

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

El Dorado County

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2016 to December 31, 2016

	Acct. No.	Actual 2014	Budgeted 2015	Estimated 2015	Proposed 2016
TOTAL NET RESOURCES, JANUARY 1:		1,986,302			
Unrestricted net resources		\$345,561	\$362,853	\$431,549	\$433,805
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,640,741	1,684,724	1,684,070	1,592,101
Subtotal (Total Net Resources)		1,986,302	2,047,577	2,115,619	2,025,906
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,356,785	1,235,221	1,298,360	1,217,231
State (Local/Base) Allocations (to Page 2):	31200	30,000		30,000	40,619
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	129,739			
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		3,502,826	3,282,798	3,443,979	3,283,756
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,265,252	1,231,437	1,294,229	1,254,358
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,265,252	1,231,437	1,294,229	1,254,358
Depreciation Expense (From Page 10)	90000	121,954	119,170	123,844	113,555
TOTAL RESOURCES APPLIED		1,387,207	1,350,607	1,418,073	1,367,913
TOTAL NET RESOURCES, DECEMBER 31:	29100	\$2,115,619	\$1,932,191	\$2,025,906	\$1,915,843
Unrestricted Net Resources Available for Operations		431,549	358,784	433,805	429,445
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,684,070	1,573,407	1,592,101	1,486,398
Subtotal (Total Net Res Check Figure - should equal #29100)		\$2,115,619	\$1,932,191	\$2,025,906	\$1,915,843
Reserve Percentage		34.1%	29.1%	33.5%	34.2%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors

Date

Chairman, Board of Supervisors

Date

Chief Executive Officer

Date

County Clerk

Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operations

El Dorado County Fair

	Acct. No.	Actual 2014	Budgeted 2015	Estimated 2015	Proposed 2016
OPERATING REVENUES:					
Admissions to Grounds	41000	\$188,993	\$206,956	\$212,410	\$212,410
Commercial Space	41500	75,759	75,725	74,732	75,725
Concessions	42000	201,008	206,000	216,055	187,300
Exhibits	43000	11,185	13,655	13,293	13,300
Horse Show	44000	19,841	22,800	22,991	22,600
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000				
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	121,275	124,937	115,819	117,150
Miscellaneous Non-Fair Programs	47005	79,372	84,350	91,545	119,350
Interim Revenue	48000	647,139	498,442	549,122	467,416
Prior Year Revenue Adjustments	49000	9,996		413	
Other Operating Revenue	49500	2,216	2,357	1,981	1,980
TOTAL OPERATING REVENUES (to Page 1)		1,356,785	1,235,221	1,298,360	1,217,231
OPERATING EXPENDITURES:					
Administration	50000	367,586	361,740	354,842	364,060
Fairgrounds Operational	51000	77,046	69,026	94,372	79,623
Maintenance & General Operations	52000	483,233	468,637	508,488	469,177
Publicity	54000	44,406	45,225	39,855	40,417
Attendance Operations	56000	59,467	58,203	56,954	60,799
Miscellaneous Fair	57000	43,463	42,143	38,736	38,718
Miscellaneous Non-Fair Programs	57005	38,065	30,901	34,513	35,100
Premiums	58000	10,018	11,138	10,198	10,581
Exhibits	63000	28,393	26,579	29,210	26,462
Horse Show	64000	13,767	13,400	17,837	18,300
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	91,469	91,853	96,165	97,853
Motorized Racing	66109				
Interim Entertainment	66009	12,654	12,592	12,613	13,268
Equipment (Funded by Fair)	72300			1,392	
Prior Year Expense Adjustments	80000	(4,644)		(1,200)	
Cash (over/under)	85000	330		254	
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,265,252	1,231,437	1,294,229	1,254,358
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		91,533	3,784	4,130	(37,127)
Depreciation Expense	90000	121,954	119,170	123,844	113,555
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(30,422)	(115,386)	(119,713)	(150,682)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	30,000		30,000	40,619
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)					
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		\$121,533	\$3,784	\$34,130	\$3,492
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$422)	(\$115,386)	(\$89,713)	(\$110,063)

Detail of Revenues

	Acct. No.	Actual 2014	Budgeted 2015	Estimated 2015	Proposed 2016	Proposed Acct #
ADMISSIONS REVENUE:						
Regular Fair Admissions	41010	143,168	160,391	158,521	158,521	4101
Discounted Fair Admissions	41020	45,825	46,565	53,889	53,889	4102
TOTAL ADMISSIONS REVENUE	41000	188,993	206,956	212,410	212,410	4100
COMMERCIAL SPACE REVENUE:						
Outside Commercial Space	41510	75,759	75,725	74,732	75,725	4151
Inside Commercial Space	41520					
TOTAL COMMERCIAL SPACE REVENUE	41500	75,759	75,725	74,732	75,725	4150
CONCESSIONS REVENUE:						
Carnival	42100	82,706	85,000	76,869	52,300	4210
Carnival: Pre-Sale	42110	47,294	50,000	58,131	55,000	4211
Food Concessions	42200	67,452	67,400	76,685	76,000	4213
Non-Food Concessions	42300	3,556	3,600	4,369	4,000	4214
TOTAL CONCESSIONS REVENUE	42000	201,008	206,000	216,055	187,300	4200
EXHIBITS REVENUE:						
Entry Fees	43100	10,480	12,900	11,963	12,000	4310
Donated & Sponosred Book Awards	43200	705	755	1,330	1,300	4312
Advertising for Premiums	43300	0	0			4313
Other (Explain)	43400	0	0			4314
TOTAL EXHIBITS REVENUE	43000	11,185	13,655	13,293	13,300	4300
HORSE SHOW REVENUE:						
Admissions Schooling Shows	44100	19,191	22,300	22,341	22,300	4410
Entry and Stake Fees Fair Horse Shows	44200					
Donations for Special Prizes	44300	650	500	650	300	4411
Stall Fees	44400					
Program Sales	44500					
Other (Explain)	44600					
TOTAL HORSE SHOW REVENUE	44000	19,841	22,800	22,991	22,600	4400
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 2014	Budgeted 2015	Estimated 2015	Proposed 2016	
INTERIM REVENUE:						
Interim Rental of Buildings/Grounds	48100	364,923	169,000	188,761	169,000	4810
Long Term Grounds Rental	48200	54,474	62,726	60,022	60,000	4812
Equipment Rentals	48300	0	0	0	0	4813
Concessions Revenue	48400	18,341	19,119	43,546	43,500	4814
Utility Fee Reimbursement	48500	15,672	7,538	6,455	6,400	4815
Interim Parking Revenue	48600	62,110	73,300	73,207	76,700	4816
Other Interim Revenue (Recycling)	48700	2,167	2,200	1,776	1,776	4817
Other Revenues		56,317	74,289	77,011	2,230	4818
RV Space Rentals		14,613	14,300	21,132	21,000	4819
Open Ride		3,861	4,100	3,702	3,700	4820
Interim Janitorial Supply Reimbursement		70	0	140	140	4821
Outdoor Advertising						4823
Association Memberships		471	470	270	470	4824
Racetrack Rental	48200	54,121	71,400	73,100	82,500	4825
TOTAL INTERIM REVENUE	48000	647,139	498,442	549,122	467,416	4800
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	9,996	0	413	0	4900
OTHER OPERATING REVENUE:						
Interest Earnings	49510	882	782	779	780	4951
NSF & ATM Revenue		1,334	1,575	1,202	1,200	4952
Donations/Sponsorships (general)	49520					
Other (Explain)	49530					
Gain on Sale of Asset	49540					
TOTAL OTHER OPERATING REVENUE	49500	2,216	2,357	1,981	1,980	4950

Detail of Expenditures

	Acct. No.	Actual 2014	Budgeted 2015	Estimated 2015	Proposed 2016	
ADMINISTRATION EXPENSE:						
Salaries & Wages - Permanent	50100	242,684	246,808	246,305	259,422	5011
Salaries & Wages - Temporary	50200	12,030	7,040	11,849	10,200	5012
Compensated Absences Expense	50300	2,363	0	-2,187	-6,139	5013
Employee Benefits - Employer's Share	50310	106,220	103,779	94,417	96,035	5014
Payroll Taxes	50320	4,290	4,113	4,458	4,542	5015
		367,586	361,740	354,842	364,060	5000
Fairgrounds Operations Expense:						
Worker's Compensation Insurance	50330	1,196	1,196	697	473	5131
Fair Professional Services (Contractual)	50400	6,943	6,300	4,478	3,370	5132
Director's Expense	50500	2,129	2,103	1,700	4,790	5133
Traveling/Training Expense - Employees	50600	4,032	3,706	4,150	2,968	5134
Office Supplies and Expense	50700	9,247	7,900	8,446	8,446	5135
Administrative Printing	70760					5136
Computing Expenses	50750	1,759	1,700	2,333	2,333	5137
Telephone	50800	3,330	3,242	3,900	3,899	5138
Postage	50850	886	900	1,216	1,016	5139
Administrative Publicity		459	283	1,046	1,050	5140
Dues and Subscriptions	50900	2,817	2,758	2,678	2,678	5141
Insurance (General Liability)	51000	33,180	32,000	49,000	34,000	5142
Other (Explain)	51100					5143
Unemployment Insurance (Non-reimbursed)	51200	4,364	2,450	1,445	1,500	5144
Loan Interest		1,687	0	0	0	5145
Bank Charges		4,560	4,488	5,035	5,100	5146
Audit Expense	51300	0	0	8,000	8,000	5147
Current Year Bad Debt Expense	51400	456	0	249	0	5148
TOTAL FAIRGROUNDS OPERATIONS EXPENSE	5100	77,046	69,026	94,372	79,623	5100
MAINTENANCE & GENERAL OPERATIONS:						
Salaries & Wages - Permanent	52100	147,047	148,994	135,383	158,614	5211
Salaries & Wages - Temporary	52200	41,768	36,042	53,835	38,080	5212
Employee Benefits	52210	24,616	43,381	48,546	78,014	5213
Payroll Taxes	52220	5,381	4,837	6,286	5,225	5214
Worker's Compensation Insurance	52230	0	0	225	473	5215
Professional Services (Contractual)	52300	0	0	0	0	5216
Rental - Land & Buildings	52400					5217
Rental - Maintenance Equipment	52500	849	0	54	100	5218
Rental - Public Address & Intercom	52600					5219
Temporary (Contractual) Work	52700					5220
Light, Heat, Water and Power	52800	65,981	58,012	70,000	70,000	5221
Maintenance of Equipment - Supplies & Expense	52900	24,469	25,000	25,875	25,875	5222
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	100,950	65,000	74,551	76,696	5223
Trash Removal, Clean up (Contractual)	53100	16,229	15,000	16,070	16,100	5224
King Fire Camp Expense		19,927	0	0	0	5225
King Fire Reimbursable Expenses		36,016	72,371	77,663	0	5226
Other (Explain)	53200					5227
Special Repairs & Maintenance (List)	53300					5228
Recycle Tools	53050	0	0	0		5229
TOTAL MAINTENANCE EXPENSE	52001	483,233	468,637	508,488	469,177	5200

Detail of Expenditures

	Acct. No.	Actual 2014	Budgeted 2015	Estimated 2015	Proposed 2016
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	16,277	16,727	17,477	17,600
Supplies and Expense	54300	99	49	49	49
Advertising	54400	23,737	23,737	18,138	19,000
Promotional Expense	54500	748	550	1,432	1,000
Public Relations Exp	54600				
Pre-Fair Events - VIP/Media Night	54700	787	1,405	1,841	1,850
Pre-Fair Events - El Dorado Rose	54700	463	475	433	433
Other (Explain) Fair Printing	54800	832	832	485	485
Website/Social Media		1,462	1,450	1,015	1,450
TOTAL PUBLICITY EXPENSE	54000	44,406	45,225	39,855	40,417
ATTENDANCE OPERATIONS:					
Fair Gate Wages	56100	18,341	18,334	18,079	18,736
Fair Parking Wages	56101	11,072	11,658	9,614	11,215
Guest Services Wages	56110	12,225	12,240	11,314	12,810
Payroll Taxes	56120	3,156	3,100	2,978	3,138
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	10,863	9,504	11,744	11,700
Supplies and Expense	56300	3,809	3,367	3,225	3,200
Other (Promo Packs i.e. T-shirts)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	59,467	58,203	56,954	60,799
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Jr. Fair Horse Show	64100	9,539	9,400	1,020	1,020
Fair Parking Lot Expenses	57200	169	110	313	315
Fair Professional Services	57300	16,980	17,499	17,433	17,433
Exhibit Guide - Janitorial Supply Expense Fair time	57400				
Stall Expense Fair Equipment Rentals	57500	7,579	6,434	6,470	6,470
Fair activities Expense					
Sponsorships	57700	327	400	387	380
Other (Misc Fair Supplies)	57800				
Commercial Wine Supplies & Expense		8,869	8,300	13,113	13,100
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	43,463	42,143	38,736	38,718
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast Expenses	57105	8,387	7,951	8,425	8,500
Crab Feed	57106	16,930	10,750	10,750	10,750
Cowboys & Cornbread	57115	3,624	3,700	2,239	2,750
Capital Bar	57125	9,124	8,500	13,100	13,100
Other Event (Gold Week) Worker's Compensation	57135	0	0	0	
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
TOTAL MISC. NON-FAIR PROGRAMS	57005	38,065	30,901	34,513	35,100

Details of Expenditures

	Acct. No.	Actual 2014	Budgeted 2015	Estimated 2015	Proposed 2016	
PREMIUMS EXPENSE (Excluding Horse Show):						
Cash Awards	58100	6,199	7,000	7,376	7,400	5710
Trophies, Medals, Ribbons	58200	3,582	3,900	2,642	3,000	5720
Sponsored Cash Awards	58300					
Sponsored Trophies, Medals, Ribbons	58400					
Other Awards (Explain) FOF Plaques	58500	238	238	181	181	5750
TOTAL PREMIUM EXPENSE	58000	10,018	11,138	10,198	10,581	5700
EXHIBITS EXPENSE:						
Salaries & Wages - Permanent	63100					
Salaries & Wages - Temporary	63101					
Employee Benefits	63110					
Payroll Taxes	63120					
Worker's Compensation Insurance	63130					
Judges (Contractual)	63200	7,031	6,800	5,880	6,000	5820
Professional Services - Other (Contractual)	63300	9,617	10,060	10,249	10,500	5830
Supplies and Expense	63400	4,983	4,900	7,815	4,500	5840
Tent & Booth Rental	63500	4,699	4,699	4,762	4,762	5850
Decorations	63600	2,063	120	504	700	5860
Other (Explain)	63700					5870
TOTAL EXHIBITS EXPENSE	63000	28,393	26,579	29,210	26,462	5800
HORSE SHOW EXPENSE (Including Premiums):						
Schooling Horse Shows	64101	13,767	13,400	17,837	18,300	5911
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 (Judging meals)	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	13,767	13,400	17,837	18,300	

Detail of Expenditures

	Acct. No.	Actual 2014	Budgeted 2015	Estimated 2015	Proposed 2016	
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	25,353	25,353	25,348	25,353	6020
Supplies and Expense	66300	3,007	1,500	3,685	2,500	6030
Rodeo	66400					
Grounds Entertainment	66500	63,109	65,000	67,131	70,000	6050
Grandstand Entertainment	66600					
Other (Explain)	66700					
TOTAL FAIR ENTERTAINMENT	66000	91,469	91,853	96,165	97,853	6000
MOTORIZED RACING EXPENSE:						
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0	
INTERIM ENTERTAINMENT EXPENSE:						
Interim Parking Wages	66208					
Salaries & Wages - Temporary	66209	11,205	11,405	11,414	12,000	6101
Payroll Taxes	66229	772	837	857	918	6102
Employee Benefits	66219					
Interim Parking Supplies		331	350	342	350	6103
Worker's Compensation Insurance	66239					
Interim Events Supplies & Expense	66309	346	0	0	0	6104
Concerts (Janitorial Supply)	66609					6105
Other (Explain)	66809					
TOTAL INTERIM ENTERTAINMENT	66009	12,654	12,592	12,613	13,268	6100

Variance Report **Automatically prepared**

	Acct. No.	Budgeted vs. Estimated Fluctuation		2015 Budgeted	2015 Estimated	2016 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	\$5,454	2.6%	\$206,956	\$212,410	\$212,410	\$0	0.0%
Commercial Space	41500	(993)	-1.3%	75,725	74,732	75,725	993	1.3%
Concessions	42000	10,055	4.9%	206,000	216,055	187,300	(28,755)	-13.3%
Exhibits	43000	(362)	-2.7%	13,655	13,293	13,300	7	0.1%
Horse Show	44000	191	0.8%	22,800	22,991	22,600	(391)	-1.7%
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	(9,118)	-7.3%	124,937	115,819	117,150	1,331	1.1%
Misc. Non-Fair Programs	47005	7,195	8.5%	84,350	91,545	119,350	27,805	30.4%
Interim Revenue	48000	50,680	10.2%	498,442	549,122	467,416	(81,706)	-14.9%
Prior Year Revenue Adj	49000	413	#DIV/0!		413		(413)	-100.0%
Other Operating Revenue	49500	(376)	-16.0%	2,357	1,981	1,980	(1)	-0.1%
TOTAL OPERATING REVENUES		63,139	5.1%	1,235,221	1,298,360	1,217,231	(81,129)	-6.2%
OPERATING EXPENDITURES:								
Administration	50000	(6,898)	-1.9%	361,740	354,842	364,060	9,218	2.6%
Maintenance & Gen Ops	52000	39,851	8.5%	468,637	508,488	469,177	(39,311)	-7.7%
Publicity	54000	(5,370)	-11.9%	45,225	39,855	40,417	562	1.4%
Attendance Operations	56000	(1,250)	-2.1%	58,203	56,954	60,799	3,846	6.8%
Miscellaneous Fair	57000	(3,407)	-8.1%	42,143	38,736	38,718	(18)	0.0%
Misc. Non-Fair Programs	57005	3,612	11.7%	30,901	34,513	35,100	587	1.7%
Premiums	58000	(940)	-8.4%	11,138	10,198	10,581	383	3.8%
Exhibits	63000	2,631	9.9%	26,579	29,210	26,462	(2,748)	-9.4%
Horse Show	64000	4,437	33.1%	13,400	17,837	18,300	463	2.6%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	4,312	4.7%	91,853	96,165	97,853	1,688	1.8%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	21	0.2%	12,592	12,613	13,268	655	5.2%
Equipment (Funded by Fair)	72300	1,392	#DIV/0!		1,392		(1,392)	-100.0%
Prior Year Expense Adj	80000	(1,200)	#DIV/0!		(1,200)		1,200	-100.0%
Cash (over/under)	85000	254	#DIV/0!		254		(254)	-100.0%
Depreciation	90000	4,674	3.9%	119,170	123,844	113,555	(10,289)	-8.3%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		42,120	3.3%	1,281,581	1,323,701	1,288,290	(35,411)	-2.7%
NET EFFECT								
		\$21,019	-45.3%	(\$46,360)	(\$25,341)	(\$71,059)	(\$45,718)	2

**Exhibit I
BUDGET VARIANCE EXPLANATION**

Fair Organization: _____

	Accounts	Budgeted 2015 to Estimated 2015	Estimated 2015 to Proposed 2016
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		
47000	Misc. Fair		
47005	Misc. Non-Fair		
48000	Interim		
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops		
54000	Publicity		
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair		
58000	Premiums		
63000	Exhibits		
64000	Horse Show		
65000	Horse Racing		
65005	Satellite Wagering		
66000	Fair Entertainment		
66109	Motorized Racing		
66009	Interim Entertainment		
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		

 CEO Signature Date Board President Signature Date

Permanent Positions on Roster for 2016

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
50100	CEO		12	108,194.38			
	Deputy Manager		12	80,825.45			
	Admin Assistant		12	42,203.37			
	Office Assistant		85% time for 12 months	28,198.84			259,422
	Maintenance Supervisor		12	57,279.00	year		
	Maintenance (Johnny)	1/1 -6/30	6	26,517.00	6 mos		
	Maintenance Casey)	1/1 -6/30	6	13,682.00	6 mos		
	Maintenance Casey)	7/1 - 12/31	6	16,640.00	6 mos		
	Maintenance (Johnny replacement)	7/1 - 12/31	6	12,480.00	6 mos		
	Maintenance (new)		12	27,040.00	12 mos		
	Maintenance		15% time for 12 months	4,976.27			158,614

Temporary Positions Proposed for 2016

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	3,520	10,200
	PT Office/Marketing Exhibits	1	1	607.25	hr	11.00	hr	6,680	
522	Temp Maint/Interim	2	1	650	hr	10.00	hr	6,500	38,080
	Temp/Fair	6	6	1126	hr	10.00	hr	11,260	
	Temp/Construction	1	1	1400	hr	14.00	hr	19,600	
	Temp/Hangtown Halloween	4	2	72	hr	10.00	hr	720	
670	Interim Parkers								12,000
	Supervisor			245	hr	14.00	hr	3,430	
	Parkers			857	hr	10.00	hr	8,570	
	Gate Admissions								18,736
	Supervisors	2	2	284	hr	14.00	hr	3,976	
	Sellers			1321	hr	10.00	hr	13,210	
	Travel			62	trips	25.00	per	1,550	
	Parking Fair								11,215
	Parkers	7	7	184	hr	10.00	hr	1,840	
	Returning Parkers	9	9	750	hr	10.50	hr	7,875	
Supervisors			75	hr	20.00	hr	1,500		
Guest Services	48	48	1220	hr	10.50	hr	12,810	12,810	

Proposed 2016 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				2,200	
	Livestock Assistant	1				1,000	3,200
	Dept Heads						
	Entry Clerk	1				3,500	
	Photography	1				400	
	Fine Arts	1				100	
	Floriculture/Horticulture	1				100	
	Food Arts/Dairy By-products	1				100	
	Gems & Minerals	1				100	
	Livestock Vet	1				500	
	Fabric Arts	1				100	
	Preserves	1				100	
	Wool/Knitting/Crocheting	1				100	
	Quilts	1				100	
	Industrial Arts	1				100	
	Livestock Clerks					800	
	Livestock Secretary	1				0	
							6,100
69000-70-10	Info Booths	1				650	
							650
69000-13-10	Publicity						
	Logo Design	1				650	
	Photographer Lodging	1				700	
	WFA Entries	1				450	
	Press Releases	1				600	
							2,400
69000-55-10	Police Dept					10,886	
	EMS & Fire					5,255	
							16,141
65000-40-15	Fair Horse Show Manager	1		2	250	500	
65010-80-50	Schooling Horse Show Manager	1	10		250.00	2,500	3,000

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

El Dorado County Fair
(Legal Name of Fair)

Placerville
(Location)

	Estimated 2015	Proposed 2016
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$4,954,820	\$4,970,787
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	23,368	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	23,368	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	4,978,188	4,970,787
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	7,400	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	7,400	0
PP&E BEFORE DEPRECIATION, December 31	4,970,787	4,970,787
DEPRECIATION:		
Accumulated Depreciation, January 1	3,214,473	3,330,917
Less A/D on Dispositions of Fixed Assets above	7,400	
Annual Depreciation Expense (from page 10)	123,844	113,555
Accumulated Depreciation, December 31	3,330,917	3,444,472
PP&E, NET OF DEPRECIATION, December 31	1,639,870	1,526,315
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	47,770	39,917
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,592,101	\$1,486,398

NOTE: Enter all numbers as a positive.