-			0.00	7,133.00-
44300-A Open Horse Show Donations	411.00-		100.00	100.00-	511.00-
46109-A Racetrack Rental - Auto Races	14,815.85-		12,932.98	12,932.98-	27,748.83-
46200-A MED Sponsorship and Admissions	6,777.00-			0.00	6,777.00-
47100-A Fairtime Parking	19,403.00-			0.00	19,403.00-
47105-A Blast Admissions & Parking	19,405.40-			0.00	19,405.40-
47300-A MF - Commercial Wine BBQ	2,390.00-			0.00	2,390.00-
47500-A Fair Stall Rental	941.00-			0.00	941.00-
47615-A Bingo Revenue	152,734.39-			0.00	152,734.39-
47900-A Sponsorships & General Donations	27,250.00-			0.00	27,250.00-
48100-A Rental of Buildings	80,823.50-	1,587.50	5,142.50	3,555.00-	84,378.50-
48150-A Long Term Rental	35,769.00-		4,193.32	4,193.32-	39,962.32-
48201-A RV Space Rental	9,675.00-		320.00	320.00-	9,995.00-
48205-A Pavilions - Henningsen, A-D	9,340.89-		170.00	170.00-	9,510.89-
48206-A Outdoor Area Rentals,	29,477.46-		5,003.50	5,003.50-	34,480.96-
48207-A Open Ride Revenue	4,740.00-		255.00	255.00-	4,995.00-
48500-A Utility Reimbursement	10,570.57-		787.36	787.36-	11,357.93-
48501-A Janitorial Supplies Reimb	237.19-			0.00	237.19-
48600-A Interim Parking Revenue	20,504.00-		3,079.00	3,079.00-	23,583.00-
48725-A Festival of Trees	22.50-		200.00	200.00-	222.50-
48801-A Other Revenues	3,462.19-		410.00	410.00-	3,872.19-
48803-A Interim Food Concessions	10,869.57-		1,139.84	1,139.84-	12,009.41-
48804-A FOF Memberships	6,111.00-	175.00		175.00	5,936.00-
48805-A Recycling revenue	511.86-			0.00	511.86-
48807-A Association Memberships	401.00-			0.00	401.00-
49510-A Interest Earnings	3,039.08-			0.00	3,039.08-
49515-A NSF & ATM Revenue	2,213.83-			0.00	2,213.83-
49520-A Other Operating Revenue	415.18-			0.00	415.18-
50100-A ADM - Permanent Salaries	116,393.80	21,343.94		21,343.94	137,737.74
50200-A ADM - Temporary Salaries	8,631.50		753.00	753.00-	7,878.50
50310-A Admin Benefits - Employers Share	60,520.29	7,264.56		7,264.56	67,784.85
50320-A ADM - Payroll Taxes Employer	2,431.09	322.63		322.63	2,753.72
50330-A Workers' Compensation	11,413.50			0.00	11,413.50
50400-A Professional Services	2,333.07			0.00	2,333.07
50500-A Directors Expense	2,185.00	25.17		25.17	2,210.17
50600-A Employee Expense	138.19			0.00	138.19
50610-A Employee's Travel	340.43			0.00	340.43
50700-A Office Supplies	5,394.98			81.75	5,476.73



# Trial Balance

El Dorado County  
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Unit Of Measure: \$  
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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
50750-A Computing Expenses	474.00			0.00	474.00
50800-A Telephone	5,677.68	278.52		278.52	5,956.20
50850-A Postage	4,354.22			0.00	4,354.22
50900-A Dues & Subscriptions	3,366.00			0.00	3,366.00
51000-A Insurance	5,563.00			0.00	5,563.00
51100-A Loan Interest	1,815.00	204.21		204.21	2,019.21
51150-A ADM - Bank Charges	1,762.41	42.14		42.14	1,804.55
51200-A Unemployment Insurance	1,959.00	346.00		346.00	2,305.00
51300-A ADM - Bad Debt	69.14	250.00		250.00	319.14
52100-A Maint - Permanent Salaries	103,737.44	18,121.77		18,121.77	121,859.21
52200-A Maint - Temporary Salaries	15,719.89	1,677.00		1,677.00	17,396.89
52210-A Maint - Benefits Employer Share	21,767.40	2,345.74		2,345.74	24,113.14
52220-A Maint - Payroll Taxes, Employee Share	3,671.97	555.52		555.52	4,227.49
52300-A Maint - Professional Services	1,198.00			0.00	1,198.00
52500-A Rental Maintenance Equipment	4,483.73			0.00	4,483.73
52800-A Electricity/Propane/Water/Sewer	64,609.84	4,966.67		4,966.67	69,576.51
52900-A Other	13,741.70	982.35		982.35	14,724.05
52950-A Small Tools - Recycle Account	1,114.58	128.99		128.99	1,243.57
53000-A Buildings & Grounds - Other	31,981.19	2,374.62	142.30-	2,516.92	34,498.11
53100-A Trash Removal - Cleanup	14,928.39			0.00	14,928.39
53200-A Maintenance Other	12,201.91	2,538.63		2,538.63	14,740.54
53500-A Interim Parking %	5,198.18	853.40		853.40	6,051.58
53510-A Interim Parking Supplies	360.66			0.00	360.66
53520-A Interim Parking Wages	5,150.85	884.49		884.49	6,035.34
54200-A PUB - Professional Services	7,623.25			0.00	7,623.25
54300-A PUB - Supplies & Expense	217.92			0.00	217.92
54400-A PUB - Advertising	21,995.86	570.00		570.00	22,565.86
54500-A PUB - Promotional Expense	6,006.01			0.00	6,006.01
54700-A PUB - VIP/Media Night	2,142.44			0.00	2,142.44
54750-A El Dorado Rose Expenses	572.74			0.00	572.74
54800-A Fair Printing	616.50			0.00	616.50
54900-A Pageant Expenses	13,709.57			0.00	13,709.57
56100-A Fair Gate - Wages	19,085.28			0.00	19,085.28
56102-A Fair Parking - Wages	3,793.25	131.25		131.25	3,924.50
56110-A Fair Security - Wages	16,096.25			0.00	16,096.25
56120-A Gate,Security,Parking - Payroll Taxes Em	2,981.20	18.31		18.31	2,999.51
56200-A Gate - Professional Services	12,950.00			0.00	12,950.00
56300-A Gate - Supplies & Expense	2,697.21			0.00	2,697.21
57100-A Fair Parking Lot %	3,880.60			0.00	3,880.60
57105-A Blast Expenses	5,424.66		65.00	65.00-	5,359.66
57200-A MF - Parking Lot Supplies/Expense	959.51			0.00	959.51
57300-A MF - Professional Services	11,267.68			0.00	11,267.68
57700-A MF - Sponsorship Expense	1,376.06	0.00		0.00	1,376.06
57705-A Bingo Expense	136,749.37			0.00	136,749.37
57825-A Festival of Trees Expenses	243.57			0.00	243.57
58100-A PREM - Cash Awards	10,646.50			0.00	10,646.50
58200-A PREM - Ribbons & Trophies	2,046.15			0.00	2,046.15
58400-A Friends of Fair Plaques	1,740.82		175.00	175.00-	1,565.82
53100-A EXH - Salaries & Wages	0.00	220.50		220.50	220.50



## Trial Balance

El Dorado County  
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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
63200-A EXH - Judges	4,702.00		250.00	250.00-	4,452.00
63300-A EXH - Professional Services	13,491.70			0.00	13,491.70
63400-A EXH - Supplies & Expense	3,366.14			0.00	3,366.14
63500-A EXH - Tent & Booth Rental	8,789.00			0.00	8,789.00
63600-A EXH - Decorations	103.78			0.00	103.78
63700-A EXH - Premium Book Printing	5,485.39			0.00	5,485.39
63800-A EXH - Comm Wine-Supplies & Exp	13,069.88	23.30		23.30	13,093.18
63900-A Fair Horse Shows 4H/ML	6,705.34			0.00	6,705.34
64101-A Schooling Horse Show Expenses	3,007.13	850.00		850.00	3,857.13
66200-A ATTR - Fair Entertainment Services	22,427.27			0.00	22,427.27
66210-A Fair Entertainment Supplies & Exp	1,357.64			0.00	1,357.64
66220-A Fair Entertainment	82,654.66			0.00	82,654.66
66230-A Fair Entertain Lodging	8,711.40			0.00	8,711.40
72300-A Equipment	226.00		226.00	226.00-	0.00
80000-A Prior Year Operating Expense Adjustment	1,554.59-		1,186.71	1,186.71-	2,741.30-
85000-A Cash Over/Under - Tix Sales	68.57			0.00	68.57
85001-A Cash Over /Under - Other	22.76		8.00	8.00-	14.76
92230-A Rev Gen Main Exhibit Task 11382	1,200.00			0.00	1,200.00
92240-A Main Office ADA Upgrade Task 13476	10,231.89	2,651.41		2,651.41	12,883.30
92285-A Paving Rehabilitation Task 12093	2,170.00		2,170.00	2,170.00-	0.00
94500-A Millennium Flex Expense	38,015.30	553.88		553.88	38,569.18
<b>\$ Grand Totals</b>	<b>Beginning Balance</b>	<b>Debits</b>	<b>Credits</b>	<b>Net Activity</b>	<b>Ending Balance</b>
	0.00	323,922.70	323,922.70	0.00	0.00

**EL DORADO COUNTY FAIR**

**BALANCE SHEET**

**September 30, 2006**

**ASSETS**

Cash	122,347.12	
Accounts Receivable	37,416.03	
Deferred Expenses		
Deferred Loan Expense		
Total Liquid Assets		159,763.15
Construction in Progress	274,932.81	
Land & Land Improvements	90,987.05	
F/A -Buildings & Improvements	3,466,048.17	
Accumulated Depreciation - Buildings/Imp	(1,987,955.60)	
F/A - Equipment	100,893.65	
Accumulated Depreciation - Equipment	(86,713.62)	
Total Fixed Assets		1,858,192.46
<b>TOTAL ASSETS</b>		<b>2,017,955.61</b>

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

Accounts Payable	1,458.55	
Payroll Liabilities	4,401.41	
Deferred Income	(33,881.68)	
Mother Lode Area Fairs Funds		
Cleaning & Key Deposits	1,300.00	
Other liabilities	3,809.33	
Compensated Leave Liability	54,357.51	
Long Term Debt	37,771.64	
Total Liabilities		69,216.76
Inv. in Capital Assets		

**NET RESOURCES**

Net Resources	1,890,819.52	
Net Income/Net Loss	59,600.32	
Net Resources Available - Capital Outlay		
Project Reimbursement	12,402.31	
Net Projects	(14,083.30)	
Other Revenue Program		
Total Resources Available		1,948,738.85
<b>TOTAL LIABILITIES &amp; RESOURCES</b>		<b>2,017,955.61</b>

**EL DORADO COUNTY FAIR**

**Statement of Operations**

**September 30, 2006**

**Current YTD**

**09/30/06**

**OPERATING REVENUES:**

Admissions to Grounds	203,025
Industrial and Commerical Space	85,947
Carnival Revenue	94,710
Fair Concessions	61,985
Exhibits	29,761
Horse Show	13,425
Fair Attraction Revenue	6,777
Racetrack Rental	27,749
Miscellaneous Fair	55,920
Misc Non-Fair Revenue	172,763
Interim Revenue	234,894
Prior Year Revenue Adjustment	-
Other Operating Revenue	5,668
<b>TOTAL OPERATING REVENUES</b>	<b>992,625</b>

**OPERATING EXPENDITURES:**

Administration	264,228
Maintenance & General Operations	322,990
Interim Expenses	12,448
Publicity	53,454
Attendance Operations	57,753
Miscellaneous Fair	17,484
Miscellaneous NF Programs (Blast)	142,353
Premiums	14,258
Exhibits	49,002
Horse Show	10,562
Fair Entertainment Expense	115,151
Equipment	
Prior Year	(2,741)
Cash over/under	83
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,057,025</b>
<b>Net Income/Loss from Operations</b>	<b>(64,400)</b>

STATE ALLOCATION	124,000
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Contributions from Local Tax Source	124,000
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Net Income/Loss after Allocations-Before Depreciation	<b>59,600</b>
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Depreciation Expense	
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Net Income/Loss after Allocations-After Depreciation	<b>59,600</b>
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