

# OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

El Dorado COUNTY

Conducting The El Dorado County Fair Association

at Placerville, California

For the period of January 1, 2018 to December 31, 2018

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>TOTAL NET RESOURCES, JANUARY 1:</b>					
Unrestricted net resources		\$460,269	\$482,280	\$482,132	\$492,997
Unrestricted Net Position - Pension		\$0	\$0	0	0
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,592,101	1,492,398	1,492,399	1,414,587
Subtotal (Total Net Resources)		2,052,370	1,974,678	1,974,531	1,907,584
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		1,412,675	1,250,081	1,231,385	1,246,030
State (Local/Base) Allocations (to Page 2):	31200	40,609	40,609	40,609	40,609
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900				192,000
One-time Revenue Sources (fire camp, sale of property, capital project au	32500			25,537	
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>		1,453,284	1,290,690	1,297,531	1,478,639
<b>TOTAL RESOURCES AVAILABLE</b>		3,505,654	3,265,368	3,272,062	3,386,223
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		1,417,568	1,285,029	1,254,649	1,283,989
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,417,568	1,285,029	1,254,649	1,283,989
Depreciation Expense (From Page 10)	90000	113,555	109,829	109,829	111,634
Pension Expense (From Page 10)	96000	0	0	0	0
<b>TOTAL RESOURCES APPLIED</b>		1,531,123	1,394,858	1,364,478	1,395,622
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>					
Unrestricted Net Resources Available for Operations		482,132	480,088	492,997	487,140
Unrestricted Net Position - Pension	29400	0	0	0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,492,399	1,390,422	1,414,587	1,503,460
Subtotal (Total Net Res Check Figure - should equal #29100)		\$1,974,531	\$1,870,510	\$1,907,584	\$1,990,601
Reserve Percentage		34.0%	37.4%	39.3%	37.9%

<p><b>ALL FAIRS:</b></p> <p><i>[Signature]</i> 12/6/17                  President, Board of Directors      Date</p> <p><i>[Signature]</i> 12/6/17                  Chief Executive Officer      Date</p>	<p><b>COUNTY APPROVALS (County Fairs Only):</b></p> <p><i>[Signature]</i> 12/19/2017                  Chairman, Board of Supervisors      Date</p> <p><i>[Signature]</i> 12/19/2017                  County Clerk      Date</p>
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## Summary of Operations

## El Dorado County Fair Association

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>OPERATING REVENUES:</b>					
Admissions to Grounds	41000	\$226,952	\$220,330	\$191,147	\$217,321
Commercial Space	41500	71,429	73,000	75,903	76,000
Carnival	42100	130,000	130,000	130,000	130,000
Concessions	42200	89,580	82,200	77,905	82,200
Exhibits	43000	14,920	14,860	14,464	14,640
Horse Show	44000	34,050	31,453	24,828	24,800
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000			1,600	1,800
Motorized Racing	46109				
Interim Attractions	46009	132,556	92,350	101,333	107,200
Miscellaneous Fair	47000	124,834	117,656	118,278	125,592
Miscellaneous Non-Fair Programs	47005				
Interim Revenue	48000	584,732	485,532	491,615	464,077
Prior Year Revenue Adjustments	49000				
Other Operating Revenue	49500	3,622	2,700	4,312	2,400
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>1,412,675</b>	<b>1,250,081</b>	<b>1,231,385</b>	<b>1,246,030</b>
<b>OPERATING EXPENDITURES:</b>					
Administration	50000	472,586	466,579	409,262	417,443
Maintenance & General Operations	52000	538,641	455,670	479,621	499,273
Publicity	54000	66,207	44,179	45,972	47,512
Attendance Operations	56000	66,538	67,027	65,641	63,949
Miscellaneous Fair	57000	37,840	38,121	28,780	29,110
Miscellaneous Non-Fair Programs	57005	44,694	37,531	41,011	41,034
Premiums	58000	11,961	11,980	11,455	10,724
Exhibits	63000	31,033	28,879	39,606	41,211
Horse Show	64000	22,484	22,493	18,015	18,017
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	96,019	99,152	97,442	98,393
Motorized Racing	66109				
Interim Entertainment	66009	29,463	13,418	17,844	17,843
Equipment (Funded by Fair)	72300	1,571			
Prior Year Expense Adjustments	80000	(1,893)			
Cash (over/under)	85000	424			
Other Operating Expense	94000				
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>1,417,568</b>	<b>1,285,029</b>	<b>1,254,649</b>	<b>1,284,509</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION</b>		<b>(4,893)</b>	<b>(34,948)</b>	<b>(23,264)</b>	<b>(38,479)</b>
Depreciation Expense	90000	113,555	109,829	109,829	106,815
Pension Expense	96000				
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION</b>		<b>(118,448)</b>	<b>(144,777)</b>	<b>(133,093)</b>	<b>(145,294)</b>
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	40,609	40,609	40,609	40,609
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)				25,537	
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>\$35,716</b>	<b>\$5,661</b>	<b>\$42,882</b>	<b>\$2,130</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION, CURRENT YEAR</b>		<b>(\$77,839)</b>	<b>(\$104,168)</b>	<b>(\$66,947)</b>	<b>(\$104,685)</b>

## Detail of Revenues

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>ADMISSIONS REVENUE:</b>					
Regular Fair Admissions	4101	169,440	162,821	139,707	162,821
Discounted Fair Admissions	4102	57,512	57,509	51,440	54,500
<b>TOTAL ADMISSIONS REVENUE</b>	<b>41000</b>	<b>226,952</b>	<b>220,330</b>	<b>191,147</b>	<b>217,321</b>
<b>COMMERCIAL SPACE REVENUE:</b>					
Outside Commercial Space	4151	71,429	73,000	75,903	76,000
Inside Commercial Space					
<b>TOTAL COMMERCIAL SPACE REVENUE</b>	<b>41500</b>	<b>71,429</b>	<b>73,000</b>	<b>75,903</b>	<b>76,000</b>
<b>CARNIVAL REVENUE:</b>					
Carnival	4210	52,802	53,000	78,062	60,000
Carnival: Pre-Sale	4211	77,198	77,000	51,938	70,000
<b>TOTAL CARNIVAL REVENUE</b>	<b>42100</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
<b>CONCESSIONS REVENUE:</b>					
Food Concessions	4213	84,299	77,000	72,655	77,000
Non-Food Concessions	4214	5,281	5,200	5,250	5,200
<b>TOTAL CONCESSIONS REVENUE</b>	<b>42200</b>	<b>89,580</b>	<b>82,200</b>	<b>77,905</b>	<b>82,200</b>
<b>EXHIBITS REVENUE:</b>					
Entry Fees	4310	11,990	11,990	12,824	13,000
Donated & Sponsored Awards		1,430	1,430	1,640	1,640
Advertising in Premium Book					
Other (Explain)		1,500	1,440		
<b>TOTAL EXHIBITS REVENUE</b>	<b>43000</b>	<b>14,920</b>	<b>14,860</b>	<b>14,464</b>	<b>14,640</b>
<b>HORSE SHOW REVENUE:</b>					
Fair Horse Show Entry fees	4316	1,953	1,953	2,177	1,800
Schooling Horse Show	4410	31,597	29,000	22,651	23,000
Donations for Special Prizes	4420	500	500	0	0
Stall Fees					
<b>TOTAL HORSE SHOW REVENUE</b>	<b>44000</b>	<b>34,050</b>	<b>31,453</b>	<b>24,828</b>	<b>24,800</b>
<b>LIVE HORSE RACING REVENUE:</b>					
Admissions					
Track Commissions & Breakage					
Program Sales					
Concessions					
Other (Explain)					
<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 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>SATELLITE WAGERING REVENUE:</b>					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
<b>FAIR ATTRACTIONS REVENUE:</b>					
Rodeo Admissions					
Queen Pageant Admissions					
4 Wheel-Drive Pull Admissions					
Destruction Derby Admissions					
Performances Admissions					
Mutton Bustin	4315	0	0	1,600	1,800
TOTAL FAIR ATTRACTIONS REVENUE	46000	0	0	1,600	1,800
<b>MOTORIZED RACING REVENUE:</b>					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
<b>INTERIM ATTRACTIONS REVENUE:</b>					
4th of July Blast	4511	18,846	17,500	19,086	20,000
Crab Feed	4512	23,792	24,000	30,400	32,800
cowboys and Cornbread	4517	8,325	0	0	0
Gold Week	4518	27,290	0	0	0
Capital Bar	4514	53,408	50,000	48,857	51,000
Buckles & BBQ	4516	895	850	2990	3400
TOTAL INTERIM ATTRACTIONS REVENUE	46009	132,556	92,350	101,333	107,200
<b>MISCELLANEOUS FAIR REVENUE:</b>					
Parking	4710	30,822	29,000	23,883	29,000
Commercial Wine Competition & Awards Recept	4711	15,993	17,250	17,553	18,000
Fairtime Utility Fee Reimbursement	4712	0	9,651	4,680	4,680
Taffeta & Ribbon Sales	4714	558	250	681	512
Fair Camping & Vendor RV's	4717	3,780	3,705	5,265	5,500
Sponsorships (Cash)	4719	42,447	42,500	53,437	55,000
Friends of Fair Memberships	4720	5,930	6,300	5,785	5,900
Non-Cash Sponsorships	4721	25,304	9,000	6,994	7,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	124,834	117,656	118,278	125,592
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Commercial Exhibits					
Concessions					
Exhibits					
Other (Explain)					
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

**Detail of Revenues**

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>INTERIM REVENUE:</b>					
Rental of Buildings & Grounds	4810	189,510	180,000	173,789	168,369
Long Term Rentals	4812	63,280	60,000	68,292	68,000
Association Membership	4824	390	300	890	1140
Racetrack Rental	4825	77,700	82,500	86,391	82,600
Equipment Rental	4830	85	85	85	85
Interim Utility Fee Reimbursement	4815	11,921	9,093	5,166	5,166
Interim Parking Revenue	4816	87,999	81,500	71,064	72,000
Interim Recycling	4817	1,443	1,469	1,651	1,650
Propane Sales & Misc Revenue	4818	51,735	1,260	10,475	1,500
RV Space Rental	4819	50,389	27,125	30,747	30,747
Open Ride Memberships	4820	6,772	6,200	8,400	8,400
Interim Janitorial reimbursement	4821	35	0	130	420
Interim Concession Revenue	4814	43,473	36,000	34,535	24,000
<b>TOTAL INTERIM REVENUE</b>	<b>48000</b>	<b>584,732</b>	<b>485,532</b>	<b>491,615</b>	<b>464,077</b>
<b>TOTAL PRIOR YEAR REVENUE ADJUSTMENT:</b>					
	49000				
<b>OTHER OPERATING REVENUE:</b>					
Interest Earnings	4951	1,643	1,200	1,250	1,250
Donations/Sponsorships (general)	4952				
NSF & ATM Revenue	4953	1,754	1,500	1,150	1,150
Gain on Sale of Asset	4954			2,000	0
Prior Year Revenue adjustment	4900	225		(88)	0
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>49500</b>	<b>3,622</b>	<b>2,700</b>	<b>4,312</b>	<b>2,400</b>

## Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>ADMINISTRATION EXPENSE:</b>					
Salaries & Wages - Permanent	5011	268,156	274,013	223,417	232,806
Salaries & Wages - Temporary	5012	15,071	13,364	19,562	25,000
Compensated Absences Expense		6,081	-1,645	-108	2,871
Employee Benefits - Employer's Share		93,594	91,747	92,125	78,582
Payroll Taxes	5015	5,160	4,859	5,299	5,439
Worker's Compensation Insurance	50330	452	452	452	452
Professional Services (Contractual)	5132	5,271	4,860	4,632	1,142
Director's Expense	5133	6,500	6,500	4,889	4,455
Traveling/Training Expense - Employees	5134	2,954	3,000	3,948	4,543
Office Supplies and Expense	5135	9,131	8,000	10,496	8,900
Computing Expense	5137	2,556	2,300	6,734	3,000
Telephone	5138	4,629	4,100	4,342	5,052
Postage	5139	1,389	1,318	2,421	2,421
Admin Publicity	5140	754	700	501	100
Dues & Subscriptions	5141	2,911	2,911	2,537	2,337
General Liability Insurance/Property Ins	5142	35,461	34,000	14,687	26,678
Unemployment Insurance	5144	2,116	1,700	1,363	1,700
Bank Charges	5146	6,747	6,400	6,833	6,833
Audit Expense	5147	3653	8000	5132	5132

Current Year Bad Debt Expense	51400				
<b>TOTAL ADMINISTRATION EXPENSE</b>	<b>50000</b>	<b>472,586</b>	<b>466,579</b>	<b>409,262</b>	<b>417,443</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>					
Salaries & Wages - Permanent	5211	169,734	162,651	135,094	166,440
Salaries & Wages - Temporary	5212	63,510	38,080	68,795	60,452
Employee Benefits	5213	62,735	56,585	61,587	61,587
Payroll Taxes	5214	6,871	7,155	7,071	7,240
Worker's Compensation Insurance	5215	452	452	452	452
Professional Services (Contractual)	5216	150	150	0	0
Rental - Land & Buildings					
Rental - Maintenance Equipment	5218	570	570	248	248
Rental - Public Address & Intercom					
Vehicles	5222	25,802	22,700	18,100	17,500
Light, Heat, Water and Power	5221	75,679	71,727	92,346	89,426
Maint. of Bldgs. & Grounds- Supplies & Expense	5223	113,952	76,800	76,800	76,800
Trash Removal, Clean up (Contractual)	5224	19,186	18,800	19,128	19,128
Other (Explain)	5227				
Recycle - Tools expense	5229				
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>52001</b>	<b>538,641</b>	<b>455,670</b>	<b>479,621</b>	<b>499,273</b>

## Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>PUBLICITY EXPENSE:</b>					
Fair Publicity	5320	20,869	19,242	21,600	23,614
Fair Advertising - Paid Ads	5340	18,573	18,573	19,460	21,000
VIP Night	5370	2,687	2,750	2,590	2,590
El Dorado Roses	5371	308	167	308	308
Pub Promotional Expense	5350	1,984	1,944	874	0
Pub supplies & expense	5330	143	143	207	0
Fair Printing	5380	1,016	1,000	933	0
Facebook & web site creation	5360	20,627	360	0	0
Other (Explain)					
<b>TOTAL PUBLICITY EXPENSE</b>	<b>54000</b>	<b>66,207</b>	<b>44,179</b>	<b>45,972</b>	<b>47,512</b>
<b>ATTENDANCE OPERATIONS:</b>					
Fair Gate Wages -Temporary	5410	18,879	18,225	20,791	20,925
Guest Services Wages - Temporary	5412	12,600	12,601	12,813	13,821
Fair Parking Wages - Temporary	5411	16,581	16,601	13,482	12,328
Payroll Taxes	5413	3,617	3,617	3,568	3,712
Parking Lot supplies & Expense	5421	138	0	609	609
Professional Services (Transit Shuttle)	5420	9,744	10,983	5,554	5,554
Gate Supplies and Expense	5422	4,979	5,000	8,824	7,000
Other (Explain)					
<b>TOTAL ATTENDANCE OPERATIONS</b>	<b>56000</b>	<b>66,538</b>	<b>67,027</b>	<b>65,641</b>	<b>63,949</b>
<b>MISCELLANEOUS FAIR EXPENSE:</b>					
Fair Professional Services (contractual)	5530	17,863	17,863	19,601	19,462
Fair Equipment Rentals	5550	7,685	7,685	7,509	7,489
Sponsorship Expense	5570	344	350	261	300
Fair Activities Expense Mutton,Dad, dog races)	5580	0	0	1,409	1,859
Taffeta	5590	1,719	1,500	0	0
Exhibit Guide					
Stall Expense					
commercial wine supplies		10,229	10,000	0	0
Other (Explain) parking lot supplies	5710	0	138	0	0
jr horse show		0	585	0	0
<b>TOTAL MISCELLANEOUS FAIR</b>	<b>57000</b>	<b>37,840</b>	<b>38,121</b>	<b>28,780</b>	<b>29,110</b>
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Blast Expenses & wages	5610	10,315	10,315	8,084	8,084
Crab Feed expenses	5620	14,548	12,000	17,029	17,000
Buckles & BBQ expenses	5632	984	791	1,077	1,150
Capital Bar Expenses	5640	15,016	14,425	14,821	14,800
Supplies & Expense - Open Ride passes printed	57205	133	0	0	0
Other (Explain) Cowboys & Cornbread	57605	3,698	0	0	0
<b>TOTAL MISC. NON-FAIR PROGRAMS</b>	<b>57005</b>	<b>44,694</b>	<b>37,531</b>	<b>41,011</b>	<b>41,034</b>

## Details of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>PREMIUMS EXPENSE (Excluding Horse Show):</b>					
Cash Awards	5710	7,780	7,780	8,274	8,274
Trophies, Medals, Ribbons	5720	4,181	4,200	3,181	2,450
Sponsored Cash Awards					
Sponsored Trophies, Medals, Ribbons					
Other Awards (Explain)					
<b>TOTAL PREMIUM EXPENSE</b>	<b>58000</b>	<b>11,961</b>	<b>11,980</b>	<b>11,455</b>	<b>10,724</b>
<b>EXHIBITS EXPENSE:</b>					
Salaries & Wages - Permanent					
Salaries & Wages - Temporary					
Employee Benefits					
Payroll Taxes					
Worker's Compensation Insurance					
Judges (Contractual)	5820	6,067	7,335	6,783	6,783
Professional Services - Other (Contractual)	5830	10,838	10,840	10,550	13,040
Exhibit Supplies and Expense	5840	8,604	5,180	5,210	5,100
Tent & Booth Rental	5511	4,730	4,730	5,788	5,788
Exhibit and Fair Decorations	5860	794	794	193	500
Commercial Wine comp & reception expenses	5862	0	0	11,082	10,000
<b>TOTAL EXHIBITS EXPENSE</b>	<b>63000</b>	<b>31,033</b>	<b>28,879</b>	<b>39,606</b>	<b>41,211</b>
<b>HORSE SHOW EXPENSE (Including Premiums):</b>					
Fair Horse Show	5861	585	0	348	350
Schooling Show Expenses	5911	21,899	22,493	17,667	17,667
Other (Explain)					
<b>TOTAL HORSE SHOW EXPENSE</b>	<b>64000</b>	<b>22,484</b>	<b>22,493</b>	<b>18,015</b>	<b>18,017</b>

## Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>HORSE RACING EXPENSE (LIVE):</b>					
Salaries & Wages (Non Pari-Mutuel)					
Salaries & Wages (Pari-Mutuel)					
Employee Benefits					
Payroll Taxes					
Worker's Compensation Insurance					
Professional Services (Contractual)					
Supplies and Expense					
Rental - Totalisator Equipment					
Rental - Other Equipment					
Other (Explain)					
<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 - Temporary					
Employee Benefits					
Payroll Taxes					
Worker's Compensation Insurance					
Professional Services (Contractual)	6020	25,452	25,452	24,233	22,873
Fair Entertainment supplies	6030	1,698	1,700	450	0
Rodeo					
Grounds Entertainment	6050	68,869	72,000	72,759	75,000
Grandstand Entertainment					
Other (Explain)					
<b>TOTAL FAIR ENTERTAINMENT</b>	<b>66000</b>	<b>96,019</b>	<b>99,152</b>	<b>97,442</b>	<b>97,873</b>
<b>MOTORIZED RACING EXPENSE:</b>					
<b>TOTAL MOTORIZED RACING EXPENSE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTERIM ENTERTAINMENT EXPENSE:</b>					
Interim Parking Wages	6101	27,094	12,040	16,174	16,173
Payroll Taxes	6102	2,045	921	1,167	1,167
Interim Supplies & Expense	6103	324	324	503	503
supplies & expense		0	133	0	0
Other (Explain)					
<b>TOTAL INTERIM ENTERTAINMENT</b>	<b>66009</b>	<b>29,463</b>	<b>13,418</b>	<b>17,844</b>	<b>17,843</b>

## Detail of Expenditures

	Acct. No.	Actual 2016	Budgeted 2017	Estimated 2017	Proposed 2018
<b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):</b>					
sign cutter	7230	1,571	0	0	0
TOTAL EQUIPMENT EXPENSE	72300	1,571	0	0	0
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>					
General Expense Adjustments	80010	(1,893)			
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	(1,893)	0	0	0
<b>CASH SHORTAGES &amp; OVERAGES:</b>					
Ticket Sales	85100	424			
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	424	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	113,555	109,829	109,829	111,634
*PENSION EXPENSE: (To: Pg. 1)	96000	0			
<b>OTHER OPERATING EXPENSE:</b>					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

\*For budgeting purposes, the expected employer's contribution made toward the pension plan for the year should be placed into Pension Expense Employer's share of the contributions made should not be reflected in the operating expenditures.

\*\*\*We pay our unfunded pension monthly in our employer share of benefits





## Temporary Positions Proposed for 2018

ACCT. NO.	Expenditure Classification  POSITION TITLE	# Employed		Length of		Pay Rate		Amount Budgeted	
		Last Year	This Year	Employment		Amount	Per Unit	Detail	Account Totals
				No.	Unit				
	PT Office/Exhibits Personnel	1	1	320	hr	11.50	hr	3,680	25,000
	PT Office/Marketing Exhibits	1	1	320	hr	11.50	hr	3,680	
	PT Office AP/AR Exhibits		1	1176	hr	15.00	hr	17,640	
	Temp Maintenance/Interim	2	2	650	hr	10.50	hr	13,650	60,452
	Temp/Fair	6	6	180	hr	10.50	hr	11,340	
	Temp Maintenance/Interim	1	1	1400	hr	14.42	hr	20,188	
	Temp/Hangtown Music Festival	2	2	36	hr	12.00	hr	864	
	Temp Maintenance year round	1	1	600	hr	12.00	hr	7,200	
	Temp Maintenance year round	1	1	500	hr	14.42	hr	7,210	
	Interim Parkers								
	Supervisor	1	1	279	hr	14.42	hr	4,023	
	asst supervisor	1	1	225	hr	12.00	hr	2,700	
	parking staff	4	4	225	hr	10.50	hr	9,450	
	Gate Admissions								20,925
	Supervisors	2	2	74	hr	25.00	hr	3,700	
	Sellers	25	25	56	hr	10.50	hr	14,700	
	Travel			101	25	25.00	each	2,525	
	Parking Fair								12,328
	Parkers	24	24	40	hr	10.50		10,080	
	Returning Parkers								
	Supervisors	1	1	87.5	hr	14.42	hr	1,261	12,328
		1	1	80.5	hr	12.26	hr	987	
	Guest Services								13,821
	1st year			545	hr	10.50		5,723	
	returning			538	hr	11.00		5,918	
	Gate Supervisor set up	0	1			500.00		500	
	Gate Supervisor set up	0	1	48	hr	15.00		720	
	assist. Supervisor	1	1	80	hr	12.00		960	

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
5830	Livestock Superintendent	1	2000	2,000.00		
	asst super	0	1500	1,500.00		
	Livestock assistant	1	900	900.00		
	livestock clerks	2	600	1,200.00		
	Rabbit clerk	1	1	50		5,850
5830	Entry Clerk	1	26 days	125.00	3,500	
	Photography/Fine Arts				500	
	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	
						7,390
						13,040
5530	Info Booths	1	1	650.00	650	
	Vendor Coordinator asst	1	1	600.00	600	
	Poultry Inspector	1	1	150.00	150	
	Restrooms crew	2	2	500.00	1,000	
	Police Dept	1	1	10,886.00	10,886	
	EMS & Fire	1	1	5,526.00	5,526	
	Street sweeper	1	1	850.00	850	
						19,462
	Publicity					
5320	Logo Design	1	1	650.00	650	
5320	Photographer Lodging				500	
5420	transit	1	1	5,554.00	5,554	5,554
5371	ED Rose Coordinator	1	1	75.00	75	75
5820	Judges				6,783	6,783
5862	Wine Judges	1	33	75.00	2,475	2,475
5511	Tent rental				5,788	5,788
5911	Fair Horse Show Manager	1	9	250.00	2,250	
	Horse show judges	1	9/450 1/300	450.00	4,350	
	Schooling Horse Show Manager	1	9	250.00	2,250	
	HS staff	1	9	300.00	1,800	
5911						10,650
6020	Entertainment Coordinator	1	1	3,000.00	3,000	
	Stage mgr	1	1	2,000.00	2,000	
	stage help	1	4	500	500	
	lights	1	1	2873	2873	
6020	sound	1	1	14500	14500	22,873
5550	port a potties and handsinks	1	1	1869	1869	
	radios				1320	
	golf carts				4300	7489
5580	sheep coordinator	1	40	10	400	400

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

El Dorado County Fair Association  
(Legal Name of Fair)

0  
(Location)

	Estimated 2017	Proposed 2018
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>\$4,976,787</b>	<b>\$4,993,124</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	192,000
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	7,314	0
Equipment	0	0
Other Fixed Assets	16,851	0
Other:	0	0
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>	<b>7,314</b>	<b>192,000</b>
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>\$5,000,852</b>	<b>\$5,185,124</b>
<b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	7,828	0
Other:	0	0
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>	<b>7,828</b>	<b>0</b>
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>\$4,993,124</b>	<b>\$5,185,124</b>
<b>DEPRECIATION:</b>		
Accumulated Depreciation, January 1	3,444,472	3,546,473
Less A/D on Dispositions of Fixed Assets above	7,828	
Annual Depreciation Expense (from page 10)	109,829	111,634
Accumulated Depreciation, December 31	3,546,473	3,568,107
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>\$1,448,851</b>	<b>\$1,617,017</b>
<b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>32,064</b>	<b>23,557</b>
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>\$1,414,587</b>	<b>\$1,503,460</b>

NOTE: Enter all numbers as a positive.

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

El Dorado County Fair Association  
(Legal Name of Fair)

	Account Number	Estimated 2017	Proposed 2018
<b>SUMMARY: January 1 to December 31</b>			
<b>PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)</b>			
<b>RESOURCES ACQUIRED (Both cash rec'd &amp; funds held outside of fair)</b>			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900		
Other (Specify)           Deferred Maint. Grant	31900		192,000
<b>TOTAL RESOURCES</b>			192,000
<b>RESOURCES APPLIED (Run through Fair's accounting system) :</b>			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
<b>TOTAL Non-Fair Funds Run Through Fair's Books</b>		0	0
<b>RESOURCES APPLIED (Paid directly by Non-Fair Entity)</b>			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)           Deferred Maint. Grant		0	192,000
<b>TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity</b>			192,000
<b>FUNDS REMAINING (Show as Deferred Revenue)</b>		\$0	\$0