

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

El Dorado COUNTY

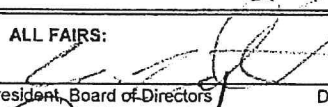
Conducting The Fair and Semi-normal 2nd half of year

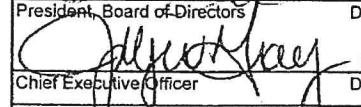
at Placerville, California

For the period of January 1, 2021 to December 31, 2021

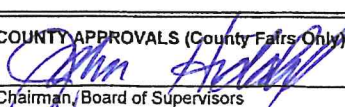
	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$464,512	\$489,079	\$434,113	\$196,333
Unrestricted Net Position - Pension/OPEB				0	0
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,496,594	1,391,940	1,416,123	1,658,382
Subtotal (Total Net Resources)		1,961,106	1,881,019	1,850,236	1,854,715
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,352,367	1,404,236	341,154	1,174,172
State (Local/Base) Allocations (to Page 2):	31200	38,190	38,190	214,459	106,430
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300	2,419	2,419	0	0
Capital Project Reimbursement Funds (from Sched 8A)	31900		200,110	265,310	0
One-time Revenue Sources (fire camp, sale of property, capital project au	32500			114,192	
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 ACQUIRED		1,392,976	1,644,955	935,115	1,280,602
TOTAL RESOURCES AVAILABLE		3,354,082	3,525,974	2,785,351	3,135,317
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,389,359	1,443,250	842,918	1,186,891
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,389,359	1,443,250	842,918	1,186,891
Depreciation Expense (From Page 10)	90000	114,487	104,288	87,718	94,500
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96001	0	0	0	0
TOTAL RESOURCES APPLIED		1,503,846	1,547,538	930,636	1,281,391
TOTAL NET RESOURCES, DECEMBER 31					
Unrestricted Net Resources Available for Operations		434,113	375,550	196,333	288,802
Unrestricted Net Position - Pension/OPEB	29400			0	0
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,416,123	1,602,886	1,658,382	1,565,124
Subtotal (Should equal Total Net Resource Figure above)		\$1,850,236	\$1,978,436	\$1,854,715	\$1,853,926
Reserve Percentage		31.2%	26.0%	23.3%	24.3%

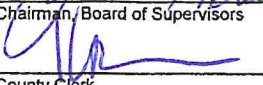
ALL FAIRS:

 12/4/20
 President, Board of Directors Date

 12/2/20
 Chief Executive Officer Date

COUNTY APPROVALS (County Fairs Only):

 6/25/2021
 Chairman, Board of Supervisors Date

 6/25/2021
 County Clerk Date

Highlight Indicate GASB 68/75 Item.

Summary of Operations

El Dorado Fair and Semi-normal 2nd half of year

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
OPERATING REVENUES:					
Admissions to Grounds	41000	\$234,997	\$231,600		215,000
Commercial Space	41500	80,069	80,500		76,000
Carnival	42100	140,484	140,000		130,000
Concessions	42200	94,866	95,000		80,000
Exhibits	43000	27,067	34,048	12,151	11,000
Horse Show	44000	27,635	28,650	23,775	28,000
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	1,707	1,620		
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	106,875	98,850	7,655	80,200
Miscellaneous Non-Fair Programs	47005	125,240	131,656	26,687	115,910
Interim Revenue	48000	508,877	558,952	266,873	437,262
Prior Year Revenue Adjustments	49000	1,000		2,761	
Other Operating Revenue	49500	3,550	3,360	1,252	800
TOTAL OPERATING REVENUES (to Page 1)		1,352,367	1,404,236	341,154	1,174,172
OPERATING EXPENDITURES:					
Administration	50000	468,456	535,965	443,860	371,948
Maintenance & General Operations	52000	562,971	546,978	353,871	433,481
Publicity	54000	45,954	44,790	7,308	69,590
Attendance Operations	56000	61,886	67,014	325	72,994
Miscellaneous Fair	57000	23,841	35,003	785	32,082
Miscellaneous Non-Fair Programs	57005	41,287	41,040	13,012	41,316
Premiums	58000	10,091	12,500	6,206	10,400
Exhibits	63000	31,609	32,845	6,301	32,250
Horse Show	64000	21,527	20,515	11,400	16,280
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	101,615	106,150		106,150
Motorized Racing	66109				
Interim Entertainment	66009	19,322	450	357	400
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	794		(507)	
Cash (over/under)	85000	6			
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,389,359	1,443,250	642,918	1,186,891
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB		(36,992)	(39,014)	(501,764)	(12,719)
Depreciation Expense	90000	114,487	104,288	87,718	94,500
Pension Expense	96000				
OPEB Expense	96001				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(151,479)	(143,302)	(589,482)	(107,219)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	40,609	40,609	214,459	106,430
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1) PPP Loan		2,419	2,419	116,611	
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		\$6,036	\$4,014	(\$170,894)	\$93,711
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		(\$108,451)	(\$100,274)	(\$258,412)	(\$789)

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
ADMISSIONS REVENUE:					
Regular Fair Admissions	4101	179,384	175,000	0	165,000
Discounted Fair Admissions	4102	55,613	56,600	0	50,000
TOTAL ADMISSIONS REVENUE	4100	234,997	231,600	0	215,000
COMMERCIAL SPACE REVENUE:					
Commercial Space	4201	80,069	80,500	0	76,000
	4200				0
TOTAL COMMERCIAL SPACE REVENUE	4200	80,069	80,500	0	76,000
CARNIVAL REVENUE:					
Carnival	4301	49,931	40,000	0	70,000
Carnival: Pre-Sale	4302	90,553	100,000	0	60,000
TOTAL CARNIVAL REVENUE	4300	140,484	140,000	0	130,000
CONCESSIONS REVENUE:					
Food Concessions	4351	88,802	89,000	0	75,000
Non-Food Concessions	4352	6,064	6,000	0	5,000
TOTAL CONCESSIONS REVENUE	4350	94,866	95,000	0	80,000
EXHIBITS REVENUE:					
Entry Fees	4400	10,988	15,048	9075	13,000
Donated & Sponsored Awards	4402	1,949	1,500	1458	1,400
Commercial Wine	4403	14,130	17,500	0	17,500
			0	0	0
TOTAL EXHIBITS REVENUE	4400	27,067	34,048	10,533	31,900
HORSE SHOW REVENUE:					
4H/FFA Fair Horse Show	4501	1,729	2,200	1,619	2,200
Schooling Horse Shows	4502	25,456	26,000	22,755	28,000
Donations for Horse Show	4503	450	450	1,000	450
TOTAL HORSE SHOW REVENUE	4500	27,635	28,650	25,374	30,650
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 2019	Budgeted 2020	Estimated 2020	Proposed 2021
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Mutton Bustin	4451	1,707	1,620	0	0
					0
TOTAL FAIR ATTRACTIONS REVENUE	46000	1,707	1,620	0	0
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209				
Other Admissions (List)	46309				
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	31,851	32,000	0	24,000
Fair Program Revenue	47200				
Utility Fee Reimbursement	47300	4,652	4,500	0	4,000
taffeta Sales	47400	1,055	200	180	200
Fair camping	47500	4,050	4,000	0	5,500
Sponsorship	47700	47,860	45,000	4,300	35,000
Friends of Fair	47800	6,150	6,150	3,175	5,500
Non Cash Sponsorship	47900	11,257	7,000	60	6,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	106,875	98,850	7,715	80,200
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast	47105	26,381	26,000	0	23,000
Crab Feed	47205	32,467	37,000	18,681	32,500
Open Ride Arena	47305	7,441	8,856	5,916	7,000
Swap Meet/Farmers Market	47405	800	800	2,410	2,410
Capital Bar	47505	58,151	59,000	18	51,000
TOTAL MISC. NON-FAIR PROGRAMS	47005	125,240	131,656	27,025	115,910

Detail of Revenues

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
INTERIM REVENUE:					
Interim Rentals	4801	195,552	233,300	80,813	140,310
Long Term Rentals	4802	67,455	65,832	62,375	77,210
Interim Food Concessions	4803	14,845	24,000	13,456	14,650
Interim Utility Reimbursement	4804	8,446	7,700	5,595	5,866
Interim Parkinmg Revenue	4805	89,039	92,650	0	88,695
Interim Recycle Revenue	4806	1,656	2,200	192	500
RV Space Rental	4807	34,664	34,990	21,846	43,226
Racetrack Rental	4808	94,300	94,300	19,950	63,890
Compost and Propane (other revenue)	4851	1,871	1,800	61,429	1,800
Association Revenue	4852	750	1,880	1,055	1,055
Admin Revenue	4855	299	300	162	60
TOTAL INTERIM REVENUE	4800	508,877	558,952	266,873	437,262
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000		0	2,761	0
OTHER OPERATING REVENUE:					
Interest Earnings	4951	2,062	1,860	1,172	800
NSF & ATM Revenue	4952	1,488	1,500	80	0
Other (Explain)	4953				
Gain on Sale of Asset	4954		0	0	0
TOTAL OTHER OPERATING REVENUE	49500	3,550	3,360	1,252	800

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	5011	262,594	271,080	228,010	187,277
Salaries & Wages - Temporary	5012	6,930	7,000	120	14,400
Compensated Absences Expense	50300	2,955	1,002	-9,551	-972
Employee Benefits - Employer's Share	5014	119,972	91,849	75,069	60,190
Payroll Taxes	5015	532	4,466	1,088	3,816
Unfunded PERS	5130		72,908	79,377	71,826
Worker's Compensation Insurance	5131	4,139	21,225	14,816	7,782
Professional Services (Contractual)	5132	2,106	2,207	997	756
Director's Expense	5133	5,167	3,200	1,343	280
Traveling/Training Expense - Employees	5134	4,711	3,900	3,282	2,000
Office Supplies and Expense	50700	7,391	6,500	7,296	5,500
Computing Exp	5132	4,261	3,000	3,083	3,113
Telephone	5138	5,777	5,500	4,280	4,536
Postage	5139	2,226	2,000	550	1,000
Admin Publicity	5140	78	40	48	0
Dues and Subscriptions	5141	2,555	2,538	2,664	2,313
Insurance (General Liability)	5142	25,856	26,550	26,330	573
Unemployment Insurance (Non-reimbursed)	5120		500	58	58
Audit Expense	5147	3,700	3,81		
bank charges	5146	7,506	6,71		0
TOTAL ADMINISTRATION EXPENSE	5100	468,456	535,91		
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	5211	173,556	187,116	145,216	145,723
Salaries & Wages - Temporary	5212	63,512	84,683	33,014	33,014
Wages Blast	5212				2,086
Wages Fair	5212				15,120
Wages extra help and parking events	5212				5,391
Employee Benefits	5213	81,444	56,939	46,740	55,016
Payroll Taxes	5214	5,165	7,438	2,012	6,366
Worker's Compensation Insurance	5215	3,467	0	0	0
Maint rental equipment	5218	53	50	0	0
Light, Heat, Water and Power	5221	92,230	89,500	74,626	73,792
Vehicle Maintenance	5222	24,332	20,000	12,000	20,000
Maint bldgs and grounds	5223	83,323	80,000	33,000	60,000
Trash	5224	25,589	16,552	7,263	16,973
Fair & Event Maint	5225	1,736	4,200	0	0
Penalties	5228	7,743	0	0	0
Small Tools	5229	821	500	0	0
TOTAL MAINTENANCE EXPENSE	5200	562,971	546,978	353,871	433,481

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
PUBLICITY EXPENSE:					
Professional Services (Contractual)	5320	21,039	18,500	4055	43,600
Publicity Supplies and Expense	5330	1,847	2,000	2986	3000
Fair Paid Ads	5340	20,263	20,500	227	19,500
Pre Fair VIP	5370	2,098	3,500	0	3,200
El Dorado Rose Exp	5371	291	290	40	290
Publicity promo exp	5350	416		0	0
TOTAL PUBLICITY EXPENSE	5300	45,954	44,790	7,308	69,590
ATTENDANCE OPERATIONS:					
Fair Gate Wages	5410	21,885	20,772	0	22,980
Fair Parking Wages	5411	7,262	11,180	0	12,298
Fair Guest Services Wages	5412	18,506	20,760	0	22,849
Gate/Parking/GS payroll taxes	5413	3,991	4,202	0	4,447
Professional Services - Transit	5420	6,380	6,380	0	6,700
Fair Parking Lot Expenses	5421	0	0	111	0
Gate Supplies & Expense	5422	3,862	3,720	214	3,720
TOTAL ATTENDANCE OPERATIONS	5400	61,886	67,014	325	72,994
MISCELLANEOUS FAIR EXPENSE:					
Tent & Booth Rental	5511	5,029	6,000	0	5,788
Fair Professional services	5530	8,023	18,522	553	18,212
Fair Janitorial (Ugly Sucker)	5540	375	375	0	375
Fair Equip. Rental	5550	8,051	7,756	232	7,277
Sponsorship expense	5570	342	350	0	430
Fair Activities Exense (Mutton Bustin)	5580	2,021	2,000	0	0
TOTAL MISCELLANEOUS FAIR	5500	23,841	35,003	785	32,082
MISCELLANEOUS NON-FAIR PROGRAMS:					
4th of July Blast	5610	6,258	6,240	170	6,240
Crab Feed	5620	17,236	17,000	12658	17,000
Capital Bar Expense	5640	17,793	17,800	0	17,800
Swap Meet Exp	5635	0	0	13	26
Farmers Market	5634	0	0	171	250
TOTAL MISC. NON-FAIR PROGRAMS	5600	41,287	41,040	13,012	41,316

Details of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	5710	6,728	7,000	3032	6,000
Trophies, Medals, Ribbons	5720	3,363	5,500	3174	4,400
Taffeta	5721	0	0	0	0
TOTAL PREMIUM EXPENSE	5700	10,091	12,500	6,206	10,400
EXHIBITS EXPENSE:					
Judges	5820	5,213	5,500	2175	5,700
Professional Services (contractual)	5830	11,409	11,390	1250	9,890
Supplies Exp	5840	6,344	5,000	1401	4,000
Decorations	5860	0	300	0	400
Commercial wine exp	5862	8,155	10,255	678	11,260
Fair HorseShow Exp	5861	488	400	797	1,000
TOTAL EXHIBITS EXPENSE	5800	31,609	32,845	6,301	32,250
HORSE SHOW EXPENSE (Including Premiums):					
Schooling Horse Show expenses	5911	21,527	20,515	11400	16,280
TOTAL HORSE SHOW EXPENSE	5900	21,527	20,515	11,400	16,280

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	794	0	(507)	0
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	794	0	(507)	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	8510	6	0	0	0
Other (Explain)	8590				
CASH (OVER)/UNDER	8500	6	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	9000	114,487	104,288	87,718	94,500
*PENSION EXPENSE: (To: Pg. 1)	96000			0	0
*OPEB EXPENSE: (To: Pg. 1)	96001			0	0
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Detail of Expenditures

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
HORSE RACING EXPENSE (LIVE):					
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Professional Services (Contractual)	6020	23,056	26,150	0	26,150
Supplies and Expense	6030		0	0	0
Grounds Entertainment	6050	78,559	80,000	0	80,000
TOTAL FAIR ENTERTAINMENT	6000	101,615	106,150	0	106,150
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Interim Parking Wages	6101	17,103	0	0	0
Interim Parking payroll taxes	6102	1,711	0	0	0
Interim Parking supplies	6103	508	450	333	400
Interim Events supplies	6104		0	24	0
TOTAL INTERIM ENTERTAINMENT	6100	19,322	450	357	400

Variance Report **Automatically prepared**

	Acct. No.	Budgeted vs. Estimated Fluctuation		2020 Budgeted	2020 Estimated	2021 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$231,600)	-100.0%	\$231,600				#DIV/0!
Commercial Space	41500	(80,500)	-100.0%	80,500		76,000	76,000	#DIV/0!
Carnival	42100	(140,000)	-100.0%	140,000		130,000	130,000	#DIV/0!
Concessions	42200	(95,000)	-100.0%	95,000		80,000	80,000	#DIV/0!
Exhibits	43000	(21,897)	-64.3%	34,048	12,151	11,000	(1,151)	-9.5%
Horse Show	44000	(4,875)	-17.0%	28,650	23,775	28,000	4,225	17.8%
Horse Racing (Live)	45000							
Satellite Wagering	45005							
Fair Attractions	46000	(1,620)	-100.0%	1,620				#DIV/0!
Motorized Racing	46109							
Interim Attractions	46009							
Miscellaneous Fair	47000	(91,195)	-92.3%	98,850	7,655	80,200	72,545	947.7%
Misc. Non-Fair Programs	47005	(104,969)	-79.7%	131,656	26,687	115,910	89,223	334.3%
Interim Revenue	48000	(292,079)	-52.3%	558,952	266,873	437,262	170,389	63.8%
Prior Year Revenue Adj	49000	2,761	#DIV/0!		2,761		(2,761)	-100.0%
Other Operating Revenue	49500	(2,108)	-62.7%	3,360	1,252	800	(452)	-36.1%
TOTAL OPERATING REVENUES		(1,063,082)	-75.7%	1,404,236	341,154	959,172	618,018	181.2%
OPERATING EXPENDITURES:								
Administration	50000	(92,105)	-17.2%	535,965	443,860	371,948	(71,912)	-16.2%
Maintenance & Gen Ops	52000	(193,107)	-35.3%	546,978	353,871	433,481	79,610	22.5%
Publicity	54000	(37,482)	-83.7%	44,790	7,308	69,590	62,282	852.2%
Attendance Operations	56000	(66,689)	-99.5%	67,014	325	72,994	72,669	22359.7%
Miscellaneous Fair	57000	(34,218)	-97.8%	35,003	785	32,082	31,297	3986.9%
Misc. Non-Fair Programs	57005	(28,028)	-68.3%	41,040	13,012	41,316	28,304	217.5%
Premiums	58000	(6,294)	-50.4%	12,500	6,206	10,400	4,194	67.6%
Exhibits	63000	(26,544)	-80.8%	32,845	6,301	32,250	25,949	411.8%
Horse Show	64000	(9,115)	-44.4%	20,515	11,400	16,280	4,880	42.8%
Horse Racing (Live)	65000							#DIV/0!
Satellite Wagering	65005							#DIV/0!
Fair Entertainment Expense	66000	(106,150)	-100.0%	106,150		106,150	106,150	#DIV/0!
Motorized Racing	66109							#DIV/0!
Interim Entertainment Exp	66009	(93)	-20.7%	450	357	400	43	12.0%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	(507)	#DIV/0!		(507)		507	-100.0%
Cash (over/under)	85000		#DIV/0!					#DIV/0!
Depreciation	90000	(16,570)	-15.9%	104,288	87,718	94,500	6,782	7.7%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		(616,902)	-39.9%	1,547,538	930,636	1,281,391	350,755	37.7%
NET EFFECT		(\$446,180)	311.4%	(\$143,302)	(\$589,482)	(\$322,219)	\$267,263	0

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization:

	Accounts	Budgeted 2020 to Estimated 2020	Estimated 2020 to Proposed 2021
41000	Admissions		
41500	Commercial		
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.		
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		

Permanent Positions on Roster for 2021

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
5011	CEO	2/25/2002	12	4,620.00	pp		120,139
5011	Deputy Mgr	7/2/2013	7	31.62	hr	38,365	
5011	Deputy Mgr	7/2/2013	5	33.20	hr	28,773	67,138
5011	Admin Assist	10/13/2003	0	22.53	hr		0
5011	Admin Assist	4/15/2018	0	18.84	hr		
5011	Admin Assist	4/15/2018	0	19.78	hr		0
							187,277
5211	Maintenance Supervisor	9/30/2019	9	32.78	hr	51,136	
5211	Maintenance Supervisor		3	34.42	hr	17,898	69,034
5211	Lead Maintenance	5/16/2016	0	22.92	hr		
5211	Lead Maintenance		0	24.07	hr		0
5211	Maintenance	1/4/2018	12	18.23	hr		37,918
5211	Maintenance	1/2/2019	12	18.64	hr		38,771
							145,723

**Projected Employee Leave Balance
2021 Year-End Adjustment**

Position	Estimated 2020						Projected, 2021						Projected 2021 Year-End Adjustment		
	\$	* Hourly Salary	Vac. / AL	PLP	CTO	HC / PH	\$	Total	* Hourly Salary	Vac. / AL	PLP	CTO		HC / PH	\$
CEO	54.76								54.76						
Deputy Mgr	33.2	61	9			2,341	2,341	33.2	61					2,025	(315)
Maint Supervisor	34.42							34.42							
Maint worker	18.23	32	36			1,240	1,240	18.23	32					583	(656)
Maint worker	18.64							18.64							
Total Accrued Liability (should equal Acct 24500)							3,580							2,609	
Total budgeted carried forward to Acct. 50300										93					(972)

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

Temporary Positions Proposed for 2021

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last	This	No.	Unit	Amount	Per Unit	Detail	Account Totals
		Year	Year						
5012	Office asst	1	1	800	hr	15.00	hr		0
5212	Maint temp								
	Maintenance temp	1	1	1400	hr	15.21		21,294	
	Maint. Temp Interim	4	4	625	hr	12.00		30,000	
	Maint temp Music Festival	2	2	36	hr	12.00		864	
	Maint temp Fair	6	6	180	hr	13.00		14,040	
									0
5411	Fair Parking staff	24	20	40	hr	13.00		10,400	
	Fair Parking Supervisor	1	1	52	hr	15.00		780	
									0
5410	Gate Staff								
	Supervisors	2	2	74	hr	25.00		3,700	
	Sellers	26	22	52	hr	13.00		14,872	
	Travel			88		25.00		2,200	
									0
5412	Guest Services								
	Gate Supervisor	1	2	48		15.00		1,380	
	1st year	18	18	40		13.00		9,360	
	returning	16	16	40		13.50		8,640	
	asst supervisor	1	2	80	hr	13.00		1,380	
									0
5212	Interim Parkers -Maint								
	Supervisor	1	1	24		14.00		336	
	Asst Supervisor	1	1	0		13.00		0	
	Parkers	4	4	24		13.00		1,248	
	Parkers	1	1	0		13.00		0	
									1,584

Proposed 2021 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	2300	0.00		
	Office mgr	1	750	0.00		
	Clerks	3	600	0		
	Rabbit Clerks	2	50	0		
	RV Trailer Super	1	750	0		
	Vet Inspector	1	500	500		
	Poultry Inspector	1	150	150		
	Total Livestock					650.00
5830	Entry Clerk	1	7	125.00	875	
	Photography/Fine Arts				0	
	Scale Certification				0	
	Floriculture/Horticulture				0	
	Food Arts/Dairy By-Products				0	
	Gems & Minerals				0	
	Fabric Arts				0	
	Preserves				0	
	Wool/Knitting/Crocheting				150	
	Quilts				0	
	Industrial Arts				0	
	Total still Exhibit					1,025
	5830 Total					1,675.00
5530	Info Booths	1	1	650.00	0	
	Vendor Coordinator asst	1	1	0.00	0	
	Restrooms crew	2	2	500.00	0	
	Police Dept	1	1	10,886.00	0	
	EMS & Fire	1	1	5,526.00	0	
	Street sweeper	1	1	650.00	0	
	Publicity					0
5320	Logo Design	1	1	650.00	0	
5320	Photographer Lodging				0	
						0
5420	transit	1	1	6,700.00	0	
5371	ED Rose Coordinator	1	1	75.00	0	
5820	Judges		8	250.00	2,000	
	Still judges			1500	175	2,175
5862	Wine Judges	1	12	75.00	900	
5911	Fair Horse Show Manager	1	1	0.00	0	
	Horse show judges	1	8/500 1/350	500.00	4,350	
	Schooling Horse Show Manager	1	9	300.00	2,700	
	HS staff	1	9	420.00	3,780	
5911						10,830
6020	Stage mgr	1		2,400.00	2,400	
	stage help	1	4	600	2400	4,800
5580	sheep coordinator	1		40	15	0

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

El Dorado Fair and Semi-normal 2nd half of year
(Legal Name of Fair)

0
(Location)

	Estimated 2020	Proposed 2021
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$5,130,688	\$5,415,440
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements 6 racetrack light poles and 3 pit light poles replaced	0	7,132
Land Improvements	0	0
New Construction 2 wash racks and 21 Rv spot park	219,955	0
Construction in Progress	49,217	0
Equipment	15,580	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	284,752	7,132
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	5,415,440	5,422,572
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PP&E BEFORE DEPRECIATION, December 31	5,415,440	5,422,572
DEPRECIATION:		
Accumulated Depreciation, January 1	3,668,677	3,756,395
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	87,718	94,500
Accumulated Depreciation, December 31	3,756,395	3,850,895
PP&E, NET OF DEPRECIATION, December 31	1,659,045	1,571,677
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	663	6,553
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,658,382	\$1,565,124

NOTE: Enter all numbers as a positive.

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

El Dorado Fair and Semi-normal 2nd half of year
(Legal Name of Fair)

	Account Number	Estimated 2020	Proposed 2021
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair)			
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	200110	0
Other (Specify)	31900	66004	0
TOTAL RESOURCES		266,114	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200	804	0
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		804	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)			
TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity		0	0
FUNDS REMAINING (Show as Deferred Revenue)			
		\$265,310	\$0