

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2014 to December 31, 2014

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
TOTAL NET RESOURCES, JANUARY 1:		2,147,711			
Unrestricted net resources		\$257,539	\$248,666	\$311,612	\$341,249
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,890,172	1,830,495	1,759,610	1,641,652
Subtotal (Total Net Resources)		2,147,711	2,079,161	2,071,222	1,982,901
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,141,506	1,075,188	1,137,182	1,089,539
State (Local/Base) Allocations (to Page 2):	31200	100,240		30,000	0
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	34,592			
TOTAL RESOURCES AVAILABLE		3,424,049	3,154,349	3,238,404	3,072,440
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,198,507	1,072,263	1,112,360	1,086,539
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,198,507	1,072,263	1,112,360	1,086,539
Depreciation Expense (From Page 10)	90000	154,321	143,142	143,142	138,310
TOTAL RESOURCES APPLIED		1,352,827	1,215,405	1,255,502	1,224,848
TOTAL NET RESOURCES, DECEMBER 31:	29100	\$2,071,222	\$1,938,944	\$1,982,901	\$1,847,592
Unrestricted Net Resources Available for Operations		311,612	195,903	341,249	328,022
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,759,610	1,743,041	1,641,652	1,519,571
Subtotal (Total Net Res Check Figure - should equal #29100)		\$2,071,222	\$1,938,944	\$1,982,901	\$1,847,592
Reserve Percentage		26.0%	18.3%	30.7%	30.2%

ALL FAIRS

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors

Date

Chairman, Board of Supervisors

Date

Chief Executive Officer

Date

County Clerk

Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operations

El Dorado County Fair

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
OPERATING REVENUES:					
Admissions to Grounds	41000	\$177,806	\$218,044	\$205,942	\$205,900
Commercial Space	41500	76,408	76,000	75,100	75,100
Concessions	42000	183,064	190,000	197,416	198,031
Exhibits	43000	28,673	30,300	23,195	26,642
Horse Show	44000	25,690	27,279	33,544	30,729
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	4,603	8,500	2,861	
Motorized Racing	46109				
Interim Attractions	46109	63,756	63,000	65,550	64,000
Miscellaneous Fair	47000	85,452	76,906	84,602	88,628
Miscellaneous Non-Fair Programs	47005	41,694	42,345	48,150	41,569
Interim Revenue	48000	387,877	340,044	396,448	356,820
Prior Year Revenue Adjustments	49000	62,792		478	
Other Operating Revenue	49500	3,692	2,770	3,896	2,120
TOTAL OPERATING REVENUES (to Page 1)		1,141,506	1,075,188	1,137,182	1,089,539
OPERATING EXPENDITURES:					
Administration	50000	435,516	420,365	409,613	441,522
Maintenance & General Operations	52000	357,398	341,200	352,134	334,748
Publicity	54000	35,075	30,791	41,284	39,764
Attendance Operations	56000	52,563	52,921	57,901	56,291
Miscellaneous Fair	57000	14,388	14,073	15,129	15,954
Miscellaneous Non-Fair Programs	57005	46,817	30,453	44,522	32,924
Premiums	58000	18,687	18,292	9,454	10,140
Exhibits	63000	33,957	31,093	40,904	34,428
Horse Show	64000	17,041	16,965	23,854	21,404
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	110,095	100,896	94,587	87,157
Motorized Racing	66109				
Interim Entertainment	66009	15,369	15,214	12,208	12,207
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	61,452		1,063	
Cash (over/under)	85000	151		9,707	
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,198,507	1,072,263	1,112,360	1,086,539
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		(57,000)	2,925	24,821	3,000
Depreciation Expense	90000	154,321	143,142	143,142	138,310
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(211,321)	(140,217)	(118,321)	(135,309)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	100,240		30,000	
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		34,592			
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		\$77,832	\$2,925	\$54,821	\$3,000
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$76,489)	(\$140,217)	(\$88,321)	(\$135,309)

Detail of Revenues

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	130,785	170,833	157,414	157,400
Discounted Fair Admissions	41020	47,021	47,211	48,528	48,500
TOTAL ADMISSIONS REVENUE	41000	177,806	218,044	205,942	205,900
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	76,408	76,000	75,100	75,100
Inside Commercial Space	41520				
TOTAL COMMERCIAL SPACE REVENUE	41500	76,408	76,000	75,100	75,100
CONCESSIONS REVENUE:					
Carnival	42100	66,905	67,000	67,000	72,000
Carnival: Pre-Sale	42110	53,095	53,000	57,377	53,000
Food Concessions	42200	59,000	64,500	65,831	65,831
Non-Food Concessions	42300	4,064	5,500	7,208	7,200
TOTAL CONCESSIONS REVENUE	42000	183,064	190,000	197,416	198,031
EXHIBITS REVENUE:					
Entry Fees	43100	7,400	9,979	10,555	10,905
Commercial Wine Entries	43120	12,525	12,050	10,330	13,527
Fair Activities	43150	6,806	6,806	1,430	1,430
Donated & Sponsored Awards	43200	1,942	1,465	880	780
Advertising in Premium Book	43300				
Other (Explain)	43400				
TOTAL EXHIBITS REVENUE	43000	28,673	30,300	23,195	26,642
HORSE SHOW REVENUE:					
Admissions	44100				
Schooling Horse Shows	44200	20,030	20,479	19,009	20,000
Fair Horse Shows ML & 4H	44205	5,465	6,600	14,229	10,729
Open Horse Show Donations	44300	195	200	306	0
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	25,690	27,279	33,544	30,729
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 2012	Budgeted 2013	Estimated 2013	Proposed 2014
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200				
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400	4,603	8,500	2,861	0
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	4,603	8,500	2,861	0
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions (Racetrack Rental)	46109	63,756	63,000	65,550	64,000
Other Admissions (List)	46309				
TOTAL INTERIM ATTRACTIONS REVENUE	46009	63,756	63,000	65,550	64,000
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	22,710	26,000	25,740	25,740
Fair Camping	47101	6,140	6,140	4,475	4,975
Fair Program Revenue (Taffeta)	47200			1,056	1,000
Commercial Wine BBQ	47300	929	550	370	3,870
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500	1,662	2,216	2,293	2,293
Camping Fees (Fairtime)	47700				
Other (Explain)	47800				
Sponsorships	47900	54,011	42,000	50,668	50,750
TOTAL MISCELLANEOUS FAIR REVENUE	47000	85,452	76,906	84,602	88,628
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions (Blast Revenue)	47105	16,345	16,345	13,478	13,500
Crab Feed	48725	10,033	10,000	14,759	14,000
Sports Expo/SummerFest	48727	15,317	16,000	8,731	2,769
Cowboys & Cornbread	48729			9,417	9,500
Pie Booth	48730			1,765	1,800
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505				
TOTAL MISC. NON-FAIR PROGRAMS	47005	41,694	42,345	44,501	41,569

Detail of Revenues

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
INTERIM REVENUE:					
Rental of Buildings	48100	141,511	113,324	164,042	146,027
Long Term Rentals	48150	52,148	60,897	65,243	62,243
RV Space Rental	48201	14,423	15,000	18,610	14,950
Pavilion Rentals	48205	8,428	8,122	0	0
Outdoor Rentals	48206	21,240	21,200	148	0
Open Ride Revenue	48207	4,680	4,560	3,686	4,610
Equipment Rentals	48300			225	0
Concessions Revenue	48400				
Utility Fee Reimbursement	48500	13,440	12,852	11,686	11,686
Interim Parking Revenue	48600	55,187	56,000	60,803	58,953
Other Interim Revenue (List)	48700				
Capital Bar	48726	32,339	31,000	42,455	40,468
Other Revenues	48801	18,475	2,000	1,577	1,300
Interim Food Concessions	48803	14,878	6,000	19,168	8,383
FOF	48804	7,400	7,400	6,090	6,000
Recycling Revenue	48805	3,540	1,500	2,395	2,000
Assoc Memberships	48807	189	189	320	200
TOTAL INTERIM REVENUE	48000	387,877	340,044	396,448	356,820
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	62,792	0	478	0
OTHER OPERATING REVENUE:					
Interest Earnings	49510	1,314	1,000	620	620
NSF & ATM Rev	49515	1,378	1,770	1,518	1,500
Donations/Sponsorships (general)	49520				
Other (Explain)	49530				
Gain on Sale of Asset	49540	1,000	0	1,758	0
TOTAL OTHER OPERATING REVENUE	49500	3,692	2,770	3,896	2,120

Detail of Expenditures

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	216,177	215,899	226,033	229,837
Salaries & Wages - Temporary	50200	12,106	13,159	11,898	13,159
Compensated Absences Expense	50300	1,527	-3,287	-3,792	-4
Employee Benefits - Employer's Share	50310	114,453	112,966	111,187	122,414
Payroll Taxes	50320	4,370	4,300	4,365	4,467
Worker's Compensation Insurance	50330	2,623	1,520	1,447	1,447
Professional Services (Contractual)	50400	3,678	3,596	4,360	4,360
Director's Expense	50500	3,364	3,179	1,637	2,104
Traveling/Training Expense - Employees	50600	4,259	3,000	2,357	2,357
Employee Travel	50610	204	91	0	100
Office Supplies and Expense	50700	7,767	5,600	8,249	6,834
Computing Expenses	50750	2,757	3,150	3,081	3,117
Administrative Publicity	50765	3,447	2,927	2,576	1,000
Telephone	50800	5,453	4,483	4,028	3,364
Postage	50850	1,894	1,817	1,418	1,418
Dues and Subscriptions	50900	2,240	2,184	2,943	2,768
Insurance (General Liability)	51000	7,209	4,009	20,089	34,360
Other (Explain) Loan Interest	51100	34,709	34,218	2,236	2,170
Bank Charges	51150	4,015	3,986	4,253	4,250
Unemployment Insurance (Non-reimbursed)	51200	2,486	3,568	748	1,500
Bad Debt	51300	776	0	500	500
Current Year Bad Debt Expense	51400				
TOTAL ADMINISTRATION EXPENSE	50000	435,516	420,365	409,613	441,522
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	124,087	116,475	130,493	134,419
Salaries & Wages - Temporary	52200	41,577	39,721	37,151	35,030
Employee Benefits	52210	17,369	17,494	17,525	0
Payroll Taxes	52220	5,157	4,905	4,916	4,916
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	1,563	1,563	1,360	1,360
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	6,545	6,000	6,416	6,290
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	48,313	52,255	50,484	51,884
Maintenance of Equipment - Supplies & Expense	52900	22,984	25,000	25,000	25,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	71,422	61,100	61,100	61,100
Trash Removal, Clean up (Contractual)	53100	18,382	16,687	17,689	14,749
Other (Explain)	53200				
Special Repairs & Maintenance (List)	53300				
TOTAL MAINTENANCE EXPENSE	52001	357,398	341,200	352,434	331,748

Detail of Expenditures

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101				
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200	12,284	10,000	17,272	16,272
Supplies and Expense	54300	47	47	52	52
Advertising	54400	18,744	18,190	20,138	20,138
Promotional Expense	54500	711	450	1,270	750
Public Relations Expense	54600				
Pre-Fair Events	54700	1,442	842	1,405	1,405
El Dorado Rose	54750	370	362	302	302
Other (Explain) Fair Printing	54800	1,463	900	845	845
Pageant	54900	15	0	0	0
TOTAL PUBLICITY EXPENSE	54000	35,075	30,791	41,284	39,764
ATTENDANCE OPERATIONS:					
Gate Wages	56100	17,415	17,410	17,450	17,460
Parking Wages	56102	11,279	10,664	12,187	11,006
Security Wages	56110	12,671	13,993	9,991	9,994
Payroll Taxes	56120	3,204	3,204	3,005	3,005
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	3,824	3,650	10,921	10,921
Supplies and Expense	56300	4,170	4,000	4,347	3,905
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	52,563	52,921	57,901	56,291
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Fair Parking Lot Supplies & Exp	57100	120	119	149	149
Fair Professional Services	57300	13,454	13,454	14,547	15,305
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	815	500	433	500
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	14,388	14,073	15,129	15,954
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast Expenses	57105	8,439	8,494	9,308	8,248
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205	10,807	0	725	0
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
Crab Feed	57825	9,431	5,592	5,438	6,700
Capital Bar	57826	8,274	6,500	10,113	9,100
SummerFest	57827	9,867	9,867	8,680	1,120
Cowboys & Cornbread	57829	0	0	7,789	6,000
Fair Pie Booth	57830	0	0	2,469	1,756
TOTAL MISC. NON-FAIR PROGRAMS	57005	46,817	30,453	44,522	32,924

Details of Expenditures

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	10,554	10,500	7,335	8,000
Trophies, Medals, Ribbons	58200	6,116	5,775	1,980	2,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400	2,017	2,017	139	140
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	18,687	18,292	9,454	10,140
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	5,359	5,409	4,927	5,177
Professional Services - Other (Contractual)	63300	9,972	10,569	10,525	10,525
Supplies and Expense	63400	3,889	3,093	7,762	3,588
Tent & Booth Rental	63500	5,540	5,540	5,903	5,903
Decorations	63600	11	50	1,063	50
Other (Explain) Prem Book Printing	63700	735	100	100	100
Comm Wine Supplies & Exp	63800	8,451	6,332	10,624	9,085
TOTAL EXHIBITS EXPENSE	63000	33,957	31,093	40,904	34,428
HORSE SHOW EXPENSE (Including Premiums):					
Fair Horse Shows	63900	5,270	5,370	13,114	10,664
Schooling Horse Shows	64101	11,771	11,595	10,740	10,740
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				
TOTAL HORSE SHOW EXPENSE	64000	17,041	16,965	23,854	21,404

Detail of Expenditures

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100				
Salaries & Wages (Pari-Mutuel)	65200				
Employee Benefits	65210				
Payroll Taxes	65220				
Worker's Compensation Insurance	65230				
Professional Services (Contractual)	65300				
Supplies and Expense	65400				
Rental - Totalisator Equipment	65600				
Rental - Other Equipment	65700				
Other (Explain)	65800				
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101				
Employee Benefits	66110				
Payroll Taxes	66120				
Worker's Compensation Insurance	66130				
Professional Services (Contractual)	66200	24,901	24,901	25,058	25,058
Supplies and Expense	66210	3,843	3,843	1,430	1,000
Fair Entertainment	66220	72,020	62,820	60,230	60,230
Fair Entertainment Lodging	66230	2,332	2,332	869	869
Rodeo	66400				
Grounds Entertainment	66500				
Grandstand Entertainment	66600	7,000	7,000	7,000	0
Other (Explain)	66700				
TOTAL FAIR ENTERTAINMENT	66000	110,095	100,896	94,587	87,157
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Interim Parking Supplies	53510	528	528	450	450
Interim Parking Wages	53520	13,806	13,642	10,745	10,744
Interim Parking Taxes	53530	1,035	1,044	1,013	1,013
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	15,369	15,214	11,208	10,207

Detail of Expenditures

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
			0	0	0
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	61,452	0	1,063	0
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	61,452	0	1,063	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	72	0	216	0
Over/Under Other	85001	79	0	9,491	0
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	151	0	9,707	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	154,321	143,142	143,142	138,310
OTHER OPERATING EXPENSE:					
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		2013 Budgeted	2013 Estimated	2014 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$12,102)	-5.6%	\$218,044	\$205,942	\$205,900	(\$42)	0.0%
Commercial Space	41500	(900)	-1.2%	76,000	75,100	75,100		
Concessions	42000	7,416	3.9%	190,000	197,416	198,031	615	0.3%
Exhibits	43000	(7,105)	-23.4%	30,300	23,195	26,642	3,447	14.9%
Horse Show	44000	6,265	23.0%	27,279	33,544	30,729	(2,815)	-8.4%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	(5,639)	-66.3%	8,500	2,861		(2,861)	-100.0%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009	2,550	4.0%	63,000	65,550	64,000	(1,550)	-2.4%
Miscellaneous Fair	47000	7,696	10.0%	76,906	84,602	88,628	4,026	4.8%
Misc. Non-Fair Programs	47005	5,805	13.7%	42,345	48,150	41,569	(6,581)	-13.7%
Interim Revenue	48000	56,404	16.6%	340,044	396,448	356,820	(39,628)	-10.0%
Prior Year Revenue Adj	49000	478	#DIV/0!		478		(478)	-100.0%
Other Operating Revenue	49500	1,126	40.6%	2,770	3,896	2,120	(1,776)	-45.6%
TOTAL OPERATING REVENUES		61,994	5.8%	1,075,188	1,137,182	1,089,539	(47,643)	-4.2%
OPERATING EXPENDITURES:								
Administration	50000	(10,752)	-2.6%	420,365	409,613	441,522	31,909	7.8%
Maintenance & Gen Ops	52000	10,934	3.2%	341,200	352,134	334,748	(17,386)	-4.9%
Publicity	54000	10,493	34.1%	30,791	41,284	39,764	(1,520)	-3.7%
Attendance Operations	56000	4,980	9.4%	52,921	57,901	56,291	(1,610)	-2.8%
Miscellaneous Fair	57000	1,056	7.5%	14,073	15,129	15,954	825	5.5%
Misc. Non-Fair Programs	57005	14,069	46.2%	30,453	44,522	32,924	(11,598)	-26.1%
Premiums	58000	(8,838)	-48.3%	18,292	9,454	10,140	686	7.3%
Exhibits	63000	9,811	31.6%	31,093	40,904	34,428	(6,476)	-15.8%
Horse Show	64000	6,889	40.6%	16,965	23,854	21,404	(2,450)	-10.3%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(6,309)	-6.3%	100,896	94,587	87,157	(7,430)	-7.9%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	(3,006)	-19.8%	15,214	12,208	12,207	(1)	0.0%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	1,063	#DIV/0!		1,063		(1,063)	-100.0%
Cash (over/under)	85000	9,707	#DIV/0!		9,707		(9,707)	-100.0%
Depreciation	90000			143,142	143,142	138,310	(4,832)	-3.4%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		40,097	3.3%	1,215,405	1,255,502	1,224,848	(30,654)	-2.4%
NET EFFECT		\$21,896	-15.6%	(\$140,217)	(\$118,321)	(\$134,009)	185,689	1 of 230

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization: _____

	Accounts	Budgeted 2013 to Estimated 2014	Estimated 2013 to Proposed 2014
41000	Admissions		
41500	Commercial		
42000	Concessions		
43000	Exhibits		
44000	Horse Show		
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		
47000	Misc. Fair		
47005	Misc. Non-Fair		
48000	Interim		
49000	PY Revenue Adj.	Did not budget a large event that we were not sure would return	Did not budget this same event for 2014 as we cannot be sure they will return
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops		
54000	Publicity	Included \$5000 in donated services. Spent more in fair advertising and more in publicity services	
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair	Added 2 new events not previously budgeted and Capital Bar did better than expected	New events will not have the same start-up costs as the did in 2013 and we will no longer do a BBO competition which had high costs
58000	Premiums		
63000	Exhibits		
64000	Horse Show		
65000	Horse Racing		
65005	Satellite Wagering		
66000	Fair Entertainment		
66109	Motorized Racing		
66009	Interim Entertainment		
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		

CEO Signature	Date
Board President Signature	Date

Permanent Positions on Roster for 2014

Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification At Will Employee	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
50100	CEO		6	3,660.26	pp	47,584	229,837
	CEO	1-Jul	6	3,843.27	pp	49,963	
	Deputy Manager		6	34.18	hr	35,547	
	Deputy Manager	1-Jul	6	35.89	hr	37,326	
	Admin. Assistant		6	17.85	hr	18,564	
	Admin. Assistant	1-Jul	6	18.74	hr	19,490	
	Office Assistant		6 @ 3/4	13.36	hr	10,421	
	Office Assistant	1-Jul	6 @ 3/4	14.03	hr	10,943	
52100	Maintenance Supervisor		6	25.44	hr	26,458	134,419
	Maintenance Supervisor	1-Jul	6	26.71	hr	27,778	
	Maintenance		6	23.53	hr	24,471	
	Maintenance	1-Jul	6	24.71	hr	25,698	
	Maintenance		6	11.03	hr	11,471	
	Maintenance	1-Jul	6	11.58	hr	12,043	
	OT		12			6,500	

Temporary Positions Proposed for 2014

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	35,030
	Temp Maint/Interim	2	2	651	hr	9.00	hr	5,859	
	Temp Maint/Landscaping	1	1	400	hr	9.50	hr	3,800	
	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			808	hr	9.00	hr	7,272	10,744
				248	hr	14.00	hr	3,472	
56100	Gate Admissions								17,460
	Supervisors	2	2	188	hr	25.00	hr	4,700	
	Sellers			1180	hr	9.50	hr	11,210	
	Travel			62	trips	25.00	trip	1,550	
56102	Fair Parking	7	7	224	hr	8.50	hr	1,904	11,006
	Returning parkers	10	10	803	hr	9.00	hr	7,227	
	Supervisor	1	1	75	hr	20.00	hr	1,875	
56110	Guest Services	48	48	1052	hr	9.50	hr	9,994	9,994

Proposed 2014 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		
	Livestock Assistant	1			995	3,195	
	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			350	10,525	
	56200	Security Supervisor	1			3,000	
		Info Booths	1	This account contains other costs		650	3,650
54200	Design Services	1					
	Logo Design	1			500		
	Lodging				600		
	Publicist	1			9,572		
	articles written	1	This account contains other costs		600	11,272	
57300	Police Dept				10,231		
	EMS & Fire				5,074	15,305	
63900	Fair Horse Show Manager	1	This account contains other costs		600	600	
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 2013	Proposed 2014
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$5,504,430	\$5,492,449
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	0	0
Equipment	7,828	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	7,828	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	5,512,258	5,492,449
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	13109+6700	19,809
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	19,809	0
PP&E BEFORE DEPRECIATION, December 31	5,492,449	5,492,449
DEPRECIATION:		
Accumulated Depreciation, January 1	3,093,067	3,216,400
Less A/D on Dispositions of Fixed Assets above	19,809	
Annual Depreciation Expense (from page 10)	143,142	138,310
Accumulated Depreciation, December 31	3,216,400	3,354,710
PP&E, NET OF DEPRECIATION, December 31	2,276,049	2,137,739
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	634,396	618,168
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,641,652	\$1,519,571

NOTE: Enter all numbers as a positive.

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

El Dorado County Fair _____ Not Applicable
(Legal Name of Fair)

	Account Number	Estimated 2013	Proposed 2014
SUMMARY: January 1, 2013 to December 31, 2013			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
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)	31900		
TOTAL RESOURCES		0	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by CCA		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0

SUMMARY OF SATELLITE WAGERING

SW-1

Not Applicable

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
SATELLITE WAGERING REVENUE :					
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				
TOTAL (Forward to Page 4)	45005	0	0	0	0
SATELLITE WAGERING EXPENSE:					
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				
TOTAL (Forward to Page 9)	65005	0	0	0	0
NET EFFECT		\$0	\$0	\$0	\$0

Satellite Wagering Labor Detail

Not Applicable

SW-2

El Dorado County Fair

	FULL TIME		PART TIME (PI) WITH BENEFITS		PART TIME (119 day) WITHOUT BENEFITS		CONTRACT		TOTALS	
	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT
									0	0
Satellite Facility Supervisor									0	0
Asst. Satellite Facility Supervisor									0	0
Satellite Facility Adm./Prog. Clerks									0	0
Satellite Facility Janitors									0	0
Satellite Facility Security Guards									0	0
Satellite Facility Parking Attendant									0	0
Publicity and Marketing									0	0
Operations									0	0
Overtime									0	0
Other (List)									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
Sub-Total Labor Only		0		0		0		0		0
Employee Benefits									0	0
TOTAL SATELLITE WAGERING LABOR	0	0	0	0	0	0	0	0	0	0

Summary of Motorized Racing (Fair-produced)

Not Applicable

MR

	Acct. No.	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
MOTORIZED RACING REVENUES:					
Admissions					
Concessions					
Parking					
Sponsorships (List)					
Advertising Sales					
Reimbursements					
Prior Year Revenue Adjustment					
Other (List)					
TOTAL (Carries to Page 4)	46109	0	0	0	0
MOTORIZED RACING EXPENDITURES:					
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)					
TOTAL (Carries to Page 9)	66109	0	0	0	0
NET EFFECT					
		0	0	0	0
Number of Racing Days					
Total Number of Races					

Motorized Racing Labor Detail

Not Applicable

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
									0	0
									0	0
									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

Fair: El Dorado County Fair

Not Applicable

2014 BUDGET PREPARATION

Exhibit II

Personnel Action Request

INSTRUCTIONS:

DAA's Only: If you are proposing any changes within your permanent staff, complete this form and submit it to F&E for approval. F&E will then forward it to the Human Resources Branch.

TYPE OF ACTION:

- New Position
- Transfer
- Promotion
- Reclassification

Current Civil Service Class Title: _____ Salary Range _____

Proposed Civil Service Class Title: _____ Salary Range _____

Appointee's Name: _____

Is the position currently filled? _____

Tenure / Timebase: _____ Permanent _____ Full-Time

(Check all that apply) _____ Limited term _____ Intermittent

_____ TAU _____ # Months / Hours

Justification:

FOR F&E USE ONLY

Comments/Adjustments, if any: _____

Approved by Division of Fairs & Expositions _____

Date _____