

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

El Dorado COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2015 to December 31, 2015

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$311,612	\$341,249	\$345,560	\$358,561
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,759,610	1,641,652	1,640,741	1,684,724
Subtotal (Total Net Resources)		2,071,222	1,982,901	1,986,301	2,043,285
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,164,151	1,089,539	1,341,470	1,235,221
State (Local/Base) Allocations (to Page 2):	31200	30,000	0	30,000	
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900			0	0
One-time Revenue Sources (fire camp, sale of property, capital project aud	32500			125,447	
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 AVAILABLE		3,265,373	3,072,440	3,483,218	3,278,506
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,134,364	1,086,539	1,317,979	1,231,437
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,134,364	1,086,539	1,317,979	1,231,437
Depreciation Expense (From Page 10)	90000	144,708	138,310	121,954	119,170
TOTAL RESOURCES APPLIED		1,279,072	1,224,849	1,439,933	1,350,607
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		345,560	328,020	358,561	354,493
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,640,741	1,519,571	1,684,724	1,573,407
Subtotal (Total Net Res Check Figure - should equal #29100)		\$1,986,301	\$1,847,591	\$2,043,285	\$1,927,899
Reserve Percentage		30.46%	30.2%	27.2%	28.8%

ALL FAIRS
 y. D. Foley 12-3-14
 President, Board of Directors Date
[Signature] 12-3-14
 Chief Executive Officer Date

COUNTY APPROVALS (County Fairs Only):
[Signature] 4/28/15
 Chairman, Board of Supervisors Date
[Signature] 8/18/15
 County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operations

El Dorado County Fair

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015
OPERATING REVENUES:					
Admissions to Grounds	41000	\$206,470	\$205,900	\$189,025	\$206,956
Commercial Space	41500	77,723	75,100	75,724	75,725
Concessions	42000	197,839	198,031	201,008	206,000
Exhibits	43000	23,195	26,642	24,265	29,195
Horse Show	44000	33,030	30,729	28,971	33,315
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	2,861			
Motorized Racing	46109				
Interim Attractions	46009	65,550	64,000	54,121	71,400
Miscellaneous Fair	47000	94,356	96,628	90,500	95,017
Miscellaneous Non-Fair Programs	47005	88,385	80,237	80,484	84,350
Interim Revenue	48000	370,066	310,152	585,019	430,906
Prior Year Revenue Adjustments	49000	562		9,996	
Other Operating Revenue	49500	4,115	2,120	2,357	2,357
TOTAL OPERATING REVENUES (to Page 1)		1,164,151	1,089,539	1,341,470	1,235,221
OPERATING EXPENDITURES:					
Administration	50000	419,623	441,522	457,899	474,147
Maintenance & General Operations	52000	358,318	334,748	536,020	433,140
Publicity	54000	44,600	39,764	44,423	45,225
Attendance Operations	56000	57,900	56,291	59,419	58,203
Miscellaneous Fair	57000	17,598	17,710	16,026	16,559
Miscellaneous Non-Fair Programs	57005	46,640	31,168	30,626	30,901
Premiums	58000	9,532	10,140	10,018	11,138
Exhibits	63000	40,180	34,428	37,375	34,879
Horse Show	64000	24,315	21,404	23,523	22,800
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	94,087	87,157	90,369	91,853
Motorized Racing	66109				
Interim Entertainment	66009	12,646	12,207	12,281	12,592
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	(791)			
Cash (over/under)	85000	9,717			
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,134,364	1,086,539	1,317,979	1,231,437
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		29,787	3,000	23,492	3,784
Depreciation Expense	90000	144,708	138,310	121,954	119,170
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(114,921)	(135,310)	(98,463)	(115,386)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	30,000		30,000	
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)	32500			125,447	
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		\$59,787	\$3,000	\$178,939	\$3,784
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$84,921)	(\$135,310)	\$56,984	(\$115,386)

Actual Profit w/o PV Depreciation change

53,492

Detail of Revenues

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015	
ADMISSIONS REVENUE:						
Regular Fair Admissions	41010	157,414	157,400	143,168	160,391	40010-00-10
Discounted Fair Admissions	41020	49,056	48,500	45,857	46,565	40020-00-10
TOTAL ADMISSIONS REVENUE	41000	206,470	205,900	189,025	206,956	
COMMERCIAL SPACE REVENUE:						
Outside Commercial Space	41510	77,723	75,100	75,724	75,725	41010-00-10
Inside Commercial Space	41520					
TOTAL COMMERCIAL SPACE REVENUE	41500	77,723	75,100	75,724	75,725	
CONCESSIONS REVENUE:						
Carnival	42100	67,623	72,000	82,706	85,000	40500-00-10
Carnival: Pre-Sale	42110	57,377	53,000	47,294	50,000	40510-00-10
Food Concessions	42200	65,631	65,831	67,452	67,400	42100-00-00
Non-Food Concessions	42300	7,208	7,200	3,556	3,600	42200-00-10
TOTAL CONCESSIONS REVENUE	42000	197,839	198,031	201,008	206,000	
EXHIBITS REVENUE:						
Entry Fees	43100	10,555	10,905	10,480	12,900	43000-00-10
Commercial Wine Entries	43120	10,330	13,527	11,770	14,100	43020-00-10
Fair Activities Entries	43150	1,430	1,430	1,260	1,440	43010-00-10
Donated & Sponsored Awards	43200	880	780	755	755	43100-00-10
Advertising in Premium Book	43300					43200-00-10
Other (Explain)	43400					
TOTAL EXHIBITS REVENUE	43000	23,195	26,642	24,265	29,195	
HORSE SHOW REVENUE:						
Schooling Horse Show	44200	18,095	20,000	19,806	22,300	43000-00-50 Schooling
Fair Horse Shows	44205	14,629	10,729	8,515	10,515	43020-00-36 Fair
Donations for Special Prizes	44300	306	0	650	500	43100-00-15
Stall Fees	44400					
Program Sales	44500					
Other (Explain)	44600					
TOTAL HORSE SHOW REVENUE	44000	33,030	30,729	28,971	33,315	
LIVE HORSE RACING REVENUE:						
Admissions	45100					
Track Commissions & Breakage	45200					
Program Sales	45300					
Concessions	45400					
Other (Explain)	45500					
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0	

Detail of Revenues

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015	
SATELLITE WAGERING REVENUE:						
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0	
FAIR ATTRACTIONS REVENUE:						
Rodeo Admissions	46100					
Queen Pageant Admissions	46200					
4 Wheel-Drive Pull Admissions	46300					
Destruction Derby Admissions	46400	2,861	0	0	0	40200-00-11
Performances Admissions	46500					
Other Admissions (Explain)	46600					
TOTAL FAIR ATTRACTIONS REVENUE	46000	2,861	0	0	0	
MOTORIZED RACING REVENUE:						
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0	
INTERIM ATTRACTIONS REVENUE:						
Performance Admissions	46109	65,550	64,000	54,121	71,400	40200-00-36
Other Admissions (List)	46309					
TOTAL INTERIM ATTRACTIONS REVENUE	46009	65,550	64,000	54,121	71,400	
MISCELLANEOUS FAIR REVENUE:						
Parking	47100	25,740	25,740	24,408	24,335	45000-00-16
Fairtime Camping	47101	4,475	4,975	3,730	3,730	46500-00-16
Taffeta	47200	1,056	1,000	610	610	48710-00-16
Commercial Wine BBQ	47300	370	3,870	270	5,300	41020-00-16
Exhibit Guide Revenue	47400					
Stall Rentals (Fairtime)	47500	2,293	2,293	2,439	0	43300-00-16
Camping Fees (Fairtime)	47700				0	
Other (Explain)	47800					
Sponsorships	47900	52,747	50,750	53,847	55,847	47900-00-16
Association Memberships	48807	320	200	471	470	48730-00-00
FOF Memberships	48804	5,590	6,000	4,725	4,725	48730-00-16
Fair's Concessions Booth	48730	1,765	1,800	0	0	42210-00-10
TOTAL MISCELLANEOUS FAIR REVENUE	47000	94,356	96,628	90,500	95,017	
MISCELLANEOUS NON-FAIR PROGRAMS:						
Admissions BLAST	47105	13,478	13,500	18,526	17,500	48700-00-40
Crab Feed	48725	14,099	14,000	18,206	20,750	48700-00-31
Summerfest	48727	8,990	2,769	0	0	48700-00-32
Cowboys & Cornbread	48729	9,439	9,500	6,520	8,500	48700-00-33
Capital Bar	48726	42,380	40,468	37,232	37,600	48700-00-35
Commercial Exhibits	47205					
Concessions	47305					
Exhibits	47405					
Other (Explain)	47505					
TOTAL MISC. NON-FAIR PROGRAMS	47005	88,385	80,237	80,484	84,350	

Detail of Revenues

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015	
INTERIM REVENUE:						
Rental of Buildings	48100	181,889	146,027	360,507	169,000	46100-00-30
Long Term Rental	48150	66,232	62,243	53,569	62,726	46110-00-30
Grounds Rentals (Outdoor)	48200					
Outdoor Area Rentals	48206	668	0	0	0	46210-00-30
Equipment Rentals	48300	340	0	0	0	46300-00-30
Concessions Revenue	48400					
Utility Fee Reimbursement	48500	13,061	11,686	19,872	11,872	48500-00-30
Interim Parking Revenue	48600	60,803	58,953	62,110	73,300	45000-00-30
Other Interim Revenue (List)	48700					
Open Ride		3,686	4,610	3,700	4,100	46220-00-30
RV Space Rental		19,738	14,950	14,341	14,300	46500-00-30
Janitorial Suply Reimbursement		0	0	70	0	48520-00-30
Other Revenue	48801	1,920	1,300	49,120	74,289	48720-00-30
Interim Food Concessions	48803	19,119	8,383	19,119	19,119	42100-00-30
Recycling Revenue	48805	2,613	2,000	2,613	2,200	48720-00-00
TOTAL INTERIM REVENUE	48000	370,066	310,152	585,019	430,906	
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:						
	49000	562	0	9,996	0	49000-00-00
OTHER OPERATING REVENUE:						
Interest Earnings	49510	782	620	782	782	49510-00-00
NSF & ATM Revenue	49515	1,575	1,500	1,575	1,575	49515-00-00
Donations/Sponsorships (general)		0	0			
Other (Explain)	49530					
Gain on Sale of Asset	49540	1,758	0	0	0	49540-00-00
Other Revenue	49520					49520-00-00
TOTAL OTHER OPERATING REVENUE	49500	4,115	2,120	2,357	2,357	

Detail of Expenditures

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015	
ADMINISTRATION EXPENSE:						
Salaries & Wages - Permanent	50100	227,123	229,837	238,330	246,808	50000-11-00
Salaries & Wages - Temporary	50200	11,538	13,159	12,030	7,040	50100-11-00
Compensated Absences Expense	50300	-1,888	-4	3,703	0	50300-11-00
Employee Benefits - Employer's Share	50310	116,482	122,414	123,806	147,160	51000-11-00
Payroll Taxes	50320	4,239	4,467	4,113	4,113	51100-11-00
Worker's Compensation Insurance	50330	1,447	1,447	1,196	1,196	51200-11-00
Professional Services (Contractual)	50400	5,014	4,360	6,599	6,300	69000-11-00
Director's Expense	50500	1,731	2,104	1,933	2,103	56000-11-00
Director's Travel	50510	0	0	196	0	56010-11-00
Traveling/Training Expense - Employees	50600	2,357	2,357	3,865	3,556	65010-11-00
Employee Travel	50610	133	100	167	150	
Office Supplies and Expense	50700	8,882	6,834	8,667	7,900	74000-11-00
Computing Expenses	50750	3,319	3,117	1,700	1,700	65020-11-00
Admin Printing	50760	85	0	0	0	74010-11-00
Admin Publicity	50765	2,576	1,000	359	283	52000-11-00
Telephone	50800	4,122	3,364	3,242	3,242	75000-11-00
Postage	50850	1,456	1,418	893	900	75010-11-00
Dues and Subscriptions	50900	2,624	2,768	2,758	2,758	57000-11-00
Insurance (General Liability)	51000	20,089	34,360	33,180	32,000	60000-11-00
Other (Loan Interest)	51100	2,233	2,170	1,828	0	54010-11-00
Bank Charges	51150	4,286	4,250	4,489	4,488	54000-11-00
Unemployment Insurance (Non-reimbursed)	51200	2,270	1,500	4,345	2,450	66040-11-00
Audit Expense	51300			0	0	think we should change
Current Year Bad Debt Expense	51400	-492	500	500	0	51300 53000-11-00 our bad debt exp
TOTAL ADMINISTRATION EXPENSE	50000	419,623	441,522	457,899	474,147	
MAINTENANCE & GENERAL OPERATIONS:						
Salaries & Wages - Permanent	52100	131,952	134,419	144,837	148,994	50000-12-00
Salaries & Wages - Temporary	52200	37,182	35,030	40,965	36,042	50100-12-00
Employee Benefits	52210	19,257	0	0	0	51000-12-00
Payroll Taxes	52220	4,964	4,916	5,864	4,837	51100-12-00
Worker's Compensation Insurance	52230					
Professional Services (Contractual)	52300	1,360	1,360	1,450	1,450	69000-12-00
Rental - Land & Buildings	52400					
Rental - Maintenance Equipment	52500	7,460	6,290	7,678	6,434	72010--12-00
Rental - Public Address & Intercom	52600					
Temporary Electrical Work (Contractual)	52700					
Light, Heat, Water and Power	52800	51,890	51,884	69,813	58,012	63000-12-00
Maintenance of Equipment - Supplies & Expens	52900	27,182	25,000	23,107	25,000	65010-12-00
Small Tols Recyce Account	52950	49	0	0	0	65030-12-00
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	59,057	61,100	170,642	65,000	64000-12-00
Trash Removal, Clean up (Contractual)	53100	17,966	14,749	15,081	15,000	78000-12-00
King Fire Camp expense	53200	0	0	21,977	0	65000-12-00
King Fire's Camp Repair	53300	0	0	34,606	72,371	65011-12-00 A
TOTAL MAINTENANCE EXPENSE	52001	358,318	334,748	536,020	433,140	

Detail of Expenditures

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101				
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200	20,949	16,272	16,277	16,727
Supplies and Expense	54300	52	52	99	49
Advertising	54400	20,168	20,138	23,737	23,737
Promotional Expense	54500	1,270	750	748	550
Website/Social Media	54600	0	0	1,480	1,450
Pre-Fair Events	54700	1,075	1,405	787	1,405
El Dorado Rose Expenses	54750	241	302	463	475
Other (Fair Printing)	54800	845	845	832	832
TOTAL PUBLICITY EXPENSE	54000	44,600	39,764	44,423	45,225
ATTENDANCE OPERATIONS:					
Wages - Gate	56100	17,450	17,460	18,341	18,334
Salaries & Wages - Temporary	56101				
Wages - Parking	56102	12,187	11,006	11,072	11,658
Wages - Security	56110	9,991	9,994	12,225	12,240
Payroll Taxes	56120	3,005	3,005	3,109	3,100
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	10,921	10,921	10,863	9,504
Supplies and Expense	56300	4,347	3,905	3,809	3,367
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	57,900	56,291	59,419	58,203
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot expenses	57100	149	149	169	110
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense	57200				
Misc Fair Professional Services	57300	14,547	15,305	15,530	16,049
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	433	500	327	400
Other (Explain)	57800				
Fair's Concession Booth	57830	2,469	1,756	0	0
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	17,598	17,710	16,026	16,559
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast	57105	9,338	8,248	8,286	7,951
Blast Publicity	57305	0	0	0	0
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Interim Supplies & Expense	57205	725	0	346	0
Publicity	57305				
Other (Explain)	57605				
Crab Feed	57825	10,041	6,700	9,670	10,750
Capital Bar	57826	10,156	9,100	8,649	8,500
Summerfest	57827	8,590	1,120	0	0
Cowboys & Cornbread	57829	7,789	6,000	3,676	3,700
TOTAL MISC. NON-FAIR PROGRAMS	57005	46,640	31,168	30,626	30,901

Details of Expenditures

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015	
PREMIUMS EXPENSE (Excluding Horse Show):						
Cash Awards	58100	7,335	8,000	6,199	7,000	66000-85-10
Trophies, Medals, Ribbons	58200	2,057	2,000	3,582	3,900	66010-85-10
Sponsored Cash Awards	58300	0	0	0	0	66020-85-10
Sponsored Trophies, Medals, Ribbons	58400	139	140	238	238	66030-85-10
Other Awards (Explain)	58500					
TOTAL PREMIUM EXPENSE	58000	9,532	10,140	10,018	11,138	
EXHIBITS EXPENSE:						
Salaries & Wages - Permanent	63100					
Salaries & Wages - Temporary	63101					
Employee Benefits	63110					
Payroll Taxes	63120					
Worker's Compensation Insurance	63130					
Judges (Contractual)	63200	4,927	5,177	6,881	6,800	69010-80-10
Professional Services - Other (Contractual)	63300	10,805	10,525	9,905	10,060	69000-80-10
Supplies and Expense	63400	6,839	3,588	4,957	4,900	74000-80-10
Tent & Booth Rental	63500	5,903	5,903	4,699	4,699	72000-80-10
Decorations	63600	1,081	50	2,063	120	55000-80-10
Other (Prem Book Printing)	63700	0	100	0	0	
Commercial Wine Competition Exp	63800	10,624	9,085	8,869	8,300	74000-80-14
TOTAL EXHIBITS EXPENSE	63000	40,180	34,428	37,375	34,879	
HORSE SHOW EXPENSE (Including Premiums):						
Fair Horse Shows	63900	13,114	10,664	9,539	9,400	65000-40-15
Salaries & Wages - Permanent	64100					
Schooling Horse Shows	64101	11,200	10,740	13,984	13,400	65010-80-50
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					
TOTAL HORSE SHOW EXPENSE	64000	24,315	21,404	23,523	22,800	

Detail of Expenditures

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015	
HORSE RACING EXPENSE (LIVE):						
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	
SATELLITE WAGERING EXPENSE:						
TOTAL SATELLITE WAGERING	65005	0	0	0	0	
FAIR ENTERTAINMENT EXPENSE:						
Salaries & Wages - Permanent	66100					
Salaries & Wages - Temporary	66101					
Employee Benefits	66110					
Payroll Taxes	66120					
Worker's Compensation Insurance	66130					
Professional Services (Contractual)	66200	25,058	25,058	25,353	25,353	69010-75-10
Fair Entertainment Supplies & Expense	66210	1,430	1,000	1,807	1,500	74000-75-10
Fair Entertainment	66220	59,730	60,230	61,625	64,000	69000-75-10
Fair Entertainment Lodging	66230	869	869	1,584	1,000	65000-75-10
Supplies and Expense	66300					
Rodeo	66400					
Grounds Entertainment	66500					
Grandstand Entertainment	66600	7,000	0	0	0	58000-75-11
Other (Explain)	66700					
TOTAL FAIR ENTERTAINMENT	66000	94,087	87,157	90,369	91,853	
MOTORIZED RACING EXPENSE:						
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0	
INTERIM ENTERTAINMENT EXPENSE:						
Interim Parking Supplies	53510	450	450	331	350	74000-65-30
Interim Parking Wages	53520	11,137	10,744	11,113	11,405	50100-65-30
Interim Parking Taxes	53530	1,059	1,013	837	837	51100-65-30
Salaries & Wages - Permanent	66208					
Salaries & Wages - Temporary	66209					
Employee Benefits	66219					
Payroll Taxes	66229					
Worker's Compensation Insurance	66239					
Supplies & Expense	66309					
Concerts (List)	66609					
Other (Explain)	66809					
TOTAL INTERIM ENTERTAINMENT	66009	12,646	12,207	12,281	12,592	

Detail of Expenditures

	Acct. No.	Actual 2013	Budgeted 2014	Estimated 2014	Proposed 2015	
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):						
None		0	0			
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0	72300-00-00
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:						
General Expense Adjustments	80000	(791)	0			80000-00-00
Bad Debt Expense	80020	0	0			80020-00-00
PRIOR YEAR EXPENDITURE	80000	(791)	0	0	0	
CASH SHORTAGES & OVERAGES:						
Ticket Sales	85100	216	0			85000-00-00
Other	85001	9,501	0			85001-00-00
Souvenir Sales	85200					
Merchandise Sales	85500					
Other (Explain)	85900					
CASH (OVER)/UNDER	85000	9,717	0	0	0	
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	144,708	138,310	121,954	119,170	90000-00-00
OTHER OPERATING EXPENSE:						
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		2013 Budgeted	2013 Estimated	2014 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$16,875)	-8.2%	\$205,900	\$189,025	\$206,956	\$17,931	9.5%
Commercial Space	41500	624	0.8%	75,100	75,724	75,725	1	0.0%
Concessions	42000	2,977	1.5%	198,031	201,008	206,000	4,992	2.5%
Exhibits	43000	(2,377)	-8.9%	26,642	24,265	29,195	4,930	20.3%
Horse Show	44000	(1,758)	-5.7%	30,729	28,971	33,315	4,344	15.0%
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	(9,879)	-15.4%	64,000	54,121	71,400	17,279	31.9%
Miscellaneous Fair	47000	(6,128)	-6.3%	96,628	90,500	95,017	4,517	5.0%
Misc. Non-Fair Programs	47005	247	0.3%	80,237	80,484	84,350	3,866	4.8%
Interim Revenue	48000	274,867	88.6%	310,152	585,019	430,906	(154,113)	-26.3%
Prior Year Revenue Adj	49000	9,996	#DIV/0!		9,996		(9,996)	-100.0%
Other Operating Revenue	49500	237	11.2%	2,120	2,357	2,357	0	0.0%
TOTAL OPERATING REVENUES		251,931	23.1%	1,089,539	1,341,470	1,235,221	(106,249)	-7.9%
OPERATING EXPENDITURES:								
Administration	50000	16,377	3.7%	441,522	457,899	474,147	16,248	3.5%
Maintenance & Gen Ops	52000	201,272	60.1%	334,748	536,020	433,140	(102,880)	-19.2%
Publicity	54000	4,659	11.7%	39,764	44,423	45,225	802	1.8%
Attendance Operations	56000	3,128	5.6%	56,291	59,419	58,203	(1,217)	-2.0%
Miscellaneous Fair	57000	(1,684)	-9.5%	17,710	16,026	16,559	533	3.3%
Misc. Non-Fair Programs	57005	(542)	-1.7%	31,168	30,626	30,901	275	0.9%
Premiums	58000	(122)	-1.2%	10,140	10,018	11,138	1,120	11.2%
Exhibits	63000	2,947	8.6%	34,428	37,375	34,879	(2,496)	-6.7%
Horse Show	64000	2,119	9.9%	21,404	23,523	22,800	(723)	-3.1%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	3,212	3.7%	87,157	90,369	91,853	1,484	1.6%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	74	0.6%	12,207	12,281	12,592	311	2.5%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000		#DIV/0!					#DIV/0!
Cash (over/under)	85000		#DIV/0!					#DIV/0!
Depreciation	90000	(16,356)	-11.8%	138,310	121,954	119,170	(2,784)	-2.3%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		215,084	17.6%	1,224,849	1,439,933	1,350,607	(89,326)	-6.2%
NET EFFECT		\$36,847	-27.2%	(\$135,310)	(\$98,463)	(\$115,386)	(\$16,923)	0

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization:

	Accounts	Budgeted 2014 to Estimated 2015	Estimated 2014 to Proposed 2015
41000	Admissions		
41500	Commercial		
42000	Concessions		
43000	Exhibits		
44000	Horse Show		
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		We are increasing budget for increased racing revenue
47000	Misc. Fair		
47005	Misc. Non-Fair		
48000	Interim	Actual was higher as we had 2 different fire camps and a 3 day music fest with multiple set up days that were not budgeted	No planned fire camps for 2015
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops		
54000	Publicity	Increased maintenance cost for repair to grounds due to Fire camps and also asphalt repairs	Damage and asphalt will not re-occur
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		
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		



CEO Signature

12-3-14

Date

Board President Signature

Date

Permanent Positions on Roster for 2015

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
	Administrative						
	CEO		6	3844	PP	49,972	
	CEO	1-Jul	6	4037	PP	52,481	
	Deputy Mgr		6	35.89	hr	37,327	
	Deputy Mgr	1-Jul	6	37.68	hr	39,187	
	Admin Assist		6	18.74	hr	19,490	
	Admin Assist	1-Jul	6	19.67	hr	20,457	
	Office Assist (924 hrs)		6	14.73	hr	13,610	
	Office Asssit (924 hrs)	1-Jul	6	15.46	hr	14,285	
							246,808
	Maintenance						
	Maintenance Supervisor		6	26.71	hr	27,778	
	Maintenance Supervisor	1-Jul	6	28.04	hr	29,162	
	Maintenance Asst Sup		6	24.73	hr	25,719	
	Maintenance Asst Sup	1-Jul	6	25.96	hr	26,998	
	Maintenance		6	12.16	hr	12,646	
	Maintenance	1-Jul	6	12.77	hr	13,281	
	Maintenance office (156 hrs)		6	14.73	hr	2,298	
	Maintenance office (156 hrs)		6	15.46	hr	2,412	
	OT					8,700	
							148,994

**Projected Employee Leave Balance
2015 Year-End Adjustment**

Position	Estimated 2014					Projected 2015					Projected 2014 Year-End Adjustment
	\$	HOURS			\$	\$	HOURS			\$	
	* Hourly Salary	Vac. / AL / Holiday credits	PLP	CTO	Total	* Hourly Salary	Vac. / AL / Holiday credits	PLP	CTO	Total	
CEO	48.05	40			1,917	48.05	40			1,917	
Deputy Manager	35.89	172		22	6,976	35.89	172		22	6,976	
Admin Assist	18.74	157		25	3,418	18.74	157		25	3,418	
Office Assist	14.73	23		10	483	14.73	23		10	483	
Maintenance Supervisor	26.71	180		21	5,369	26.71	180		21	5,369	
Maintenance	24.73	95		11	2,630	24.73	95		11	2,630	
Maintenannce	12.16	96		77	2,102	12.16	96		77	2,102	
Budget 2014	19192										
est year end 2014	-22895										
	-3703										
Total Accrued Liability (should equal Acct 24500)		764		166	22,895		764		166	22,895	
Total budgeted carried forward to Acct. 50300											

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

Temporary Positions Proposed for 2015

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last Year	This Year	No.	Unit	Amount	Per Unit	Detail	Account Totals
		502	PT Office/Exhibits/Personnel	1	1	320	hr	11.00	hr
	PT Office/Marketing/Exhibits	1	1	320	hr	11.00	hr	3,520	7,040
522	Temp Maint/Racetrack	1	1	168	hr	10.00	hr	1,680	
	Temp Maint/Interim	2	2	651	hr	9.50	hr	6,185	
	Temp/Fair	6	6	1126	hr	9.50	hr	10,697	
	Temp/Construction	1	1	1140	hr	14.00	hr	15,960	
	Temp/Hangtown Halloween	4	4	160	hr	9.50	hr	1,520	36,042
	Interim Parkers Supervisor	1	1	248	hr	14.00	hr	3,472	
	Parkers			835	hr	9.50	hr	7,933	11,405
	Gate Admissions Supervisors	2	2	188	hr	25.00	hr	4,700	
	Sellers			1272	hr	9.50	hr	12,084	
	Travel			62	trips	25.00	per	1,550	18,334
	Parking Fair Parkers	7	7	224	hr	9.5	hr	2,128	
	returning parkers	10	10	803	hr	10.00	hr	8,030	
	Supervisors	1	1	75	hr	20.00	hr	1,500	11,658
	Guest Services	48	48	1224	hr	10.00	hr	12,240	12,240

Proposed 2015 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-	Livestock Liason	1			2,200	
80-10	Livestock Assistant	1			1,000	
						3,200
	Dept Heads					
	Entry Clerk	1			3,500	
	Fine Arts/Photography	1			400	
	Floriculture/Horticulture	1			100	
	Food Arts/Dairy By-Products	1			100	
	Gems & Minerals	1			100	
	Livestock Vet	1			500	
	Clothing/Needlework/handicrafts	1			100	
	Preserves	1			100	
	Wool/Knitting/Crocheting	1			100	
	Quilts	1			100	
	Industrial Arts	1			200	
	Vendor Check IN	1			360	
	Livestock Clerks	6			600	
	Livestock Secretary	1			600	
						10,060
69000-	Info Booths	1	this account has other costs		650	
70-10						650
69000-	Publicity					
13-10	Logo Design	1			500	
	Photographer lodging	1			700	
	WFA entries	1			450	
	Press Releases	1			600	
			This account has other costs			2,250
69000-	Police Dept				10,975	
55-10	EMS & Fire				5,074	16,049
65000-	Fair Horse Show Mgr	1	This account has other costs		600	
40-15	Sorting Show Mgr/staff	1			800	1,400
65010-80-50	Schooling Horse Show Mgr	8	This account has other costs		2,000	2,000

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

El Dorado County Fair
(Legal Name of Fair)

Placerville
(Location)

	Estimated 2014	Proposed 2015
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$5,492,449	\$4,954,820
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	0	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	5,492,449	4,954,820
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements (Revaluation of Photovoltaic)	537,629	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	537,629	0
PP&E BEFORE DEPRECIATION, December 31	4,954,820	4,954,820
DEPRECIATION:		
Accumulated Depreciation, January 1	3,217,966	3,214,473
Less A/D on Dispositions of Fixed Assets above	125,447	
Annual Depreciation Expense (from page 10)	121,954	119,170
Accumulated Depreciation, December 31	3,214,473	3,333,644
PP&E, NET OF DEPRECIATION, December 31	1,740,346	1,621,176
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	55,622	47,770
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,684,724	\$1,573,407

NOTE: Enter all numbers as a positive.