

# OPERATING BUDGET

                     DISTRICT AGRICULTURAL ASSOCIATION

El Dorado COUNTY

Conducting The                     El Dorado County Fair

at                     Placerville, California

For the period of January 1, 2023 to December 31, 2023

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>TOTAL NET RESOURCES, JANUARY 1:</b>					
Unrestricted net resources		(\$14,406)	\$590,917	\$796,125	\$1,001,405
Unrestricted Net Position - Pension/OPEB			\$0	0	0
Restricted resources		0	0	0	0
Investment in Capital Assets, Net of Related Debt		1,620,097	1,575,828	1,565,124	2,411,126
Subtotal (Total Net Resources)		1,605,691	2,166,745	2,361,249	3,412,531
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		581,393	1,508,668	1,590,024	1,534,350
State (Local/Base) Allocations (to Page 2):	31200	400,695	38,190	99,190	38,800
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	39,285	1,830	1,830	1,850
Capital Project Reimbursement Funds (from Sched 8A)	31900		880,000	0	0
One-time Revenue Sources (fire camp, sale of property, capital proj)	32500	600,172	0		
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000	219,992	0	804,830	385,170
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
<b>TOTAL RESOURCES ACQUIRED</b>		1,841,537	2,428,688	2,495,874	1,960,170
<b>TOTAL RESOURCES AVAILABLE</b>		3,447,228	4,595,433	4,857,123	5,372,701
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		980,474	1,487,156	1,336,509	1,532,363
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		980,474	1,487,156	1,336,509	1,532,363
Depreciation Expense (From Page 10)	90000	105,505	121,992	108,082	110,000
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96100	0	0	0	0
<b>TOTAL RESOURCES APPLIED</b>		1,085,979	1,609,148	1,444,592	1,642,363
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>					
Unrestricted Net Resources Available for Operations		796,125	635,076	1,001,405	910,754
Unrestricted Net Position - Pension/OPEB	29400			0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,565,124	2,351,209	2,411,126	2,819,585
Subtotal (Should equal Total Net Resource Figure above)		\$2,361,249	\$2,986,285	\$3,412,531	\$3,730,339
Reserve Percentage		81.2%	42.7%	74.9%	59.4%

**ALL FAIRS:**

*Baron Terri - Leathers* 1/4/23  
 President, Board of Directors      Date

*Kathy Hill* 1/4/2023  
 Chief Executive Officer              Date

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

*Wendy Thomas* 1/24/23  
 Chairman, Board of Supervisors      Date

*Lisa Schaefer* 1/24/23  
 County Clerk                              Date

## Summary of Operations

## El Dorado County Fair

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>OPERATING REVENUES:</b>					
Admissions to Grounds	41000		\$230,120	\$339,609	\$245,000
Commercial Space	41500		82,000	81,948	82,000
Carnival	42100		135,000	226,802	150,000
Concessions	42200		98,798	134,889	112,500
Exhibits	43000	54,556	35,850	24,560	39,700
Horse Show	44000	21,126	34,600	26,126	32,100
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000				
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	13,878	119,097	95,784	108,060
Miscellaneous Non-Fair Programs	47005	112,110	155,358	144,737	174,150
Interim Revenue	48000	379,501	614,445	513,772	588,940
Prior Year Revenue Adjustments	49000				
Other Operating Revenue	49500	222	3,400	1,797	1,900
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		581,393	1,508,668	1,590,024	1,534,350
<b>OPERATING EXPENDITURES:</b>					
Administration	50000	406,646	498,573	417,001	446,715
Maintenance & General Operations	52000	476,348	583,533	535,522	636,951
Publicity	54000	13,844	44,990	42,793	40,990
Attendance Operations	56000	3,008	68,236	71,949	87,530
Miscellaneous Fair	57000	367	38,400	40,115	48,400
Miscellaneous Non-Fair Programs	57005	39,053	56,525	54,028	55,150
Premiums	58000	1,113	6,200	5,116	5,010
Exhibits	63000	13,885	37,679	37,566	48,413
Horse Show	64000	14,292	22,500	13,226	22,500
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000		106,150	102,941	120,000
Motorized Racing	66109				
Interim Entertainment	66009	11,918	24,370	15,435	20,704
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000			(451)	
Cash (over/under)	85000			1,268	
Other Operating Expense	94000				
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		980,474	1,487,156	1,336,509	1,532,363
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION AND OPEB EXPENSES:</b>					
		(399,081)	21,512	253,515	1,987
Depreciation Expense	90000	105,505	121,992	108,082	110,000
Pension Expense	96000				
OPEB Expense	96100				
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION AND OPEB EXPENSES:</b>		(504,586)	(100,480)	145,432	(108,013)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	400,695	38,190	99,190	38,800
<b>OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)</b>		859,449	1,830	806,660	387,020
<b>UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)</b>					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION, OPEB AND OTHER FUNDS:</b>		\$861,063	\$61,532	\$1,159,365	\$427,807
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION, OPEB AND OTHER FUNDS:</b>		\$755,558	(\$60,460)	\$1,051,282	\$317,807

## Detail of Revenues

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>ADMISSIONS REVENUE:</b>					
Regular Fair Admissions	41010	0	175,120	210,641	190,000
Discounted Fair Admissions	41020	0	55,000	128,968	55,000
<b>TOTAL ADMISSIONS REVENUE</b>	<b>41000</b>	<b>0</b>	<b>230,120</b>	<b>339,609</b>	<b>245,000</b>
<b>COMMERCIAL SPACE REVENUE:</b>					
Outside Commercial Space	41510				
Inside Commercial Space	41520	0	82,000	81,948	82,000
<b>TOTAL COMMERCIAL SPACE REVENUE</b>	<b>41500</b>	<b>0</b>	<b>82,000</b>	<b>81,948</b>	<b>82,000</b>
<b>CARNIVAL REVENUE:</b>					
Carnival	42100	0	55,000	120,374	65,000
Carnival: Pre-Sale	42110	0	80,000	106,428	85,000
<b>TOTAL CARNIVAL REVENUE</b>	<b>42100</b>	<b>0</b>	<b>135,000</b>	<b>226,802</b>	<b>150,000</b>
<b>CONCESSIONS REVENUE:</b>					
Food Concessions	42200	0	92,400	125,751	105,000
Non-Food Concessions	42300	0	6,398	9,138	7,500
<b>TOTAL CONCESSIONS REVENUE</b>	<b>42200</b>	<b>0</b>	<b>98,798</b>	<b>134,889</b>	<b>112,500</b>
<b>EXHIBITS REVENUE:</b>					
Entry Fees	43100	26,071	15,200	13,561	24,000
Donated & Sponsored Awards	43200	10	1,400	625	700
Special project fundraising	43300	13,395	0	0	0
Other (commercial wine comp)	43400	15,080	19,250	10,374	15,000
<b>TOTAL EXHIBITS REVENUE</b>	<b>43000</b>	<b>54,556</b>	<b>35,850</b>	<b>24,560</b>	<b>39,700</b>
<b>HORSE SHOW REVENUE:</b>					
Youth Horse show fairtime	44100	890	2,000	1,426	1,400
Schooling horse shows	44200	19,553	32,000	24,000	30,000
Donations for Special Prizes	44300	683	600	700	700
Stall Fees	44400	0	0	0	0
Program Sales	44500	0	0	0	0
Other (Explain)	44600	0	0	0	0
<b>TOTAL HORSE SHOW REVENUE</b>	<b>44000</b>	<b>21,126</b>	<b>34,600</b>	<b>26,126</b>	<b>32,100</b>
<b>LIVE HORSE RACING REVENUE:</b>					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
<b>TOTAL LIVE HORSE RACING REVENUE</b>	<b>45000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

0

## Detail of Revenues

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>SATELLITE WAGERING REVENUE:</b>					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
<b>FAIR ATTRACTIONS REVENUE:</b>					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	0	0	0	0
4 Wheel-Drive Pull Admissions	46300	0	0	0	0
Destruction Derby Admissions	46400	0	0	0	0
Performances Admissions	46500	0	0	0	0
Other Admissions (Explain) (mutton bustin)	46600	0	0	0	0
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>					
Performance Admissions	46209	0	0	0	0
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
<b>MISCELLANEOUS FAIR REVENUE:</b>					
Parking	47100	0	57,400	39,990	45,000
Mutton Bustin	47200	0	1,800	0	2,000
Utility Fee Reimbursement	47300	0	4,800	3,545	3,700
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	3,355	5,247	3,865	4,000
Other (non-cash sponsorship)	47800	0	6,000	8,190	7,000
Sponsorships	47900	6,570	37,000	38,303	40,000
Taffeta		78	600	366	360
Friends of Fair		3,875	6,250	1,525	6,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	13,878	119,097	95,784	108,060
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Blast	47105	46,264	43,000	27,795	39,000
Crab Feed	47205	38,429	37,500	35,258	40,000
Open Ride	47305	4,459	7,500	5,218	6,000
Swap Meet	47405	6,265	6,300	4,894	8,150
Capital Bar/Live Music	47505	16,693	61,058	71,572	81,000
		0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	112,110	155,358	144,737	174,150

## Detail of Revenues

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>INTERIM REVENUE:</b>					
Rental of Buildings	48100	725,332.*	195,000	149,437	195,000
Long Term Rentals	48200	74,379	81,240	71,015	70,000
Recycle	48300	392	1,600	540	750
Concessions Revenue	48400	14,942	15,000	715	5,000
Utility Fee Reimbursement	48500	7,394	8,500	4,900	5,000
Interim Parking Revenue	48600	86,069	105,000	84,962	91,090
RV Rentals	48700	116,255	115,000	112,942	115,000
Race Track Rental		79,200	90,000	80,000	104,000
Compost/Propane/other revenue	4851	213,280*	1,800	8,273	2,000
Association Membership		685	1,055	855	900
Administration Revenue		185	250	133	200
<b>TOTAL INTERIM REVENUE</b>	<b>48000</b>	<b>379,501</b>	<b>614,445</b>	<b>513,772</b>	<b>588,940</b>
<b>TOTAL PRIOR YEAR REVENUE ADJUSTMENT:</b>					
	49000				
<b>OTHER OPERATING REVENUE:</b>					
Interest Earnings	49510	222	2,000	475	500
NSF/ATM	49520	0	1,400	1,322	1,400
Other (Explain)	49530	0	0	0	0
Gain on Sale of Asset	49540				
		0	0	0	0
		0	0	0	0
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>49500</b>	<b>222</b>	<b>3,400</b>	<b>1,797</b>	<b>1,900</b>

\* 48100 figure includes Caldor Fire Camp revenue

\*4851 figure includes TOT funds from "restricted grant" account

## Detail of Expenditures

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>ADMINISTRATION EXPENSE:</b>					
Salaries & Wages - Permanent	50100	217,936	245,293	193,935	217,997
Salaries & Wages - Temporary	50200	2,561	6,120	7,266	8,360
Compensated Absences Expense	50300		824		-160
Employee Benefits - Employer's Share	50310	69,667	81,614	59,400	61,072
Payroll Taxes	50320	196	600	966	640
Unfunded Pers	5130	75,413	85,141	83,037	74,767
Worker's Compensation Insurance	50330	4,201	9,158	11,616	23,231
Administration contracts	50400	1,521	2,712	3,032	1,800
Director's Expense	50500	1,691	5,380	6,822	6,500
Traveling/Training Expense - Employees	50600	1,478	4,000	2,978	4,000
Office Supplies/Computing/Bank Fees	50700	13,969	18,003	25,265	25,000
Telephone and Postage	50800	5,194	6,204	5,646	5,700
Dues and Subscriptions	50900	3,871	3,460	6,391	6,400
Insurance (General Liability)	51000	1,943	25,334	3,610	4,314
Other (Explain)	51100				
Unemployment Insurance (Non-reimbursed)	51200	0	680	1,044	1,044
Audit Expense	51300	6,500	4,000	4,100	4,250
Administrative Publicity	51400	505	50	1,893	1,800
<b>TOTAL ADMINISTRATION EXPENSE</b>	<b>50000</b>	<b>406,646</b>	<b>498,573</b>	<b>417,001</b>	<b>446,715</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>					
Salaries & Wages - Permanent	52100	166,952	209,750	207,763	245,867
Salaries & Wages - Temporary	52200	54,784	78,608	48,014	69,476
Employee Benefits	52210	53,124	73,648	75,816	86,990
Payroll Taxes	52220	4,877	7,727	5,251	6,343
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300				
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500				
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	144,627	92,300	110,795	121,875
Maintenance of Equipment - Supplies & Expense	52900	13,999	20,000	20,035	20,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	17,294	60,000	36,673	50,000
Trash Removal, Clean up (Contractual)	53100	8,815	26,000	15,893	18,000
Janitorial Supplies/Fair & Event Maint	53200	11,876	13,500	15,252	17,500
Small Tools	53300		2,000	30	900
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>52001</b>	<b>476,348</b>	<b>583,533</b>	<b>535,522</b>	<b>636,951</b>

## Detail of Expenditures

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>PUBLICITY EXPENSE:</b>					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101				
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200	8,678	21,000	19,363	15,000
Supplies and Expense	54300	0	700	444	700
Advertising	54400	4,972	20,000	20,075	21,000
Promotional Expense	54500	0	0	0	0
Public Relations Expense	54600	0	0	0	0
Pre-Fair Events	54700	0	3,000	2,814	4,000
Other (El Dorado Rose Pageant)	54800	194	290	97	290
<b>TOTAL PUBLICITY EXPENSE</b>	<b>54000</b>	<b>13,844</b>	<b>44,990</b>	<b>42,793</b>	<b>40,990</b>
<b>ATTENDANCE OPERATIONS:</b>					
Salaries & Wages - Permanent	56100				
Fair Gate Wages	5410		16,922	17,136	18,850
Fair Parking Wages	5411		12,884	12,649	18,240
Fair Guest Services Wages	56120	625	24,480	29,774	35,820
Fair GS/Park/Gate payroll taxes	5413	183	4,520	4,223	6,070
Professional Services (Contractual) shuttle	5420	0	6,380	5,500	6,000
Parking lot expense	5421	447	550	463	550
Gate supplies and expense	5422	1,753	2,500	2,204	2,000
<b>TOTAL ATTENDANCE OPERATIONS</b>	<b>56000</b>	<b>3,008</b>	<b>68,236</b>	<b>71,949</b>	<b>87,530</b>
<b>MISCELLANEOUS FAIR EXPENSE:</b>					
Tent & Booth Rental	5511		7,500	6,701	10,000
Fair professional Services	5530		18,270	21,721	25,000
Fair Janitorial	5540		400	0	0
Fair Equipment Rental	5550	367	10,000	10,999	11,000
Fair Sponsor Expense	5570		430	201	400
Fair Activities Expense	5580		1,800	493	2,000
Stall Expense	57500				
Sponsorships	57700				
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
<b>TOTAL MISCELLANEOUS FAIR</b>	<b>57000</b>	<b>367</b>	<b>38,400</b>	<b>40,115</b>	<b>48,400</b>
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Blast	57105	6,827	6,900	9,375	10,000
Crab Feed	57106	27,567	29,000	21,750	24,000
Capital Bar	57115	4,324	20,461	22,889	21,000
Farmers Market	57125	171	0	0	0
Swap Meet	57135	164	164	14	150
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Blast, Capital Bar, Crab Feed)	57605				
<b>TOTAL MISC. NON-FAIR PROGRAMS</b>	<b>57005</b>	<b>39,053</b>	<b>56,525</b>	<b>54,028</b>	<b>55,150</b>

## Details of Expenditures

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>PREMIUMS EXPENSE (Excluding Horse Show):</b>					
Cash Awards	58100	1,113	6,000	3,743	5,000
Tafetta	58200		200	1,373	10
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400				
Other Awards (Explain)	58500				
<b>TOTAL PREMIUM EXPENSE</b>	<b>58000</b>	<b>1,113</b>	<b>6,200</b>	<b>5,116</b>	<b>5,010</b>
<b>EXHIBITS EXPENSE:</b>					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Trophies, Medals, Ribbons	5720	5,080	3,000	7,275	7,500
Judges (Contractual)	5820	2,565	5,800	5,217	5,800
Professional Services - Other (Contractual)	5830	4,609	11,250	10,125	11,000
Fair Exhibits supplies expense	5840	1,031	4,000	3,409	11,613
Fair Youth Horse Show expenses	5861	600	600	500	500
Commercial Wine Expenses	5862	0	12,629	11,040	12,000
Decorations	5860	0	400	0	0
<b>TOTAL EXHIBITS EXPENSE</b>	<b>63000</b>	<b>13,885</b>	<b>37,679</b>	<b>37,566</b>	<b>48,413</b>
<b>HORSE SHOW EXPENSE (Including Premiums):</b>					
Schooling Horse Show	64100	14,292	22,500	13,226	22,500
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>14,292</b>	<b>22,500</b>	<b>13,226</b>	<b>22,500</b>



## Detail of Expenditures

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<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	0	26,150	33,397	35,000
Supplies and Expense	66300				
Rodeo	66400				
Grounds Entertainment	66500	0	80,000	69,544	85,000
Grandstand Entertainment	66600				
Other (Explain)	66700				
<b>TOTAL FAIR ENTERTAINMENT</b>	<b>66000</b>	<b>0</b>	<b>106,150</b>	<b>102,941</b>	<b>120,000</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>					
Interin Parking Wages	66208	11,159	22,405	13,710	19,000
Salaries & Wages - Temporary	66209				
Employee Benefits	66219				
Payroll Taxes	66229	725	1,565	1,613	1,454
Interim Parking Supplies & Expense	66239	34	400	112	250
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
<b>TOTAL INTERIM ENTERTAINMENT</b>	<b>66009</b>	<b>11,918</b>	<b>24,370</b>	<b>15,435</b>	<b>20,704</b>

## Detail of Expenditures

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):</b>					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>					
General Expense Adjustments	80010		0	(451)	0
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	0	0	(451)	0
<b>CASH SHORTAGES &amp; OVERAGES:</b>					
Ticket Sales	85100		0	1,315	0
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain) Petty cash	85900			(47)	
CASH (OVER)/UNDER	85000	0	0	1,268	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	105,505	121,992	108,082	110,000
*PENSION EXPENSE: (To: Pg. 1)	96000			0	0
*OPEB EXPENSE: (To: Pg. 1)	96100			0	0
<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.	Budgeted vs.		2022	2022	2023	Estimated vs.	
		Estimated Fluctuation					Proposed Fluctuation	
	No.	\$ Change	% Change	Budgeted	Estimated	Proposed	\$ Change	% Change
<b>OPERATING REVENUES:</b>								
Admissions to Grounds	41000	\$109,489	47.6%	\$230,120	\$339,609	\$245,000	(\$94,609)	-27.9%
Commercial Space	41500	(52)	-0.1%	82,000	81,948	82,000	52	0.1%
Carnival	42100	91,802	68.0%	135,000	226,802	150,000	(76,802)	-33.9%
Concessions	42200	36,091	36.5%	98,798	134,889	112,500	(22,389)	-16.6%
Exhibits	43000	(11,290)	-31.5%	35,850	24,560	39,700	15,140	61.6%
Horse Show	44000	(8,474)	-24.5%	34,600	26,126	32,100	5,974	22.9%
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	(23,313)	-19.6%	119,097	95,784	108,060	12,276	12.8%
Misc. Non-Fair Programs	47005	(10,621)	-6.8%	155,358	144,737	174,150	29,413	20.3%
Interim Revenue	48000	(100,673)	-16.4%	614,445	513,772	588,940	75,168	14.6%
Prior Year Revenue Adj	49000		#DIV/0!					#DIV/0!
Other Operating Revenue	49500	(1,603)	-47.1%	3,400	1,797	1,900	103	5.7%
<b>TOTAL OPERATING REVENUES</b>		81,356	5.4%	1,508,668	1,590,024	1,534,350	(55,674)	-3.5%
<b>OPERATING EXPENDITURES:</b>								
Administration	50000	(81,572)	-16.4%	498,573	417,001	446,715	29,714	7.1%
Maintenance & Gen Ops	52000	(48,011)	-8.2%	583,533	535,522	636,951	101,429	18.9%
Publicity	54000	(2,197)	-4.9%	44,990	42,793	40,990	(1,803)	-4.2%
Attendance Operations	56000	3,713	5.4%	68,236	71,949	87,530	15,581	21.7%
Miscellaneous Fair	57000	1,715	4.5%	38,400	40,115	48,400	8,285	20.7%
Misc. Non-Fair Programs	57005	(2,497)	-4.4%	56,525	54,028	55,150	1,122	2.1%
Premiums	58000	(1,084)	-17.5%	6,200	5,116	5,010	(106)	-2.1%
Exhibits	63000	(113)	-0.3%	37,679	37,566	48,413	10,847	28.9%
Horse Show	64000	(9,274)	-41.2%	22,500	13,226	22,500	9,274	70.1%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(3,209)	-3.0%	106,150	102,941	120,000	17,059	16.6%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	(8,935)	-36.7%	24,370	15,435	20,704	5,269	34.1%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	(451)	#DIV/0!		(451)		451	-100.0%
Cash (over/under)	85000	1,268	#DIV/0!		1,268		(1,268)	-100.0%
Depreciation	90000	(13,910)	-11.4%	121,992	108,082	110,000	1,918	1.8%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
<b>TOTAL OPERATING EXPENDITURES</b>		(164,556)	-10.2%	1,609,148	1,444,592	1,642,363	197,771	13.7%
<b>NET EFFECT</b>		\$245,912	-244.7%	(\$100,480)	\$145,432	(\$108,013)	(\$253,445)	-2

Exhibit I  
**BUDGET VARIANCE EXPLANATION**

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

	Accounts	Budgeted 2022 to Estimated 2022	Estimated 2022 to Proposed 2023
41000	Admissions		
41500	Commercial	1st fair since 2019. Excellent weather. Record breaking fair	Anticipate a return to normalcy, especially with inflation
42100	Carnival		
42200	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.	Interim revenue down due to Fire Camp.	Back to normal
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops	CEO retired 2/2/2022, workers comp and gen liability went down.	Utilized lower pay rates and insurance cost with new CEO.
54000	Publicity	Did not hire as many part time/temp maintenance staff as anticipated.	
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		



**Projected Employee Leave Balance  
2023 Year-End Adjustment**

Position	Estimated 2022						Projected 2023						Projected 2023 Year-End Adjustment
	\$	HOURS				\$	\$	HOURS				\$	
	* Hourly Salary	Vac. / AL	PLP	CTO	HC / PH	Total	* Hourly Salary	Vac. / AL	PLP	CTO	HC / PH	Total	
CEO	45.79	100				4,579	49.78	80				3,982	(597)
Admin assist	25.26	44				1,111	27.46	60				1,648	536
Admin Specialist	22.00	27				594	23.92	30				718	124
Maintenace supervisor	39.00	147				5,733	42.4	100				4,240	(1,493)
Maintenance Lead	30.00	22				660	32.61	50				1,631	971
Maintenance Staff	20.00	42				840	21.74	60				1,304	464
Maintenance Staff	18.32	96				1,759	19.92	80				1,594	(165)
Total Accrued Liability (should equal Acct 24500)		478				15,276		460				15,116	
Total budgeted carried forward to Acct. 50300													(160)

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







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

El Dorado County Fair association  
(Legal Name of Fair)

100 Placerville Drive, Placerville CA  
(Location)

	Estimated 2022	Proposed 2023
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>\$5,456,352</b>	<b>\$6,454,804</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects Johnny's Gatehouse & Forni Bldg	138,946	391,170
ADA Projects	0	0
Building Improvements shadecloths/pit restroom complete/ 2023 board Room	26,256	92,000
Land Improvements culvert lined, asphalt & striping	804,830	0
New Construction	0	0
Construction in Progress Capital Bar 2022 \ Armory Gate 2023	3,920	60,000
Equipment 2022- 2 golfcart/lawnmower/metal detector/dishwasher/tables & chairs/art panels / 202	29,800	18,000
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>	<b>1,003,752</b>	<b>561,170</b>
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>6,460,104</b>	<b>7,015,974</b>
<b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>		
Land	0	0
Buildings & Improvements	0	0
Equipment Loader & lawnmower sold	5,300	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>	<b>5,300</b>	<b>0</b>
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>6,454,804</b>	<b>7,015,974</b>
<b>DEPRECIATION:</b>		
Accumulated Depreciation, January 1	3,935,595	4,086,389
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	108,082	110,000
Accumulated Depreciation, December 31	4,043,677	4,196,389
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>2,411,126</b>	<b>2,819,585</b>
<b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>0</b>	<b>0</b>
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>\$2,411,126</b>	<b>\$2,819,585</b>

NOTE: Enter all numbers as a positive.

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

El Dorado County Fair  
(Legal Name of Fair)

	Account Number	Estimated 2022	Proposed 2023
SUMMARY: January 1 to December 31			
<b>PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)</b>		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900	804830	385,170
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)	31900		
<b>TOTAL RESOURCES</b>		804,830	385,170
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		0
Land	19100		
Buildings & Improvements	19200	0	0
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
<b>TOTAL Non-Fair Funds Run Through Fair's Books</b>		0	0
RESOURCES APPLIED (Paid directly by Non-Fair Entity)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
<b>TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity</b>		0	0
<b>FUNDS REMAINING (Show as Deferred Revenue)</b>		\$804,830	\$385,170

**SUMMARY OF SATELLITE WAGERING**

SW-1

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>SATELLITE WAGERING REVENUE :</b>					
Admissions - General and Season	45115				
- VIP Area	45125				
Track Commissions (2%, .6%, etc.)	45205				
Program Sales	45305				
Concessions	45405				
Parking	45505				
Novelties/Souvenirs	45605				
Comcheck	45705				
Promotional and Advertising	45805				
Other - Sponsor revenue	45915				
- Impact Fees	45925				
- Miscellaneous (Explain)	45935				
- Reimbursement (Explain)	45945				
Prior Year Revenue Adjustment	49005				
<b>TOTAL (Forward to Page 4)</b>	<b>45005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SATELLITE WAGERING EXPENSE:</b>					
Labor Costs	65105				0
Employee Benefits	65115				
Payroll Taxes	65125				
Worker's Compensation Insurance	65135				
Travel/Training	65205				
Management Time	65315				
Professional Services & Contracts	65325				
Equipment Replacement Fund and/or Sinking Fund	65405				
Publicity and Marketing	65505				
Supplies & Expense - General (office, janitorial & maint)	65615				
- Programs, Concessions, Parking	65625				
Leases and/or Rentals	65705				
Fuel & Utilities	65805				
CHRB /CARF/Impact Fees	65905				
Other (Explain)	65915				
Prior Year Expenditure Adjustment	80005				
Cash Over/Under	85005				
<b>TOTAL (Forward to Page 9)</b>	<b>65005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET EFFECT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Summary of Motorized Racing (Fair-produced)**

MR

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>MOTORIZED RACING REVENUES:</b>					
Admissions					
Concessions					
Parking					
Sponsorships (List)					
Advertising Sales					
Reimbursements					
Prior Year Revenue Adjustment					
Other (List)					
<b>TOTAL (Carries to Page 4)</b>	<b>46109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MOTORIZED RACING EXPENDITURES:</b>					
Labor Costs					0
Supplies & Expense					
Publicity and Marketing					
Attendance					
Miscellaneous					
Prizes					
Leases and /or Rentals					
Fuel & Utilities					
Prior Year Expenditure Adjustment					
Cash over/under					
Other (List)					
<b>TOTAL (Carries to Page 9)</b>	<b>66109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET EFFECT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Number of Racing Days					
Total Number of Races					

Motorized Racing Labor Detail

MRL

	FULL TIME		PART TIME WITH BENEFITS		PART TIME WITHOUT BENEFITS		CONTRACT		TOTALS	
	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
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									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
TOTAL MOTORIZED RACING	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00