

# OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2017 to December 31, 2017

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017
<b>TOTAL NET RESOURCES, JANUARY 1:</b>					
Unrestricted net resources		\$431,550	\$433,805	\$460,269	\$482,280
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,684,070	1,592,101	1,592,101	1,492,398
Subtotal (Total Net Resources)		2,115,620	2,025,906	2,052,370	1,974,679
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		1,326,974	1,217,231	1,379,383	1,250,081
State (Local/Base) Allocations (to Page 2):	31200	30,000	40,619	40,609	40,609
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900			0	0
One-time Revenue Sources (fire camp, sale of property, capital project au	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				
<b>TOTAL RESOURCES ACQUIRED</b>		1,356,974	1,257,850	1,419,992	1,290,690
<b>TOTAL RESOURCES AVAILABLE</b>		3,472,594	3,283,756	3,472,362	3,265,369
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		1,296,380	1,255,808	1,384,129	1,285,029
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,296,380	1,255,808	1,384,129	1,285,029
Depreciation Expense (From Page 10)	90000	123,844	113,555	113,555	109,829
<b>TOTAL RESOURCES APPLIED</b>		1,420,224	1,369,363	1,497,684	1,394,858
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>					
Unrestricted Net Resources Available for Operations	29100	\$2,052,370	\$1,914,393	\$1,974,679	\$1,870,511
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,592,101	1,486,398	1,492,398	1,390,422
Subtotal (Total Net Res Check Figure - should equal #29100)		\$2,052,370	\$1,914,393	\$1,974,679	\$1,870,511
Reserve Percentage		35.5%	34.1%	34.8%	37.4%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

*Stephanie Cantre* 12/7/16  
 President, Board of Directors      Date

*Jelly* 12/7/16  
 Chief Executive Officer      Date

\_\_\_\_\_  
 Chairman, Board of Supervisors      Date

\_\_\_\_\_  
 County Clerk      Date

DEPARTMENT OF FOOD & AGRICULTURE

\_\_\_\_\_  
 Director      Date

## Summary of Operations

## El Dorado County Fair

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017
<b>OPERATING REVENUES:</b>					
Admissions to Grounds	41000	\$212,410	\$212,410	\$226,952	\$220,330
Commercial Space	41500	77,882	75,725	71,429	73,000
Carnival	42100	135,000	107,300	130,000	130,000
Concessions	42200	81,125	80,000	89,580	82,200
Exhibits	43000	15,293	14,740	14,920	14,860
Horse Show	44000	25,663	22,600	33,759	29,500
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000				
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	116,205	115,710	136,438	119,609
Miscellaneous Non-Fair Programs	47005	90,796	119,350	130,858	92,350
Interim Revenue	48000	573,115	467,416	542,327	485,532
Prior Year Revenue Adjustments	49000	(3,213)		225	
Other Operating Revenue	49500	2,700	1,980	2,895	2,700
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>1,326,974</b>	<b>1,217,231</b>	<b>1,379,383</b>	<b>1,250,081</b>
<b>OPERATING EXPENDITURES:</b>					
Administration	50000	407,735	364,060	368,159	382,338
Fairgrounds Operational Expense	51000	97,172	79,623	83,260	84,241
Maintenance & General Operations	52000	450,099	469,177	534,632	455,670
Publicity	54000	44,699	41,867	64,399	44,179
Attendance Operations	56000	56,954	60,799	66,430	67,027
Miscellaneous Fair	57000	31,089	38,718	38,563	38,121
Miscellaneous Non-Fair Programs	57005	44,931	35,100	41,229	37,531
Premiums	58000	10,198	10,581	11,961	11,980
Exhibits	63000	26,023	26,462	30,932	28,879
Horse Show	64000	18,416	18,300	22,298	22,493
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	96,065	97,853	96,019	99,152
Motorized Racing	66109				
Interim Entertainment	66009	12,307	13,268	24,168	13,418
Equipment (Funded by Fair)	72300	1,392		2,500	
Prior Year Expense Adjustments	80000	(954)		(846)	
Cash (over/under)	85000	254		424	0
Other Operating Expense	94000				
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>1,296,380</b>	<b>1,255,808</b>	<b>1,384,129</b>	<b>1,285,029</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION</b>		<b>30,594</b>	<b>(38,577)</b>	<b>(4,746)</b>	<b>(34,948)</b>
Depreciation Expense	90000	123,844	113,555	113,555	109,829
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION</b>		<b>(93,250)</b>	<b>(152,132)</b>	<b>(118,301)</b>	<b>(144,777)</b>
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	30,000	40,619	40,609	40,609
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)					
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>\$60,594</b>	<b>\$2,042</b>	<b>\$35,863</b>	<b>\$5,661</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>(\$63,250)</b>	<b>(\$111,513)</b>	<b>(\$77,692)</b>	<b>(\$104,168)</b>

## Detail of Revenues

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017	
<b>ADMISSIONS REVENUE:</b>						
Regular Fair Admissions	41010	158,521	158,521	169,440	162,821	40010-00-10
Discounted Fair Admissions	41020	53,889	53,889	57,512	57,509	40020-00-10
<b>TOTAL ADMISSIONS REVENUE</b>	<b>41000</b>	<b>212,410</b>	<b>212,410</b>	<b>226,952</b>	<b>220,330</b>	
<b>COMMERCIAL SPACE REVENUE:</b>						
Outside Commercial Space	41510	77,882	75,725	71,429	73,000	41010-00-10
Inside Commercial Space	41520					
<b>TOTAL COMMERCIAL SPACE REVENUE</b>	<b>41500</b>	<b>77,882</b>	<b>75,725</b>	<b>71,429</b>	<b>73,000</b>	
<b>CARNIVAL REVENUE:</b>						
Carnival	42100	76,869	52,300	52,802	53,000	40500-00-10
Carnival: Pre-Sale	42110	58,131	55,000	77,198	77,000	40510-00-10
<b>TOTAL CARNIVAL REVENUE</b>	<b>42100</b>	<b>135,000</b>	<b>107,300</b>	<b>130,000</b>	<b>130,000</b>	
<b>CONCESSIONS REVENUE:</b>						
Food Concessions	42200	76,755	76,000	84,299	77,000	42100-00-10
Non-Food Concessions	42300	4,369	4,000	5,281	5,200	42200-00-10
<b>TOTAL CONCESSIONS REVENUE</b>	<b>42000</b>	<b>81,125</b>	<b>80,000</b>	<b>89,580</b>	<b>82,200</b>	
<b>EXHIBITS REVENUE:</b>						
Entry Fees	43100	11,963	12,000	11,990	11,990	43000-00-10
Fair Activity Entries	43150	2,000	1,440	1,500	1,440	43010-00-10
Donated & Sponsored Awards	43200	1,330	1,300	1,430	1,430	43100-00-10
Advertising in Premium Book	43300					
Other (Explain)	43400					
<b>TOTAL EXHIBITS REVENUE</b>	<b>43000</b>	<b>15,293</b>	<b>14,740</b>	<b>14,920</b>	<b>14,860</b>	
<b>HORSE SHOW REVENUE:</b>						
Admissions	44100					
Schooling Horse Show Entries	44200	24,748	22,300	33,259	29,000	43000-00-50
Donations for Special Prizes	44300	915	300	500	500	43100-00-15
Stall Fees	44400					
Program Sales	44500					
Other (Explain)	44600					
<b>TOTAL HORSE SHOW REVENUE</b>	<b>44000</b>	<b>25,663</b>	<b>22,600</b>	<b>33,759</b>	<b>29,500</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

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017	
<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					
4 Wheel-Drive Pull Admissions	46300					
Destruction Derby Admissions	46400					
Performances Admissions	46500					
Other Admissions (Explain)	46600					
TOTAL FAIR ATTRACTIONS REVENUE	46000	0	0	0	0	
<b>MOTORIZED RACING REVENUE:</b>						
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0	
<b>INTERIM ATTRACTIONS REVENUE:</b>						
Racetrack Rental	46109					
Other Admissions (List)	46309					
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0	
<b>MISCELLANEOUS FAIR REVENUE:</b>						
Parking	47100	28,632	28,000	30,897	29,000	45000-00-16
Fairtime Camping Fees	47101	3,857	3,590	3,705	3,705	46500-00-16
Convention Taffeta	47200	262	70	558	250	48710-00-16
Utility Fee Reimbursement	47300	0	3,700	9,651	9,651	48500-00-16
Exhibit Guide Revenue (Taffeta)	47400					
Fair Horse Shows	44205	878	1,000	1,953	1,953	43020-00-15
Stall Rentals (Fairtime)	47500					
Camping Fees (Fairtime)	47700					
Sponsorships	47900	61,437	56,000	42,447	42,500	47900-00-16
Non-Cash Sponsorships		0	0	25,304	9,000	47910-00-10
FOF Memberships	48804	6,335	6,350	5,930	6,300	48730-00-16
Commercial Wine Entries	43120	14,803	17,000	15,993	17,250	43020-00-10
TOTAL MISCELLANEOUS FAIR REVENUE	47000	116,205	115,710	136,438	119,609	
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>						
Blast	47105	19,833	17,500	18,846	17,500	48700-00-40
Crab Feed	48725	20,021	20,750	24,000	24,000	48700-00-31
Capital Bar	48726	45,358	44,500	53,135	50,000	48700-00-35
Cowboys & Cornbread	48729	5,584	5,600	6,137	0	48700-00-33
Other (Explain) Gold Week	47505	0	31,000	27,867	0	48700-00-34
Buckles & BBQ		0	0	873	850	48700-00-37
TOTAL MISC. NON-FAIR PROGRAMS	47005	90,796	119,350	130,858	92,350	

## Detail of Revenues

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017	
<b>INTERIM REVENUE:</b>						
Rental of Buildings	48100	198,942	169,000	178,171	180,000	46100-00-30
Long Term Rentals	48150	63,308	60,000	61,863	60,000	46110-00-30
Grounds Rentals	48200					
RV Space Rentals	48201	24,076	21,000	48,164	27,125	46500-00-30
Open Ride Revenue	48207	3,605	3,700	6,114	6,200	46220-00-30
Equipment Rentals	48300	0	0	85	85	46300-00-30
Interim Concessions Revenue	48400	43,509	43,500	39,414	36,000	42100-00-30
Utility Fee Reimbursement	48500	10,880	6,400	9,093	9,093	48500-00-30
Janitorial Supply Reimbursement		70	140	35	0	48520-00-30
Interim Parking Revenue	48600	75,142	76,700	86,688	81,500	45000-00-30
Other Interim Revenue (List)	48801	77,515	2,230	28,825	1,260	48720-00-30
Recycling Revenue	48805	2,618	1,776	985	1,469	48720-00-00
Association Memberships	48807	350	470	390	300	48730-00-00
Racetrack Rental	46109	73,100	82,500	82,500	82,500	40200-00-36
TOTAL INTERIM REVENUE	48000					
		573,115	467,416	542,327	485,532	
<b>TOTAL PRIOR YEAR REVENUE ADJUSTMENT:</b>	49000					
		(3,213)	0	225	0	49000-00-00
<b>OTHER OPERATING REVENUE:</b>						
Interest Earnings	49510	1,472	780	1,191	1,200	49510-00-00
NSF & ATM Revenue	49515	1,228	1,200	1,704	1,500	49515-00-00
Donations/Sponsorships (general)	49520					
Other (Explain)	49530					
Gain on Sale of Asset	49540					
TOTAL OTHER OPERATING REVENUE	49500					
		2,700	1,980	2,895	2,700	

## Detail of Expenditures

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017		
<b>ADMINISTRATION EXPENSE:</b>							
Salaries & Wages - Permanent	50100	250,613	259,422	259,846	274,013	50000-11-00	3%
Salaries & Wages - Temporary	50200	12,707	10,200	13,366	13,364	50100-11-00	
Compensated Absences Expense	50300	-3,736	-6,139	-1,659	-1,645	50300-11-00	
Employee Benefits - Employer's Share	50310	143,567	96,035	91,747	91,747	51000-11-00	
Payroll Taxes	50320	4,583	4,542	4,859	4,859	51100-11-00	
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>407,735</b>	<b>364,060</b>	<b>368,159</b>	<b>382,338</b>		
<b>FAIRGROUNDS OPERATIONAL EXPENSE:</b>							
Worker's Compensation Insurance	50330	697	473	452	452	51200-11-00	
Professional Services (Contractual)	50400	13,091	3,370	4,860	4,860	69000-11-00	
Director's Expense	50500	2,320	4,790	6,603	6,500	56000-11-00	
Traveling/Training Expense - Employees	50600	4,351	2,968	2,001	3,000	65010-11-00	
Office Supplies and Expense	50700	7,906	8,446	8,000	8,000	74000-11-00	
Computing Expenses	50750	2,310	2,333	2,157	2,300	65020-11-00	
Administrative Printing	50760	0	0	0	0	74010-11-00	
Administrative Publicity	50765	1,100	1,050	754	700	52000-11-00	
Telephone	50800	4,308	3,899	4,100	4,100	75000-11-00	
Postage	50850	1,181	1,016	1,318	1,318	75010-11-00	
Dues and Subscriptions	50900	2,618	2,678	2,911	2,911	57000-11-00	
Insurance (General Liability)	51000	49,570	34,000	34,000	34,000	60000-11-00	
Other (Explain) Bank Charges	51150	5,246	5,100	6,404	6,400	54000-11-00	
Unemployment Insurance (Non-reimbursed)	51200	1,386	1,500	1,700	1,700	66040-11-00	
Audit Expense	51300	0	8,000	8,000	8,000	54020-11-00	
Bad Debt	51300	1,088				53000-11-00	
Current Year Bad Debt Expense	51400						
<b>Total Fairgrounds Operational Expense</b>	<b>50000</b>	<b>97,172</b>	<b>79,623</b>	<b>83,260</b>	<b>84,241</b>		
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>							
Salaries & Wages - Permanent	52100	140,660	158,614	164,954	162,651	50000-12-00	3%
Salaries & Wages - Temporary	52200	53,485	38,080	62,891	38,080	50100-12-00	
Employee Benefits	52210	0	78,014	53,561	56,585	51000-12-00	
Payroll Taxes	52220	6,251	5,225	7,155	7,155	51100-12-00	
Worker's Compensation Insurance	52230	225	473	452	452	51200-12-00	
Professional Services (Contractual)	52300	1,293	0	150	150	69000-12-00	
Rental - Land & Buildings	52400						
Rental - Maintenance Equipment	52500	6,524	100	571	570	72010-12-00	
Rental - Public Address & Intercom	52600						
Temporary Electrical Work (Contractual)	52700						
Light, Heat, Water and Power	52800	70,227	70,000	71,727	71,727	63000-12-00	
Maintenance of Equipment - Supplies & Expense	52900	19,757	25,875	24,310	22,700	65010-12-00	
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	110,166	76,696	107,607	76,800	64000-12-00	
Trash Removal, Clean up (Contractual)	53100	18,730	16,100	18,867	18,800	78000-12-00	
King Fire Camp Reimbursables		22,644	0	0	0	65011-12-00	
One Time Construction		0	0	22,387	0	64030-12-00	
Small Tools - Recycle Account	52950	138	0	0	0	65030-12-00	
Other (Explain)	53200						
Special Repairs & Maintenance (List)	53300						
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>52001</b>	<b>450,099</b>	<b>469,177</b>	<b>534,632</b>	<b>455,670</b>		

## Detail of Expenditures

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017
<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	20,947	17,600	19,242	19,242
Supplies and Expense	54300	49	49	143	143
Advertising	54400	18,437	19,000	18,573	18,573
Promotional Expense	54500	1,472	1,000	1,944	1,944
Website/Social Media		1,035	1,450	20,627	360
Public Relations Expense	54600				
Pre-Fair Events VIP Night	54700	1,841	1,850	2,687	2,750
EI Dorado Rose Expenses	54750	433	433	167	167
Other (Explain) Fair Printing	54800	485	485	1,016	1,000
<b>TOTAL PUBLICITY EXPENSE</b>	<b>54000</b>	<b>44,699</b>	<b>41,867</b>	<b>64,399</b>	<b>44,179</b>
<b>ATTENDANCE OPERATIONS:</b>					
Fair Gate Wages	56100	18,079	18,736	18,879	18,225
Fair Parking Wages	56102	9,614	11,215	16,611	16,601
Fair Guest Services Wages	56110	11,314	12,810	12,600	12,601
Payroll Taxes	56120	2,978	3,138	3,617	3,617
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	11,744	11,700	9,744	10,983
Supplies and Expense	56300	3,225	3,200	4,979	5,000
Other (Explain)	56400				
<b>TOTAL ATTENDANCE OPERATIONS</b>	<b>56000</b>	<b>56,954</b>	<b>60,799</b>	<b>66,430</b>	<b>67,027</b>
<b>MISCELLANEOUS FAIR EXPENSE:</b>					
Parking Lot Expenses	57100	313	315	138	138
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense	57200				
Jr Fair Horse Show	64100	1,020	1,020	585	585
Fair Professional Services	57300	16,141	17,433	17,863	17,863
Exhibit Guide	57400				
Fair Equipment Rentals	57500	0	6,470	7,685	7,685
Sponsorships	57700	387	380	344	350
Commercial Wine Supplies & Expense		13,229	13,100	10,229	10,000
Fair time Equipment Rentals					
Other (Explain) Taffeta	57800	0	0	1,719	1,500
Commercial Exhibits & Concessions	57900				
<b>TOTAL MISCELLANEOUS FAIR</b>	<b>57000</b>	<b>31,089</b>	<b>38,718</b>	<b>38,563</b>	<b>38,121</b>
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Blast	57105	8,425	8,500	10,315	10,315
Crab Feed	57825	19,972	10,750	12,000	12,000
Capital Bar	57826	14,190	13,100	14,425	14,425
Cowboys & Cornbread	57828	2,344	2,750	3,698	0
Gold Week		0	0		
Buckles & BBQ		0	0	791	791
Worker's Compensation Insurance	57135				
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
<b>TOTAL MISC. NON-FAIR PROGRAMS</b>	<b>57005</b>	<b>44,931</b>	<b>35,100</b>	<b>41,229</b>	<b>37,531</b>

## Details of Expenditures

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017	
<b>PREMIUMS EXPENSE (Excluding Horse Show):</b>						
Cash Awards	58100	7,376	7,400	7,780	7,780	66000-85-10
Trophies, Medals, Ribbons	58200	2,642	3,000	4,181	4,200	66010-85-10
Sponsored Cash Awards	58300					
Sponsored Trophies, Medals, Ribbons	58400	181	181	0	0	66030-85-10
Other Awards (Explain)	58500					
<b>TOTAL PREMIUM EXPENSE</b>	<b>58000</b>	<b>10,198</b>	<b>10,581</b>	<b>11,961</b>	<b>11,980</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	5,880	6,000	6,067	7,335	69010-80-10
Professional Services - Other (Contractual)	63300	10,387	10,500	10,838	10,840	69000-80-10
Supplies and Expense	63400	4,490	4,500	8,503	5,180	74000-80-10
Tent & Booth Rental	63500	4,762	4,762	4,730	4,730	72000-80-10
Decorations	63600	504	700	794	794	55000-80-10
Other (Explain)	63700					
<b>TOTAL EXHIBITS EXPENSE</b>	<b>63000</b>	<b>26,023</b>	<b>26,462</b>	<b>30,932</b>	<b>28,879</b>	
<b>HORSE SHOW EXPENSE (Including Premiums):</b>						
Schooling Horse Shows	64101	18,416	18,300	22,298	22,493	65010-80-50
Salaries & Wages - Temporary	64101					
Employee Benefits	64110					
Payroll Taxes	64120					
Worker's Compensation Insurance	64130					
Judges (Contractual)	64200					
Professional Services - Other (Contractual)	64300					
Supplies and Expense	64400					
Cattle Fees	64500					
Other (Explain)	64600					
Tent & Booth Rental	64610					
Decorations	64620					
Cash Awards	64710					
Trophies, Medals, Ribbons	64720					
Sponsored Cash Awards	64730					
Sponsored Trophies, Medals, Ribbons	64740					
<b>TOTAL HORSE SHOW EXPENSE</b>	<b>64000</b>	<b>18,416</b>	<b>18,300</b>	<b>22,298</b>	<b>22,493</b>	



## Detail of Expenditures

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017	
<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					
<b>TOTAL RACING EXPENSE (LIVE)</b>	<b>65000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SATELLITE WAGERING EXPENSE:</b>						
<b>TOTAL SATELLITE WAGERING</b>	<b>65005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<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	25,848	25,353	25,452	25,452	69010-75-10
Supplies and Expense	66300	3,685	2,500	1,698	1,700	74000-75-10
Rodeo	66400					
Grounds Entertainment	66500	66,531	70,000	68,869	72,000	69000-75-10
Grandstand Entertainment	66600					
Other (Explain)	66700					
<b>TOTAL FAIR ENTERTAINMENT</b>	<b>66000</b>	<b>96,065</b>	<b>97,853</b>	<b>96,019</b>	<b>99,152</b>	
<b>MOTORIZED RACING EXPENSE:</b>						
<b>TOTAL MOTORIZED RACING EXPENSE</b>	<b>66109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>INTERIM ENTERTAINMENT EXPENSE:</b>						
Salaries & Wages - Permanent	66208					
Interim Parking Supplies	53510	342	350	324	324	74000-65-30
Interim Parking Wages	53520	11,122	12,000	22,026	12,040	50100-65-30
Payroll Taxes	53530	844	918	1,685	921	51100-65-30
Worker's Compensation Insurance	66239					
Supplies & Expense	66309	0	0	133	133	74000-00-30
Concerts (List)	66609					
Other (Explain)	66809					
<b>TOTAL INTERIM ENTERTAINMENT</b>	<b>66009</b>	<b>12,307</b>	<b>13,268</b>	<b>24,168</b>	<b>13,418</b>	

## Detail of Expenditures

	Acct. No.	Actual 2015	Budgeted 2016	Estimated 2016	Proposed 2017
<b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):</b>					
		1,392	0	2,500	0
TOTAL EQUIPMENT EXPENSE	72300	1,392	0	2,500	0
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>					
General Expense Adjustments	80010	(954)	0	(846)	0
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	(954)	0	(846)	0
<b>CASH SHORTAGES &amp; OVERAGES:</b>					
Ticket Sales	85100	171	0	424	0
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900	83	0	0	0
CASH (OVER)/UNDER	85000	254	0	424	0
<b>DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)</b>	90000	123,844	113,555	113,555	109,829
<b>OTHER OPERATING EXPENSE:</b>					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0



**Variance Report**      **Automatically prepared**

	Acct. No.	Budgeted vs. Estimated Fluctuation		2016 Budgeted	2016 Estimated	2017 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
<b>OPERATING REVENUES:</b>								
Admissions to Grounds	41000	\$14,542	6.8%	\$212,410	\$226,952	\$220,330	(\$6,622)	-2.9%
Commercial Space	41500	(4,296)	-5.7%	75,725	71,429	73,000	1,571	2.2%
Concessions	42000	9,580	12.0%	80,000	89,580	82,200	(7,380)	-8.2%
Exhibits	43000	180	1.2%	14,740	14,920	14,860	(60)	-0.4%
Horse Show	44000	11,159	49.4%	22,600	33,759	29,500	(4,259)	-12.6%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000		#DIV/0!					#DIV/0!
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009		#DIV/0!					#DIV/0!
Miscellaneous Fair	47000	20,728	17.9%	115,710	136,438	119,609	(16,829)	-12.3%
Misc. Non-Fair Programs	47005	11,508	9.6%	119,350	130,858	92,350	(38,508)	-29.4%
Interim Revenue	48000	74,911	16.0%	467,416	542,327	485,532	(56,795)	-10.5%
Prior Year Revenue Adj	49000	225	#DIV/0!		225		(225)	-100.0%
Other Operating Revenue	49500	915	46.2%	1,980	2,895	2,700	(195)	-6.7%
<b>TOTAL OPERATING REVENUES</b>		<b>139,452</b>	<b>12.6%</b>	<b>1,109,931</b>	<b>1,249,383</b>	<b>1,120,081</b>	<b>(129,302)</b>	<b>-10.3%</b>
<b>OPERATING EXPENDITURES:</b>								
Administration	50000	4,099	1.1%	364,060	368,159	382,338	14,179	3.9%
Maintenance & Gen Ops	52000	65,455	14.0%	469,177	534,632	455,670	(78,962)	-14.8%
Publicity	54000	22,532	53.8%	41,867	64,399	44,179	(20,220)	-31.4%
Attendance Operations	56000	5,631	9.3%	60,799	66,430	67,027	597	0.9%
Miscellaneous Fair	57000	(155)	-0.4%	38,718	38,563	38,121	(442)	-1.1%
Misc. Non-Fair Programs	57005	6,129	17.5%	35,100	41,229	37,531	(3,698)	-9.0%
Premiums	58000	1,380	13.0%	10,581	11,961	11,980	19	0.2%
Exhibits	63000	4,470	16.9%	26,462	30,932	28,879	(2,053)	-6.6%
Horse Show	64000	3,998	21.8%	18,300	22,298	22,493	195	0.9%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(1,834)	-1.9%	97,853	96,019	99,152	3,133	3.3%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	10,900	82.2%	13,268	24,168	13,418	(10,750)	-44.5%
Equipment (Funded by Fair)	72300	2,500	#DIV/0!		2,500		(2,500)	-100.0%
Prior Year Expense Adj	80000	(846)	#DIV/0!		(846)		846	-100.0%
Cash (over/under)	85000	424	#DIV/0!		424		(424)	-100.0%
Depreciation	90000	(0)	0.0%	113,555	113,555	109,829	(3,726)	-3.3%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
<b>TOTAL OPERATING EXPENDITURES</b>		<b>124,684</b>	<b>9.7%</b>	<b>1,289,740</b>	<b>1,414,424</b>	<b>1,310,617</b>	<b>(103,807)</b>	<b>-7.3%</b>
<b>NET EFFECT</b>								
		<b>\$14,768</b>	<b>-8.2%</b>	<b>(\$179,809)</b>	<b>(\$165,041)</b>	<b>(\$190,536)</b>	<b>(\$25,495)</b>	<b>0</b>

Exhibit I  
**BUDGET VARIANCE EXPLANATION**

**Fair Organization:** \_\_\_\_\_

	Accounts	Budgeted 2016 to Estimated 2016	Estimated 2016 to Proposed 2017
41000	Admissions		
41500	Commercial		
42000	Concessions		
43000	Exhibits		
44000	Horse Show	Horse show entries are increasing, we also added a large show to our calendar.	
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		
47000	Misc. Fair	Non Cash donations of goods/equipment were higher than expected. Web site mainly.	We will not get a \$16,000 donation to create the web site this coming year.
47005	Misc. Non-Fair		Our revenues will not include a one time large event (Gold Week, \$28K) and we cancelled Cowboys & Corn
48000	Interim	RV Space bldg rental and parking revenue was above what we expected because of the one time unknown events	We sold equipment and collected on damages that we wont have in 2017
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops	part time wages were increased due to unknown expectations of events (Gold Week, Dog Show, etc) Plus the electrical boxes needed for the dog show RV's	Will not need to buy electrical boxes, and PT wages will go back to normal.
54000	Publicity	We created a new website	we will not be creating a new website.
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 Entertainment	parking wages increased due to increase in parking revenue and events	will decrease from this year as we will not have the excess parking.
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		

	12/7/16		12/7/16
CEO Signature Date		Board President Signature Date	

Permanent Positions on Roster for 2017

Filled, Vacant, and Proposed

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
	CEO	Feb-02	12	4,286.16	PP	111,440	111,440
	Deputy Manager		12	40.02	hr	83,242	
	Office Assistant		12	20.90	hr	43,472	
	Office Assistant		12	17.24	hr	35,859	162,573
	Maintenance Supervisor		12	29.79	hr	61,959	
	Maintenance		12	17.00	hr	36,421	
	Maintenance		12	15.00	hr	32,136	
	Maintenance		12	15.00	hr	32,136	162,651



Temporary Positions Proposed for 2017

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/Exhibits Personnel	1	1	320	hr	11.00	hr	3,520	13,364
	PT Office/Marketing Exhibits	1	1	856	hr	11.50	hr	9,844	
522	Temp Maintenance/Interim	1	1	650	hr	10.00	hr	6,500	38,080
	Temp/Fair	6	6	1126	hr	10.00	hr	11,260	
	Temp Maintenance/Interim	1	1	1400	hr	14.00	hr	19,600	
	Temp/Hangtown Music Festival	4	2	72	hr	10.00	hr	720	
670	Interim Parkers								12,040
	Supervisor	1	1	245	hr	14.00	hr	3,430	
	Parkers			861	hr	10.00	hr	8,610	
	Gate Admissions								
	Supervisors	2	2	146	hr	25.00	hr	3,650	
	Sellers	22	22	1205	hr	10.00	hr	12,050	
	Travel			101	25	25.00	each	2,525	
	Parking Fair								
	Parkers	24	24	1441	hr	10.00		14,410	
	Returning Parkers								
Supervisors	1	1	87.5	hr	14.00	hr	1,225	16,601	
Guest Services	1	1	80.5	hr	12.00	hr	966		
1st year			545		10.50		5,723		
returning			538		11.00		5,918		
	assist. Supervisor			80		12.00		960	12,601

Proposed 2017 Contractual Professional Services

ACCT. NO.	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours, days, months)		Amount Budgeted		
			Number	Unit Rate	Detail	Account	
						Totals	
69000-80-10	Livestock Liaison	1	1		1,500.00		
	Livestock Assisitant	1	1		2,000.00		
Dept Heads	Entry Clerk	1				3,500	3,500
	Photography/Fine Arts					450	
	Scale Certification					140	
	Floriculture/Horticulture					100	
	Food Arts/Dairy By-Products					100	
	Gems & Minerals					100	
	Livestock Vet					500	
	Fabric Arts					100	
	Preserves					100	
	Wool/Knitting/Crocheting					100	
	Quilts					100	
	Industrial Arts					200	
	Livestock Clerks					1,850	
							7,340
69000-70-10	Info Booths	1	1		650.00	650	
	Transit	1	1		5,378.00	5,378	
	Security	1	1		4,954.50	4,955	
							10,983
69000-13-10	Publicity						
	Logo Design	1	1		650.00	650	
	Photographer Lodging						
	WFA Entries						
69000-55-10	Police Dept						17,863
	EMS & Fire						
65000-40-15	Fair Horse Show Manager	1	1			0	
65010-80-50	Schooling Horse Show Manager	1	10		250.00	2,500	



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

El Dorado County Fair  
(Legal Name of Fair)

Placerville  
(Location)

	Estimated 2016	Proposed 2017
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>\$4,970,787</b>	<b>\$4,976,787</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	
Land Improvements	0	
New Construction	0	
Construction in Progress	6,000	
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>	<b>6,000</b>	<b>0</b>
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>4,976,787</b>	<b>4,976,787</b>
<b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>	<b>0</b>	<b>0</b>
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>4,976,787</b>	<b>4,976,787</b>
<b>DEPRECIATION:</b>		
Accumulated Depreciation, January 1	3,330,917	3,444,472
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	113,555	109,829
Accumulated Depreciation, December 31	3,444,472	3,554,301
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>1,532,315</b>	<b>1,422,486</b>
<b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>39,917</b>	<b>32,064</b>
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>\$1,492,398</b>	<b>\$1,390,422</b>

NOTE: Enter all numbers as a positive.