

# OPERATING BUDGET

\_\_\_\_\_ DISTRICT AGRICULTURAL ASSOCIATION \_\_\_\_\_

\_\_\_\_\_ COUNTY \_\_\_\_\_

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2013 to December 31, 2013

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>TOTAL NET RESOURCES, JANUARY 1:</b>		2,147,140			
Unrestricted net resources		\$198,315	\$302,548	\$257,538	\$248,666
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,948,825	1,862,055	1,890,172	1,830,495
Subtotal (Total Net Resources)		2,147,140	2,164,603	2,147,710	2,079,161
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		1,119,538	1,086,104	1,057,740	1,075,188
State (Local/Base) Allocations (to Page 2):	31200	143,200	107,400	100,240	
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				
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	35,000		34,592	
<b>TOTAL RESOURCES AVAILABLE</b>		3,444,878	3,358,107	3,340,282	3,154,349
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		1,134,185	1,089,611	1,106,800	1,072,263
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,134,185	1,089,611	1,106,800	1,072,263
Depreciation Expense (From Page 10)	90000	158,223	146,228	154,321	143,142
Prior Year Depreciation Expense (From Page 10)	90001	4,760			
<b>TOTAL RESOURCES APPLIED</b>		1,297,168	1,235,839	1,261,121	1,215,405
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>	29100	\$2,147,710	\$2,122,268	\$2,079,161	\$1,938,944
Unrestricted Net Resources Available for Operations		257,538	387,772	248,666	195,903
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,890,172	1,734,496	1,830,495	1,743,041
Subtotal (Total Net Res Check Figure - should equal #29100)		\$2,147,710	\$2,122,268	\$2,079,161	\$1,938,944
Reserve Percentage		22.7%	35.6%	22.5%	18.3%

**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 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>OPERATING REVENUES:</b>					
Admissions to Grounds	41000	\$218,393	\$218,393	\$177,996	\$218,044
Commercial Space	41500	65,800	65,000	76,407	76,000
Concessions	42000	185,513	181,000	178,063	190,000
Exhibits	43000	29,809	29,628	28,673	30,300
Horse Show	44000	17,903	20,120	26,139	27,279
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	8,876	8,500	4,603	8,500
Motorized Racing	46109				
Interim Attractions	46009	60,637	69,000	62,836	63,000
Miscellaneous Fair	47000	93,415	76,600	80,287	76,906
Miscellaneous Non-Fair Programs	47005	50,452	61,000	41,519	42,345
Interim Revenue	48000	384,695	354,563	377,640	340,044
Prior Year Revenue Adjustments	49000	908			
Other Operating Revenue	49500	3,137	2,300	3,577	2,770
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>1,119,538</b>	<b>1,086,104</b>	<b>1,057,740</b>	<b>1,075,188</b>
<b>OPERATING EXPENDITURES:</b>					
Administration	50000	440,807	410,669	423,144	420,365
Maintenance & General Operations	52000	343,101	344,341	349,352	341,200
Publicity	54000	29,874	28,470	31,932	30,791
Attendance Operations	56000	51,014	51,150	52,478	52,921
Miscellaneous Fair	57000	13,984	13,660	14,350	14,073
Miscellaneous Non-Fair Programs	57005	57,283	51,291	41,664	30,453
Premiums	58000	16,448	16,554	18,737	18,292
Exhibits	63000	41,763	32,532	34,792	31,093
Horse Show	64000	14,860	14,570	16,865	16,965
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	110,942	108,000	110,096	100,896
Motorized Racing	66109				
Interim Entertainment	66009	14,306	18,374	15,389	15,214
Equipment (Funded by Fair)	72300	2,000			
Prior Year Expense Adjustments	80000	(2,137)		(2,160)	
Cash (over/under)	85000	(60)		162	
Other Operating Expense	94000				
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>1,134,185</b>	<b>1,089,611</b>	<b>1,106,800</b>	<b>1,072,263</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION</b>		<b>(14,647)</b>	<b>(3,507)</b>	<b>(49,060)</b>	<b>2,925</b>
Depreciation Expense	90000	158,223	146,228	154,321	143,142
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION</b>		<b>(172,870)</b>	<b>(149,735)</b>	<b>(203,381)</b>	<b>(140,217)</b>
<b>LOCAL (BASE) ALLOCATION - (From Page 1)</b>	31200	143,200	107,400	100,240	
<b>OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)</b>		35,000		34,592	
<b>UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)</b>					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR</b>		<b>\$163,553</b>	<b>\$103,893</b>	<b>\$85,772</b>	<b>\$2,925</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR</b>		<b>\$5,330</b>	<b>(\$42,335)</b>	<b>(\$68,549)</b>	<b>(\$140,217)</b>

## Detail of Revenues

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>ADMISSIONS REVENUE:</b>					
Regular Fair Admissions	41010	170,833	170,833	130,785	170,833
Discounted Fair Admissions	41020	47,560	47,560	47,211	47,211
<b>TOTAL ADMISSIONS REVENUE</b>	<b>41000</b>	<b>218,393</b>	<b>218,393</b>	<b>177,996</b>	<b>218,044</b>
<b>COMMERCIAL SPACE REVENUE:</b>					
Outside Commercial Space	41510	65,800	65,000	76,407	76,000
Inside Commercial Space	41520				
<b>TOTAL COMMERCIAL SPACE REVENUE</b>	<b>41500</b>	<b>65,800</b>	<b>65,000</b>	<b>76,407</b>	<b>76,000</b>
<b>CONCESSIONS REVENUE:</b>					
Carnival	42100	62,480	57,000	61,905	67,000
Carnival: Pre-Sale	42110	53,105	53,000	53,095	53,000
Food Concessions	42200	64,409	65,500	59,000	64,500
Non-Food Concessions	42300	5,519	5,500	4,063	5,500
<b>TOTAL CONCESSIONS REVENUE</b>	<b>42000</b>	<b>185,513</b>	<b>181,000</b>	<b>178,063</b>	<b>190,000</b>
<b>EXHIBITS REVENUE:</b>					
Entry Fees	43100	7,860	7,800	7,400	9,979
Commercial Wine Entries	43120	12,453	12,453	12,525	12,050
Fair Activities	43150	8,191	8,200	6,806	6,806
Donated & Sponsored Awards (book awards)	43200	1,305	1,175	1,942	1,465
Advertising in Premium Book	43300				
Other (Explain)	43400				
<b>TOTAL EXHIBITS REVENUE</b>	<b>43000</b>	<b>29,809</b>	<b>29,628</b>	<b>28,673</b>	<b>30,300</b>
<b>HORSE SHOW REVENUE:</b>					
Admissions	44100				
Schooling Horse Shows	44200	12,427	13,320	20,479	20,479
Fair Horse Shows ML & 4H	44205	5,006	6,700	5,465	6,600
Donations for Special Prizes	44300	470	100	195	200
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
<b>TOTAL HORSE SHOW REVENUE</b>	<b>44000</b>	<b>17,903</b>	<b>20,120</b>	<b>26,139</b>	<b>27,279</b>
<b>LIVE HORSE RACING REVENUE:</b>					
Admissions	45100				
Track Commissions & Breakage	45200				
Program Sales	45300				
Concessions	45400				
Other (Explain)	45500				
<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 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>SATELLITE WAGERING REVENUE:</b>					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
<b>FAIR ATTRACTIONS REVENUE:</b>					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200				
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400	8,876	8,500	4,603	8,500
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	8,876	8,500	4,603	8,500
<b>MOTORIZED RACING REVENUE:</b>					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
<b>INTERIM ATTRACTIONS REVENUE:</b>					
Performance Admissions (Racetrack rental)	46109	60,637	69,000	62,836	63,000
Other Admissions (List)	46309				
TOTAL INTERIM ATTRACTIONS REVENUE	46009	60,637	69,000	62,836	63,000
<b>MISCELLANEOUS FAIR REVENUE:</b>					
Parking	47100	26,250	26,000	22,710	26,000
Fair Camping	47101	5,220	5,200	6,140	6,140
Fair Program Revenue	47200				
Commercial Wine BBQ	47300	1,453	1,400	929	550
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500	1,740	2,000	1,662	2,216
Camping Fees (Fairtime)	47700				
Other (Explain)	47800				
Sponsorships	47900	58,752	42,000	48,846	42,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	93,415	76,600	80,287	76,906
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Admissions (Blast Revenue)	47105	9,073	15,000	16,345	16,345
Crab Feed	48725	10,001	9,000	10,000	10,000
Sports Expo/Summerfest	48727	30,080	37,000	15,174	16,000
ASCS	48728	1,298	0	0	0
Exhibits	47405				
Other (Explain)	47505				
TOTAL MISC. NON-FAIR PROGRAMS	47005	50,452	61,000	41,519	42,345

## Detail of Revenues

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>INTERIM REVENUE:</b>					
Rental of Buildings	48100	120,536	120,000	122,124	113,324
Long Term Rentals	48150	78,844	64,718	60,897	60,897
RV Space Rental	48201	16,235	15,665	14,817	15,000
Pavilion Rentals	48205	14,421	13,500	8,122	8,122
Outdoor Rentals	48206	15,234	15,200	21,200	21,200
Open Ride Revenue	48207	5,411	5,600	4,200	4,560
Equipment Rentals	48300				
Concessions Revenue	48400				
Utility Fee Reimbursement	48500	15,803	11,960	12,852	12,852
Interim Parking Revenue	48600	58,231	62,000	61,187	56,000
Other Interim Revenue (List)	48700				
Capital Bar	48726	30,818	26,300	30,796	31,000
Other Revenues	48801	5,863	500	18,600	2,000
Interim Food Concessions	48803	13,591	13,000	13,020	6,000
FOF	48804	7,700	4,200	7,400	7,400
Recycling Revenue	48805	1,773	1,420	2,236	1,500
Assoc Memberships	48807	235	500	189	189
<b>TOTAL INTERIM REVENUE</b>	<b>48000</b>	<b>384,695</b>	<b>354,563</b>	<b>377,640</b>	<b>340,044</b>
<b>TOTAL PRIOR YEAR REVENUE ADJUSTMENT:</b>					
	49000	908	0	0	0
<b>OTHER OPERATING REVENUE:</b>					
Interest Earnings	49510	1,197	400	1,057	1,000
Donations/Sponsorships (general)	49520	0	0	0	0
Other (Explain)	49530				
Gain on Sale of Asset	49540	0	0	1,000	0
NSF & ATM Rev	49515	1,940	1,900	1,520	1,770
<b>TOTAL OTHER OPERATING REVENUE</b>	<b>49500</b>	<b>3,137</b>	<b>2,300</b>	<b>3,577</b>	<b>2,770</b>

## Detail of Expenditures

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>ADMINISTRATION EXPENSE:</b>					
Salaries & Wages - Permanent	50100	221,294	210,610	215,400	215,899
Salaries & Wages - Temporary	50200	15,145	14,498	11,959	13,159
Compensated Absences Expense	50300	-9,219	-1,013	-2,058	-3,287
Employee Benefits - Employer's Share	50310	106,024	104,996	109,988	112,966
Payroll Taxes	50320	4,539	4,400	4,147	4,300
Worker's Compensation Insurance	50330	5,103	3,989	2,623	1,520
Professional Services (Contractual)	50400	10,880	3,408	3,596	3,596
Director's Expense	50500	3,683	4,826	3,162	3,179
Traveling/Training Expense - Employees	50600	5,635	2,819	3,899	3,000
Employee Travel	50610	337	500	91	91
Office Supplies and Expense	50700	5,818	5,500	6,646	5,600
Computing Expenses	50750	6,762	5,000	3,150	3,150
Administrative Printing	50760	256	100	0	0
Administrative Publicity	50765	335	500	2,927	2,927
Telephone	50800	5,816	6,000	5,636	4,483
Postage	50850	2,611	2,800	1,817	1,817
Dues and Subscriptions	50900	4,095	2,355	2,184	2,184
Insurance (General Liability)	51000	9,812	8,930	7,209	4,009
Other (Explain) Loan Interest	51100	38,812	24,883	34,218	34,218
Bank Charges	51150	2,878	2,000	3,986	3,986
Unemployment Insurance (Non-reimbursed)	51200	3,190	3,568	2,455	3,568
Bad Debt Exp	51300	-2,999	0	109	0
Current Year Bad Debt Expense	51400				
<b>TOTAL ADMINISTRATION EXPENSE</b>	<b>50000</b>	<b>440,807</b>	<b>410,669</b>	<b>423,144</b>	<b>420,365</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>					
Salaries & Wages - Permanent	52100	122,896	117,254	121,501	116,475
Salaries & Wages - Temporary	52200	41,730	42,500	41,699	39,721
Employee Benefits	52210	15,643	15,963	17,057	17,494
Payroll Taxes	52220	5,128	4,910	5,245	4,905
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	1,439	440	1,563	1,563
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	9,840	5,774	6,545	6,000
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	54,169	54,000	52,255	52,255
Maintenance of Equipment - Supplies & Expens	52900	18,107	25,000	25,000	25,000
Sm Tools - Recycle	52950	0	400	0	
Maint. of Bldgs. & Grounds- Supplies & Expens	53000	60,115	61,100	61,100	61,100
Trash Removal, Clean up (Contractual)	53100	14,034	17,000	17,387	16,687
Other (Explain)	53200				
Special Repairs & Maintenance (List)	53300				
<b>TOTAL MAINTENANCE EXPENSE</b>	<b>52001</b>	<b>343,101</b>	<b>344,341</b>	<b>349,352</b>	<b>341,200</b>

## Detail of Expenditures

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<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	7,104	7,100	10,743	10,000
Supplies and Expense	54300	514	514	47	47
Advertising	54400	19,266	18,416	18,190	18,190
Promotional Expense	54500	1,256	1,150	748	450
Public Relations Expense	54600				
Pre-Fair Events (VIP Night)	54700	1,228	800	842	842
El Dorado Rose	54750	293	292	367	362
Other (Explain) Fair Printing	54800	197	198	960	900
Pageant	54900	16	0	15	0
<b>TOTAL PUBLICITY EXPENSE</b>	<b>54000</b>	<b>29,874</b>	<b>28,470</b>	<b>31,932</b>	<b>30,791</b>
<b>ATTENDANCE OPERATIONS:</b>					
Gate Wages	56100	16,635	16,637	17,415	17,410
Parking Wages	56102	10,669	10,664	11,278	10,664
Security Wages	56110	13,993	13,993	12,671	13,993
Payroll Taxes	56120	3,206	3,206	3,204	3,204
Worker's Compensation Insurance	56130				
Professional Services (Contractual) Gate	56200	3,650	3,650	3,824	3,650
Supplies and Expense - Gate	56300	2,861	3,000	4,086	4,000
Other (Explain)	56400				
<b>TOTAL ATTENDANCE OPERATIONS</b>	<b>56000</b>	<b>51,014</b>	<b>51,150</b>	<b>52,478</b>	<b>52,921</b>
<b>MISCELLANEOUS FAIR EXPENSE:</b>					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Fair Parking Lot Supplies & Exp	57200	206	206	119	119
Fair Professional Services	57300	13,454	13,454	13,454	13,454
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	324	0	777	500
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
<b>TOTAL MISCELLANEOUS FAIR</b>	<b>57000</b>	<b>13,984</b>	<b>13,660</b>	<b>14,350</b>	<b>14,073</b>
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Blast Expenses	57105	9,531	7,890	8,494	8,494
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Interim Supplies & Expense	57205	2,158	0	10,806	0
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
Crab Feed	57825	5,880	4,300	5,033	5,592
Capital Bar	57826	5,159	5,500	6,760	6,500
Summerfest/Sportsman	57827	32,885	33,601	10,571	9,867
ASCS	57828	1,670	0	0	0
<b>TOTAL MISC. NON-FAIR PROGRAMS</b>	<b>57005</b>	<b>57,283</b>	<b>51,291</b>	<b>41,664</b>	<b>30,453</b>

## Details of Expenditures

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>PREMIUMS EXPENSE (Excluding Horse Show):</b>					
Cash Awards	58100	10,480	10,500	10,554	10,500
Trophies, Medals, Ribbons	58200	3,914	4,000	6,166	5,775
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons (FOF)	58400	2,054	2,054	2,017	2,017
Other Awards (Explain)	58500				
<b>TOTAL PREMIUM EXPENSE</b>	<b>58000</b>	<b>16,448</b>	<b>16,554</b>	<b>18,737</b>	<b>18,292</b>
<b>EXHIBITS EXPENSE:</b>					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	5,501	5,500	5,409	5,409
Professional Services - Other (Contractual)	63300	14,719	8,355	9,972	10,569
Supplies and Expense	63400	3,251	3,113	3,713	3,093
Tent & Booth Rental	63500	5,519	5,519	5,540	5,540
Decorations	63600	2,799	50	11	50
Other (Explain) Prem Book Printing	63700	395	395	735	100
Comm Wine Supplies & Exp	63800	9,579	9,600	9,412	6,332
<b>TOTAL EXHIBITS EXPENSE</b>	<b>63000</b>	<b>41,763</b>	<b>32,532</b>	<b>34,792</b>	<b>31,093</b>
<b>HORSE SHOW EXPENSE (Including Premiums):</b>					
Fair Horse Shows ML & 4H	63900	6,353	6,270	5,270	5,370
Schooling Horse Shows	64101	8,507	8,300	11,595	11,595
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>14,860</b>	<b>14,570</b>	<b>16,865</b>	<b>16,965</b>



## Detail of Expenditures

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<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	24,655	24,700	24,901	24,901
Supplies and Expense	66210	4,097	4,000	3,843	3,843
Fair Entertainment	66220	69,220	70,000	72,020	62,820
Fair Entertainment Lodging	66230	2,260	2,300	2,332	2,332
Rodeo	66400				
Grounds Entertainment	66500				
Grandstand Entertainment - Monster Truck	66600	10,710	7,000	7,000	7,000
Other (Explain)	66700				
<b>TOTAL FAIR ENTERTAINMENT</b>	<b>66000</b>	<b>110,942</b>	<b>108,000</b>	<b>110,096</b>	<b>100,896</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>					
Interim Parking Supplies	53510	483	639	528	528
Interim Parking Wages	53520	12,880	16,300	13,805	13,642
Interim Parking Taxes	53530	943	1,435	1,056	1,044
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
<b>TOTAL INTERIM ENTERTAINMENT</b>	<b>66009</b>	<b>14,306</b>	<b>18,374</b>	<b>15,389</b>	<b>15,214</b>

## Detail of Expenditures

	Acct. No.	Actual 2011	Budgeted 2012	Estimated 2012	Proposed 2013
<b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):</b>					
None		2,000	0	0	0
TOTAL EQUIPMENT EXPENSE	72300	2,000	0	0	0
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>					
General Expense Adjustments	80000	(2,137)	0	(2,160)	0
Bad Debt Expense	80020	0	0		
PRIOR YEAR EXPENDITURE	80000	(2,137)	0	(2,160)	0
<b>CASH SHORTAGES &amp; OVERAGES:</b>					
Ticket Sales	85000	145	0	72	0
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85001	(205)	0	90	0
CASH (OVER)/UNDER	85000	(60)	0	162	0
<b>DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)</b>	90000	158,223	146,228	154,321	143,142
	90001	4,760	0	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. No.	Budgeted vs. Estimated Fluctuation		2012 Budgeted	2012 Estimated	2013 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
<b>OPERATING REVENUES:</b>								
Admissions to Grounds	41000	(\$40,397)	-18.5%	\$218,393	\$177,996	\$218,044	\$40,048	22.5%
Commercial Space	41500	11,407	17.5%	65,000	76,407	76,000	(407)	-0.5%
Concessions	42000	(2,937)	-1.6%	181,000	178,063	190,000	11,937	6.7%
Exhibits	43000	(955)	-3.2%	29,628	28,673	30,300	1,627	5.7%
Horse Show	44000	6,019	29.9%	20,120	26,139	27,279	1,140	4.4%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	(3,897)	-45.8%	8,500	4,603	8,500	3,897	84.7%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009	(6,164)	-8.9%	69,000	62,836	63,000	164	0.3%
Miscellaneous Fair	47000	3,687	4.8%	76,600	80,287	76,906	(3,381)	-4.2%
Misc. Non-Fair Programs	47005	(19,481)	-31.9%	61,000	41,519	42,345	826	2.0%
Interim Revenue	48000	23,077	6.5%	354,563	377,640	340,044	(37,596)	-10.0%
Prior Year Revenue Adj	49000		#DIV/0!					#DIV/0!
Other Operating Revenue	49500	1,277	55.5%	2,300	3,577	2,770	(807)	-22.6%
<b>TOTAL OPERATING REVENUES</b>		<b>(28,364)</b>	<b>-2.6%</b>	<b>1,086,104</b>	<b>1,057,740</b>	<b>1,075,188</b>	<b>17,448</b>	<b>1.6%</b>
<b>OPERATING EXPENDITURES:</b>								
Administration	50000	12,475	3.0%	410,669	423,144	420,365	(2,779)	-0.7%
Maintenance & Gen Ops	52000	5,011	1.5%	344,341	349,352	341,200	(8,152)	-2.3%
Publicity	54000	3,462	12.2%	28,470	31,932	30,791	(1,141)	-3.6%
Attendance Operations	56000	1,328	2.6%	51,150	52,478	52,921	443	0.8%
Miscellaneous Fair	57000	690	5.1%	13,660	14,350	14,073	(277)	-1.9%
Misc. Non-Fair Programs	57005	(9,627)	-18.8%	51,291	41,664	30,453	(11,211)	-26.9%
Premiums	58000	2,183	13.2%	16,554	18,737	18,292	(445)	-2.4%
Exhibits	63000	2,260	6.9%	32,532	34,792	31,093	(3,699)	-10.6%
Horse Show	64000	2,295	15.8%	14,570	16,865	16,965	100	0.6%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	2,096	1.9%	108,000	110,096	100,896	(9,200)	-8.4%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	(2,985)	-16.2%	18,374	15,389	15,214	(175)	-1.1%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	(2,160)	#DIV/0!		(2,160)		2,160	-100.0%
Cash (over/under)	85000	162	#DIV/0!		162		(162)	-100.0%
Depreciation	90000	8,093	5.5%	146,228	154,321	143,142	(11,179)	-7.2%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
<b>TOTAL OPERATING EXPENDITURES</b>		<b>25,282</b>	<b>2.0%</b>	<b>1,235,839</b>	<b>1,261,121</b>	<b>1,215,405</b>	<b>(45,716)</b>	<b>-3.6%</b>
<b>NET EFFECT</b>		<b>(\$53,646)</b>	<b>35.8%</b>	<b>(\$149,735)</b>	<b>(\$203,381)</b>	<b>(\$140,217)</b>	<b>\$63,164</b>	<b>0</b>

**Exhibit I  
BUDGET VARIANCE EXPLANATION**

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

	<b>Accounts</b>	<b>Budgeted 2012 to Estimated 2012</b>	<b>Estimated 2012 to Proposed 2013</b>
41000	Admissions		
		Extreme heat on Sat/Sun of fair decreased attendance greatly	Our expectation is that barring inclement weather that our attendance will return to normal while expecting pre-sale to remain at 2012 actuals
41500	Commercial		
		We believe that the vendor economy is showing some recovery and therefore we experienced an increase in commercial exhibits	N/A
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		
		We chose to not to produce a Sports Expo as budgeted. We produced a Summer Fest instead that created less revenue than budgeted for Sports Expo and also produced less expenses	
48000	Interim		
			In 2012 there was an event that we are not sure they will return so removed the rev from budget. In addition we produced an event that we have no plans on doing again
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		
			We produced an event that we have no plans on doing again
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		

	12/5/12		1-16-13
CEO Signature	Date	Board President Signature	Date

**Permanent Positions on Roster for 2013  
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	90,634.96	yr	90,635	
	Deputy Manager		12	67,704.00	yr	67,704	
	Admin		12	35,360.00	yr	35,360	
	Admin		3/4 time	22,200.00	yr	22,200	
							215,899
52100	Maintenance Supervisor		12	48,006.40	yr	48,006.40	
	Maintenance		12	46,628.66	yr	46,628.66	
	Maintenance		12	21,840.00	yr	21,840.00	
							116,475



## Temporary Positions Proposed for 2013

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	1	1	877	hr	10.00	hr
	PT Office/Exhibits	1	1	399	hr	11.00	hr	4,389	
522	Temp Maint/Racetrack	1	1	200	hr	9.00	hr	1,800	39,721
	Temp Maint/Interim	2	2	750	hr	9.00	hr	6,750	
	Temp Maint/Landscaping	1	1	800	hr	9.50	hr	7,600	
	Temp Maint/Fair	6	6	1126	hr	8.50	hr	9,571	
	Temp Maint/construction	1	1	1000	hr	14.00	hr	14,000	
53520	Interim Parkers			1130	hr	9.00	hr	10,170	13,642
				248	hr	14.00	hr	3,472	
56100	Gate Admissions								17,410
	Supervisors	2	2	180	hr	25.00	hr	4,500	
	Sellers			1180	hr	9.50	hr	11,210	
	Travel			68	trips	25.00	trip	1,700	
56102	Fair Parking	17	17	1034	hr	8.50	hr	8,789	10,664
	Supervisor	1	1	75	hr	20.00	hr	1,875	
56110	Security	48	48	1473	hr	9.50	hr	13,993	13,993

## Proposed 2013 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
63300	Livestock Liaison	1			2,200	
	lodging	2			1,189	
	Entry Clerk	1			3,500	
	Fine Arts	1			400	
	Floriculture	1			100	
	Food Arts/Dairy Prod	1			100	
	Gems & Minerals	1			100	
	Vet	1			400	
	Clothing	1			100	
	Preserves	1			100	
	Wool	1			100	
	Quilts	1			100	
	Ind Arts	1			200	
	Vendor Check-In	1			550	
	Scale Cert	1			130	
	Livestock clerks	5			500	
	Livestock Secretary	1			600	
	Sorting	1			200	10,569
	56200	Security Supervisor	1			3,000
Info Booths		1			650	3,650
54200	Design Services	1				
	Logo Design	1			500	
	Lodging				600	
	Publicist	1			8,900	10,000
57300	Police Dept				9,058	
	EMS & Fire				4,396	13,454
63900	Fair Horse Show Manager	1	This account contains other costs		600	600
					580,867	525,180
64101	Schooling Horse Show Manager	1	This account contains other costs		2,000	2,000



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

El Dorado County Fair  
(Legal Name of Fair)

0  
(Location)

	Estimated 2012	Proposed 2013
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>\$5,511,324</b>	<b>\$5,504,430</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>		
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	7,067	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>	<b>7,067</b>	<b>0</b>
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>5,518,392</b>	<b>5,504,430</b>
<b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>		
Land	0	0
Buildings & Improvements	0	0
Equipment	13,962	0
Other Fixed Assets	0	0
Other:	0	0
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>	<b>13,962</b>	<b>0</b>
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>5,504,430</b>	<b>5,504,430</b>
<b>DEPRECIATION:</b>		
Accumulated Depreciation, January 1	2,952,708	3,093,067
Less A/D on Dispositions of Fixed Assets above	13,962	
Annual Depreciation Expense (from page 10)	154,321	143,142
Accumulated Depreciation, December 31	3,093,067	3,236,209
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>2,411,363</b>	<b>2,268,221</b>
<b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>580,867</b>	<b>525,180</b>
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>\$1,830,495</b>	<b>\$1,743,041</b>

NOTE: Enter all numbers as a positive.