

OPERATING BUDGET


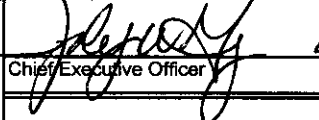
DISTRICT AGRICULTURAL ASSOCIATION

COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2008 to December 31, 2008

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
Unrestricted net resources		\$73,263	\$66,716	\$36,827	\$73,397
Restricted resources		0		0	0
Investment in Capital Assets, Net of Related Debt		1,817,557	1,754,175	1,712,166	1,719,572
Subtotal (Total Net Resources)		1,890,820	1,820,891	1,748,993	1,792,969
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,192,347	1,198,197	1,174,517	1,188,669
State (Local/Base) Allocations (to Page 2):	31200	124,000	124,000	124,000	124,000
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 3A)	31900	28,871	19,494	116,081	43,500
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Flex Capital used for oper.) (From Sched 3B & to Page 2)	34000	48,925	40,000	66,000	35,000
TOTAL RESOURCES AVAILABLE		3,284,963	3,202,582	3,229,591	3,184,138
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,438,714	1,351,723	1,327,422	1,338,342
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,438,714	1,351,723	1,327,422	1,338,342
Depreciation Expense (From Page 10)	90000	97,256	104,500	109,200	112,500
TOTAL RESOURCES APPLIED		1,535,970	1,456,223	1,436,622	1,450,842
RESOURCES AVAILABLE FOR OPERATIONS:					
Unrestricted Net Resources Available for Operations		36,827	74,391	73,397	78,838
Restricted Net Resources		0	0	0	0
Investment in Capital Assets (From Schedule 2)		1,712,166	1,671,968	1,719,572	1,654,458
Subtotal (Total Net Res Check Figure - should equal #29100)		\$1,748,993	\$1,746,359	\$1,792,969	\$1,733,296
Reserve Percentage		2.6%	5.5%	5.5%	5.9%
ALL FAIRS:					
 President, Board of Directors		COUNTY APPROVALS (County Fairs Only):			
Date <u>10/3/07</u>		Chairman, Board of Supervisors		Date	
 Chief Executive Officer		County Clerk		Date	
Date <u>10/3/07</u>					
DEPARTMENT OF FOOD & AGRICULTURE					
_____ Director			_____ Date		

Summary of Operations

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
OPERATING REVENUES:					
Admissions to Grounds	41000	\$203,025	\$246,871	\$212,231	\$214,649
Commercial Space	41500	86,031	82,500	89,885	86,000
Concessions	42000	156,779	170,500	164,655	168,200
Exhibits	43000	29,761	22,754	24,120	24,420
Horse Show	44000	15,854	16,600	17,527	20,200
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	6,777	14,362	18,875	19,000
Motorized Racing	46109				
Interim Attractions	46009	51,110	48,000	48,000	48,000
Miscellaneous Fair	47000	49,984	53,800	55,289	60,300
Miscellaneous Non-Fair Programs	47005	247,578	225,350	224,081	229,500
Interim Revenue	48000	335,063	311,160	312,026	312,200
Prior Year Revenue Adjustments	49000	863		842	
Other Operating Revenue	49500	9,522	6,300	7,007	6,200
TOTAL OPERATING REVENUES (to Page 1)		1,192,347	1,198,197	1,174,517	1,188,689
OPERATING EXPENDITURES:					
Administration	50000	350,851	352,911	338,794	362,478
Maintenance & General Operations	52000	418,548	404,895	368,859	373,199
Publicity	54000	56,948	61,325	62,949	62,100
Attendance Operations	56000	57,220	52,702	54,847	50,731
Miscellaneous Fair	57000	17,485	18,048	16,484	17,092
Miscellaneous Non-Fair Programs	57005	229,486	209,400	209,679	209,500
Premiums	58000	14,259	15,700	18,499	20,122
Exhibits	63000	55,362	49,842	50,117	52,010
Horse Show	64000	12,322	11,700	11,184	13,000
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment Expense	66000	115,151	122,550	111,711	123,200
Motorized Racing	66109				
Interim Entertainment Expense	66009	16,260	12,650	19,560	19,910
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	45,818		(1,320)	
Cash (over/under)	85000	79		59	
Other Operating Expense	94000	48,925	40,000	66,000	35,000
TOTAL OPERATING EXPENDITURES (to Page 1)		1,438,714	1,351,723	1,327,422	1,338,342
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		(246,367)	(153,526)	(152,905)	(149,673)
Depreciation Expense	90000	97,256	104,500	109,200	112,500
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(343,623)	(258,026)	(262,105)	(262,173)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	124,000	124,000	124,000	124,000
OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1)		48,925	40,000	66,000	35,000
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		(\$73,442)	\$10,474	\$37,095	\$9,327
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$170,698)	(\$94,026)	(\$72,105)	(\$103,173)

Detail of Revenues

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	157,725	179,871	162,009	164,212
Discounted Fair Admissions	41020	45,300	67,000	50,222	50,437
TOTAL ADMISSIONS REVENUE	41000	203,025	246,871	212,231	214,649
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	86,031	82,500	89,885	86,000
Inside Commercial Space	41520				
TOTAL COMMERCIAL SPACE REVENUE	41500	86,031	82,500	89,885	86,000
CONCESSIONS REVENUE:					
Carnival	42100	52,910	60,000	57,520	57,490
Carnival: Pre-Sale	42110	41,800	48,000	42,480	47,510
Food Concessions	42200	55,516	56,000	58,461	57,000
Non-Food Concessions	42300	6,553	6,500	6,194	6,200
TOTAL CONCESSIONS REVENUE	42000	156,779	170,500	164,655	168,200
EXHIBITS REVENUE:					
Entry Fees	43100	6,835	6,800	7,231	7,600
Commercial Wine Entries	43120	12,940	13,000	12,734	13,900
Fair Activity Entries	43150	8,816	1,454	1,320	1,320
Donated & Sponsored Awards	43200	635	500	1,735	600
Advertising in Premium Book	43300	535	1,000	1,100	1,000
Other (Explain)	43400				
TOTAL EXHIBITS REVENUE	43000	29,761	22,754	24,120	24,420
HORSE SHOW REVENUE:					
Admissions	44100				
Schooling Horse Show Entry Fees	44200	8,010	8,000	11,000	12,800
Fair Horse Shows	44205	7,133	8,000	6,397	7,000
Donations for Special Prizes	44300	711	600	130	400
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	15,854	16,600	17,527	20,200
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

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200	6,777	7,000	7,457	7,500
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400		7,362	11,418	11,500
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	6,777	14,362	18,875	19,000
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209				
Other Admissions (List) Racetrack Rental	46109	51,110	48,000	48,000	48,000
TOTAL INTERIM ATTRACTIONS REVENUE	46009	51,110	48,000	48,000	48,000
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	19,403	20,000	21,675	21,675
MF - Camping	47101			5,050	5,050
Commercial Wine BBQ	47200	2,390	2,400	1,885	2,200
Utility Fee Reimbursement	47300				
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500	941	1,400	1,379	1,375
Camping Fees (Fairtime)	47700				
Other (Explain)	47800				
Sponsorships	47900	27,250	30,000	25,300	30,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	49,984	53,800	55,289	60,300
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast Revenue	47105	19,405	20,000	18,061	17,500
Commercial Exhibits	47205				
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505				
Bingo Revenue	47615	218,436	200,000	201,000	207,000
Festival of Trees	48725	9,737	5,350	5,000	5,000
TOTAL MISC. NON-FAIR PROGRAMS	47005	247,578	225,350	224,061	229,500

Detail of Revenues

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
INTERIM REVENUE:					
Rental of Buildings	48100	106,029	90,000	109,904	101,000
Long Term Rental	48150	90,151	85,000	75,500	76,000
Grounds Rentals	48200				
RV Space Rental	48201	13,135	12,000	7,000	9,000
Pavilions Rental	48205	10,074	10,000	5,800	6,000
Outdoor Area Rentals	48206	37,582	40,000	34,000	35,000
Open Ride Revenue	48207	5,485	5,500	4,000	4,000
Equipment Rentals	48300				
Concessions Revenue	48400				
Utility Fee Reimbursement	48500	14,095	14,360	16,000	16,000
Janitorial Supplies Reimbursement	48501	283	350	300	300
Interim Parking Revenue	48600	27,649	28,000	28,800	35,000
Other Interim Revenue (List)	48700				
Outdoor Advertising Revenue	48750				
Other Revenues	48801	4,825	5,000	5,455	5,000
Interim Food Concessions	48803	18,906	14,000	17,000	18,000
FOF Memberships	48804	5,936	6,000	6,986	6,000
Recycling Revenue	48805	512	300	1,031	500
Association Members	48807	401	650	250	400
TOTAL INTERIM REVENUE	48000	335,063	311,160	312,026	312,200
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000	863		842	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	4,580	4,000	4,202	4,000
NSF & ATM Revenue	49515	2,263	2,300	2,805	2,200
Donations/Sponsorships (general)	49520	479			
Other (Explain)	49530				
Gain on Sale of Asset	49540	2,200			
TOTAL OTHER OPERATING REVENUE	49500	9,522	6,300	7,007	6,200

Detail of Expenditures

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	183,270	188,612	188,612	198,043
Salaries & Wages - Temporary	50200	7,879	6,090	11,500	11,500
Compensated Absences Expense	50300		1,638	-6,354	971
Employee Benefits - Employer's Share	50310	91,459	91,000	82,200	82,200
Payroll Taxes	50320	3,387	3,524	3,524	3,700
Worker's Compensation Insurance	50330	14,350	11,744	9,381	8,000
Professional Services (Contractual)	50400	3,343	3,338	3,338	3,338
Director's Expense	50500	2,844	2,100	2,300	2,300
Director's Travel	50510	3,040	360	0	0
Traveling/Training Expense - Employees	50600	138	150	0	0
Employee Travel	50610	678	1,100	550	550
Office Supplies and Expense	50700	6,951	6,000	9,000	9,000
Computing Expenses	50750	1,009	1,500	350	500
Administrative Publicity	50765	227			
Telephone	50800	9,388	7,000	11,000	11,000
Postage	50850	5,848	4,689	4,689	5,000
Dues and Subscriptions	50900	3,446	3,366	3,830	3,466
Insurance (General Liability)	51000	6,258	4,800	6,204	7,610
Other (Explain) Loan Interest	51100	2,424	10,000	2,570	10,000
Bank Charges	51150	2,114	2,600	2,600	2,600
Unemployment Insurance (Non-reimbursed)	51200	2,479	3,000	2,500	2,000
Audit Expense	51300				
Current Year Bad Debt Expense	51300	319	300	1,000	700
TOTAL ADMINISTRATION EXPENSE	50000	350,851	352,911	338,794	362,478
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	160,575	158,886	126,994	106,972
Salaries & Wages - Temporary	52200	22,341	32,000	32,286	45,330
Employee Benefits	52210	32,325	33,939	26,243	26,910
Payroll Taxes	52220	5,209	5,355	5,300	4,272
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	1,198	1,200	1,198	1,200
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	4,484	4,700	4,623	5,000
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	98,170	76,000	72,000	72,000
Other	52900	20,210	19,000	22,600	24,500
Small Tools	52950	1,378	1,400	1,800	2,200
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	36,379	36,600	40,000	49,000
Trash Removal, Clean up (Contractual)	53100	17,865	18,000	18,000	18,000
Other (Explain)	53200	18,414	17,815	17,815	17,815
Special Repairs & Maintenance (List)	53300				
TOTAL MAINTENANCE EXPENSE	52001	418,548	404,895	368,859	373,199

Detail of Expenditures

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
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	10,267	11,000	11,507	11,000
Supplies and Expense	54300	218	500	247	500
Advertising	54400	23,227	26,000	23,400	26,000
Promotional Expense	54500	6,006	7,000	8,322	8,000
Public Relations Expense	54600				
Pre-Fair Events	54700	2,142	2,000	1,831	2,000
El Dorado Rose	54750	573	500	1,594	600
Other (Explain) Fair Printing	54800	617	650	0	0
Pageant Expenses	54900	13,898	13,675	16,049	14,000
TOTAL PUBLICITY EXPENSE	54000	56,948	61,325	62,949	62,100
ATTENDANCE OPERATIONS:					
Gate Wages	56100	19,085	19,000	16,464	17,000
Salaries & Wages - Temporary	56101				
Fair Parking - Wages	56102	3,463	3,600	5,574	6,000
Security Wages	56110	16,096	16,000	18,479	18,479
Payroll Taxes	56120	2,962	2,952	3,102	3,102
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	12,950	8,450	8,450	3,150
Supplies and Expense	56300	2,664	2,700	2,778	3,000
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	57,220	52,702	54,847	50,731
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	3,881	4,000	4,324	4,324
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Parking Lot Supplies	57200	960	960	59	500
Professional Services (Contractual)	57300	11,268	11,688	11,268	11,268
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	1,376	1,400	833	1,000
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	17,485	18,048	16,484	17,082
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast Expenses	57105	5,360	6,400	7,179	7,000
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
Bingo Expense	57705	217,810	200,000	200,000	200,000
Festival of Trees	57825	6,316	3,000	2,500	2,500
TOTAL MISC. NON-FAIR PROGRAMS	57005	229,486	208,400	209,679	209,500

Details of Expenditures

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	10,647	11,000	12,590	12,600
Trophies, Medals, Ribbons	58200	2,046	3,000	4,388	6,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400	1,566	1,700	1,522	1,522
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	14,259	15,700	18,499	20,122
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	221			
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	4,702	5,000	5,720	6,000
Professional Services - Other (Contractual)	63300	13,492	13,492	13,510	13,510
Supplies and Expense	63400	3,476	3,600	4,820	4,800
Tent & Booth Rental	63500	14,789	8,800	7,827	8,250
Decorations	63600	104	450	0	450
Other (Explain) Premium Book Printing	63700	5,485	5,500	4,792	4,800
Commercial Wine Competition Expenses	63800	13,093	13,000	13,449	14,200
TOTAL EXHIBITS EXPENSE	63000	55,362	49,842	50,117	52,010
HORSE SHOW EXPENSE (Including Premiums):					
Fair Horse Shows 4H/ML	63900	6,705	6,700	4,684	6,500
Salaries & Wages - Permanent	64100				
Schooling Horse Show Exps	64101	5,617	5,000	6,500	6,500
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	12,322	11,700	11,184	13,000

Detail of Expenditures

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
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	22,427	24,000	25,748	25,000
Supplies and Expense	66210	1,358	1,350	882	1,000
Fair Entertainment	66220	82,655	82,500	73,403	82,000
Fair Entertainment Lodging	66230	8,711	8,700	5,678	8,700
Rodeo	66400				
Grounds Entertainment	66500				
Grandstand Entertainment	66600		6,000	6,000	6,500
Other (Explain)	66700				
TOTAL FAIR ENTERTAINMENT	66000	115,151	122,550	111,711	123,200
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208				
Salaries & Wages - Temporary	66209				
Interim Parking %	53500	6,870	6,300	7,000	7,000
Interim Parking Supplies	53510	361	350	0	350
Interim Parking Wages	53520	8,971	6,000	12,560	12,560
Interim Parking Taxes	53530	58			
Employee Benefits	66219				
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66809				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	16,260	12,650	19,560	19,910

Detail of Expenditures

El Dorado County Fair

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
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	45,818		(1,320)	
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	45,818		(1,320)	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	69		100	
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85001	10		(41)	
CASH (OVER)/UNDER	85000	79		59	
DEPRECIATION EXPENSE: (To Sch 2 and Pg. 1)	90000	97,256	104,500	109,200	112,500
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other (Flex Capital Oper Expenses, etc) (From Sched 3B)	94500	48,925	40,000	66,000	35,000
TOTAL OTHER OPERATING EXPENSE	94000	48,925	40,000	66,000	35,000

Variance Report

Automatically prepared

El Dorado County Fair

	Acct. No.	Budgeted vs. Estimated Fluctuation		2007 Budgeted	2007 Estimated	2008 Proposed	Estimated vs. Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$34,640)	-14.0%	\$246,871	\$212,231	\$214,649	\$2,418	1.1%
Commercial Space	41500	7,385	9.0%	82,500	89,885	86,000	(3,885)	-4.3%
Concessions	42000	(5,845)	-3.4%	170,500	164,655	168,200	3,545	2.2%
Exhibits	43000	1,366	6.0%	22,754	24,120	24,420	300	1.2%
Horse Show	44000	927	5.6%	16,600	17,527	20,200	2,673	15.3%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	4,513	31.4%	14,362	18,875	19,000	125	0.7%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009			48,000	48,000	48,000		
Miscellaneous Fair	47000	1,489	2.8%	53,800	55,289	60,300	5,011	9.1%
Misc. Non-Fair Programs	47005	(1,289)	-0.6%	225,350	224,061	229,500	5,439	2.4%
Interim Revenue	48000	866	0.3%	311,160	312,026	312,200	174	0.1%
Prior Year Revenue Adj	49000	842	#DIV/0!		842		(842)	-100.0%
Other Operating Revenue	49500	707	11.2%	6,300	7,007	6,200	(807)	-11.5%
TOTAL OPERATING REVENUES		(23,680)	-2.0%	1,198,197	1,174,517	1,188,669	14,152	1.2%
OPERATING EXPENDITURES:								
Administration	50000	(14,117)	-4.0%	352,911	338,794	362,478	23,684	7.0%
Maintenance & Gen Ops	52000	(36,036)	-8.9%	404,895	368,859	373,199	4,340	1.2%
Publicity	54000	1,624	2.6%	61,325	62,949	62,100	(849)	-1.3%
Attendance Operations	56000	2,145	4.1%	52,702	54,847	50,731	(4,116)	-7.5%
Miscellaneous Fair	57000	(1,564)	-8.7%	18,048	16,484	17,092	608	3.7%
Misc. Non-Fair Programs	57005	279	0.1%	209,400	209,679	209,500	(179)	-0.1%
Premiums	58000	2,799	17.8%	15,700	18,499	20,122	1,623	8.8%
Exhibits	63000	275	0.6%	49,842	50,117	52,010	1,893	3.8%
Horse Show	64000	(516)	-4.4%	11,700	11,184	13,000	1,816	16.2%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(10,839)	-8.8%	122,550	111,711	123,200	11,489	10.3%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	6,910	54.6%	12,650	19,560	19,910	350	1.8%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	(1,320)	#DIV/0!		(1,320)		1,320	-100.0%
Cash (over/under)	85000	59	#DIV/0!		59		(59)	-100.0%
Depreciation	90000	4,700	4.5%	104,500	109,200	112,500	3,300	3.0%
Other Operating Expense	94000	26,000	65.0%	40,000	66,000	35,000	(31,000)	-47.0%
TOTAL OPERATING EXPENDITURES		(19,601)	-1.3%	1,456,223	1,436,622	1,450,842	14,220	1.0%
NET EFFECT		(\$4,079)	1.6%	(\$258,026)	(\$262,105)	(\$262,173)	(\$68)	0

Permanent Positions on Roster for 2008

Filled, Vacant, and Proposed

El Dorado County Fair

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	1-Nov	12	41.49	hr		
	Deputy Manager	3-Aug	12	30.99	hr		
	Office Assistant	3-Nov	12	14.72	hr		
	Office Assistant	5-Nov	12 @ 3/4 time	14.72	hr		198,043
52100	Maintenance Supervisor	2004	12	20.94	hr		
	Maintenance	1983	12	17.80	hr		
	Maintenance	4-May	12	12.40	hr		106,972

Temporary Positions Proposed for 2008

El Dorado County Fair

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						
502	PT Office/Exhibits	1	1	560	hr	11.00	hr	6,160	
	PT Office Fair	1	1	400	hr	11.00	hr	4,400	
	PT Office Fair	1	1	94	hr	10.00	hr	940	11,500
522	CDF	0	1	20	days	200.00	day	4,000	
	PT Maintenance -Tram	6	6	500	hr	9.25	hr	4,625	
	PT Maintenance F/Alt	4	4	460	hr	9.25	hr	4,250	
	PT Maintenance	6	6	3508.6	hr	9.25	hr	32,455	45,330
532	PT Facility Maintenance	7	7	1979.4	hr	9.00	hr	17,815	17,815
53520	PT Interim Parkers	8	8	1395.5	hr	9.00	hr	12,560	12,560
56100	PT Gate			1888.9	hr	9.00	hr	17,000	17,000
56102	Fair Parkers			750	hr	8.00	hr	6,000	6,000
56110	Security Wages			2053.2	hr	9.00	hr	18,479	18,479

Proposed 2008 Contractual Professional Services

El Dorado County Fair

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	Asst Livestock	1			750	
	Asst Livestock	1			1,400	
	Entry Clerk	1			3,625	
	Fine Arts	1			400	
	Floriculture	1			100	
	Food Arts	1			300	
	Gems & Minerals	1			100	
	Industrial Arts	1			200	
	Jr. Exhibits	1				
	Jr. Livestock	1			2,000	
	Livestock Office	1			600	
	Livestock Office	1			150	
	Lodging				1,825	
	Preserves	1			100	
	Quilts	1			100	
	Textiles	1			100	
	Vendor Check In	1			500	
	Vet	1			400	
	Wool	1			100	
	Scale Reg	1			90	
	Computer Update	1			90	
	Livestock Office	1			525	
	Judge Clerks	1			55	13,510
56200	Assistant Security Supervisor	1			1,200	
	Info Booths	1			650	
	Security Supervisor	1			1,300	3,150
54200	Design Services	1			1,500	
	Lodging				500	
	Publicist	1			9,000	11,000
57100	Parking Fair %	1			4,324	4,324
53500	Interim Parking %	1			7,000	7,000
57300	Police Dept				8,480	
	EMS & Fire Serv				2788	11268

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

El Dorado County Fair
(Legal Name of Fair)

Placerville, CA
(Location)

	Estimated 2007	Proposed 2008
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$3,956,126	\$4,083,207
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects Marshall Roof	13,500	0
ADA Projects	0	0
Building Improvements RevGen&Corker AC&Soundproof	343,448	0
Land Improvements	0	0
New Construction		
Construction in Progress RevGen & Own for photov/Organ	(229,867)	43,500
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	127,081	43,500
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	4,083,207	4,126,707
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	4,083,207	4,126,707
DEPRECIATION:		
Accumulated Depreciation, January 1	2,206,635	2,315,835
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	109,200	112,500
Accumulated Depreciation, December 31	2,315,835	2,428,335
PP&E, NET OF DEPRECIATION, December 31	1,767,372	1,698,372
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	47,800	43,914
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,719,572	\$1,654,458

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 2007	Proposed 2008
SUMMARY: January 1, 2008 to December 31, 2008			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
Revenue Generating Funds	31900	20581	43,500
Major Maintenance (MMP) Funds Marshall Roof	31900	13500	
ADA Funds	31900		
Emergency Repairs Funds	31900		
Flex Capital, Mil. Flex Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900	82000	
Other (Specify)	31900		
TOTAL RESOURCES		116,081	43,500
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		43,500
Land	19100		
Buildings & Improvements Marsh Roof	19200	116081	
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		116,081	43,500
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

**RECONCILIATION OF NON-FAIR FUNDS
USED FOR OPERATING PURPOSES**

PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue) \$0.00 \$0.00

Other Resources Acquired:

Description:	Estimated 2007	Proposed 2008
Mil Flex	40000	35,000.00
F & E Loan	26000	
TOTAL FUNDS RECEIVED - ACCOUNT # 34000	Total	\$66,000.00
		\$35,000.00

Expenditures:

Account	Description	Estimated 2007	Proposed 2008
94500	Mil Flex	40,000.00	35,000.00
94500	Marshall Building Heating Repair	26,000.00	
TOTAL EXPENDITURES - ACCOUNT # 94500 (to Page 10)		66,000.00	35,000.00
FUNDS REMAINING (Show as deferred revenue)		\$0.00	\$0.00

BUDGET VARIANCE EXPLANATION

Exhibit 1

Fair Organization:

<u>Accounts</u>	<u>2007 Budget to 2007 Estimate</u>	<u>2007 Estimate to 2008 Proposed</u>
41000 Admissions	Extreme heat 2 of 4 days resulted in lower admissions	
41500 Commercial		
42000 Concessions		
43000 Exhibits		
44000 Horse Show		Increasing Entry fees to \$5
45000 Horse Racing		
45005 Satellite Wagering		
46000 Fair Attractions	Demolition Derby was not budgeted here	
46009 Interim Attractions		
46109 Motorized Racing		
47000 Misc. Fair		
47005 Misc. Non-Fair		

BUDGET VARIANCE EXPLANATION

Exhibit 1

Fair Organization:

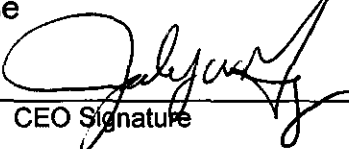
<u>Accounts</u>	<u>2007 Budget to 2007 Estimate</u>	<u>2007 Estimate to 2008 Proposed</u>
48000 Interim		
49000 PY Revenue Adj.		
49500 Other Ops Rev	Increases ATM, CC and NSF revenue	Lower expectations of potential revenue
50000 Administration		
52000 Maintenance/Gen. Ops		
54000 Publicity		
56000 Attendance Ops		
57000 Misc. Fair		
57005 Misc. Non-Fair		
58000 Premiums	Increased entries resulted in higher premiums	
63000 Exhibits		
64000 Horse Show		Increase in entry fees

BUDGET VARIANCE EXPLANATION

Exhibit 1

Fair Organization:

<u>Accounts</u>	<u>2007 Budget to 2007 Estimate</u>	<u>2007 Estimate to 2008 Proposed</u>
65000 Horse Racing		
65005 Satellite Wagering		
66000 Fair Entertainment		Budgeting for non-local entertainment costs
66109 Motorized Racing		
66009 Interim Entertainment	Increase in events requiring parking attendants increased wages	
72300 Equipment		
80000 PY Expense Adj.		
85000 Cash (over/under)		
90000 Depreciation Expense		
94000 Other Operating Expense	Heating system replaced not budgeted for	Budgeted based on Flex capital paragraph in budget instructions



 CEO Signature

Date 10/3/07



 Board President Signature

Date 10/3/07

EL DORADO COUNTY FAIR

BALANCE SHEET

September 30, 2007

ASSETS		
Cash	257,506.13	
Accounts Receivable	33,332.57	
Deferred Expenses	-	
Deferred Loan Expense	-	
Total Liquid Assets		290,838.70
Construction in Progress	275,712.56	
Land & Land Improvements	90,987.05	
F/A -Buildings & Improvements	3,570,997.36	
Accumulated Depreciation - Buildings/Imp	(2,122,420.92)	
F/A - Equipment	107,295.34	
Accumulated Depreciation - Equipment	(84,213.99)	
Total Fixed Assets		1,838,357.40
TOTAL ASSETS		2,129,196.10
LIABILITIES & NET RESOURCES		
LIABILITIES		
Accounts Payable	965.00	
Payroll Liabilities	(155.08)	
Deferred Income	38,155.99	
Mother Lode Area Fairs Funds	-	
Cleaning & Key Deposits	700.00	
Other liabilities	4,972.98	
Compensated Leave Liability	34,620.08	
Long Term Debt	35,253.14	
	-	
Total Liabilities		114,512.11
Inv. in Capital Assets		-
NET RESOURCES		
Net Resources	1,748,995.18	
Net Income/Net Loss	188,308.34	
Net Resources Available - Capital Outlay	-	
Project Reimbursement	88,834.95	
Net Projects	(11,454.48)	
Other Revenue Program	-	
Total Resources Available		2,014,683.99
TOTAL LIABILITIES & RESOURCES		2,129,196.10



Trial Balance

El Dorado County
Marta

Unit Of Measure: \$
9/1/2007 - 9/30/2007

Wednesday, September 26, 2007 10:47:22AM
Page 1

Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
11100-A Petty Cash	50.00			0.00	50.00
11200-A Change Fund	650.00			0.00	650.00
11210-A ATM Change Fund	2,040.00			0.00	2,040.00
11300-A Cash - Operating WF 031-6022979	194,065.70		151,504.95	151,504.95-	42,560.75
11310-A Cash - Bingo WF	12,338.41			0.00	12,338.41
11400-A Cash - Premium WF #031-6029354	486.45			0.00	486.45
11800-A Cash Cnty Treas Sub #300 Operations	150,168.49	34,352.84		34,352.84	184,521.33
11803-A Cash Cnty Treas - Sub #301 Comp Absence	14,859.19			0.00	14,859.19
13100-A Accounts Receivable	36,637.33	30,314.02	34,352.84	4,038.82-	32,598.51
13101-A A/R Vendor insurance advanced	847.46	1,225.00	1,429.00	204.00-	643.46
13103-A A/R - NSF Checks	1,225.00			0.00	1,225.00
13104-A A/R - Bingo NSF Checks	30.00			0.00	30.00
13110-A Allowance for Doubtful Accounts	926.00-		400.00	400.00-	1,326.00-
13600-A A/R - Reimbursable Unemployment	161.60			0.00	161.60
19002-A CIP 92230/Task 11382 Main Bldg Rev Gen	240,867.10			0.00	240,867.10
19005-A CIP 92240/ Task 1347 ADA Main Office	27,023.68			0.00	27,023.68
19006-A CIP 92286/Task 12529 ADA Main Bld R.Rest	875.00			0.00	875.00
19010-A CIP Corker Bldg A/C Task 17076	6,946.78			0.00	6,946.78
19100-A Land & Land Improvements	90,987.05			0.00	90,987.05
19200-A F/A - Buildings & Improvements	3,570,997.36			0.00	3,570,997.36
19201-A Accum Depr - Bldgs	2,122,420.92-			0.00	2,122,420.92-
19300-A F/A - Equipment	107,295.34			0.00	107,295.34
19301-A Accum Depr - Equip	84,213.99-			0.00	84,213.99-
21200-A Accounts Payable	106,974.21-	126,205.08	19,055.87	107,149.21	175.00
21201-A Marble Valley Showmobile	950.00-			0.00	950.00-
21203-A A/P - Drug Fees	0.00		190.00	190.00-	190.00-
21300-A Sales Tax Payable	422.98-			0.00	422.98-
22100-A Health Insurance - Employee Share	107.20-	857.20	857.20	0.00	107.20-
22200-A State Withholding Tax	7.43	630.41	630.41	0.00	7.43
22300-A PERS - Employee Share	0.00	1,132.36	1,132.36	0.00	0.00
22400-A Medicare - Employee Share	39.88	817.32	817.32	0.00	39.88
22500-A Federal Withholding Tax	79.43	2,134.79	2,134.79	0.00	79.43
22602-A United Way Deduction	5.00-			0.00	5.00-
22603-A AFLAC Supplemental Health	27.54-			0.00	27.54-
22607-A Deferred Comp & LTD Life	0.00	1,600.00	1,600.00	0.00	0.00
22608-A Garnishments Deducted	0.00	2.50	5.00	2.50-	2.50-
22700-A FICA - Employee Share	170.58	606.54	606.54	0.00	170.58
22801-A D/I - Next Year Interim Income	5,895.00-		1,585.00	1,585.00-	7,480.00-
24100-A Cleaning & Key Deposits	700.00-			0.00	700.00-
24200-A Pageant Scholarships	4,550.00-			0.00	4,550.00-
24500-A Compensated Absences	34,620.08-			0.00	34,620.08-
25101-A Daycare Facility Loan	35,253.14-			0.00	35,253.14-
29100-A Net Resources	1,748,995.18-			0.00	1,748,995.18-
31200-A State Allocation	124,000.00-			0.00	124,000.00-
31900-A Project Reimbursement	88,834.95-			0.00	88,834.95-
34000-A Millennium Flex Funds	40,000.00-			0.00	40,000.00-
41010-A Admissions to Grounds	162,009.00-			0.00	162,009.00-
41020-A Discounted Fair Admissions	50,222.00-			0.00	50,222.00-
41510-A Commercial Space	90,210.25-		325.00-	325.00	89,885.25-



Trial Balance

El Dorado County
Marta

Unit Of Measure: \$
9/1/2007 - 9/30/2007

Wednesday, September 26, 2007 10:47:22AM
Page 2

Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
42100-A Carnival	57,520.00-			0.00	57,520.00-
42101-A Carnival - Presale	42,480.00-			0.00	42,480.00-
42200-A Concession Revenue - Food	58,460.58-			0.00	58,460.58-
42300-A Concession Revenue - Non Food	6,194.48-			0.00	6,194.48-
43100-A Entry Fees	7,231.00-			0.00	7,231.00-
43120-A Commerical Wine Entries	12,734.00-			0.00	12,734.00-
43150-A Fair Activities Entries	1,320.00-			0.00	1,320.00-
43200-A Donations - Book Awards	1,735.00-			0.00	1,735.00-
43300-A Premium Book Advertising	1,100.00-			0.00	1,100.00-
44200-A Schooling Horse Show Entry Fees	5,978.00-		1,856.00	1,856.00-	7,834.00-
44205-A Fair Horse Shows-ML & 4H	6,397.00-			0.00	6,397.00-
44300-A Open Horse Show Donations	130.00-		100.00	100.00-	230.00-
46109-A Racetrack Rental - Auto Races	35,549.69-		11,141.84	11,141.84-	46,691.53-
46200-A MED Sponsorship and Admissions	7,456.80-			0.00	7,456.80-
46400-A Destruction Derby Admissions	11,418.00-			0.00	11,418.00-
47100-A Fairtime Parking	21,675.00-			0.00	21,675.00-
47101-A MF - Camping Fees - Fairtime	5,050.00-			0.00	5,050.00-
47105-A Blast Admissions & Parking	18,060.74-			0.00	18,060.74-
47300-A MF - Commercial Wine BBQ	1,885.00-			0.00	1,885.00-
47500-A Fair Stall Rental	1,379.00-			0.00	1,379.00-
47615-A Bingo Revenue	122,418.70-			0.00	122,418.70-
47900-A Sponsorships & General Donations	21,325.00-			0.00	21,325.00-
48100-A Rental of Buildings	109,912.81-		1,821.25	1,821.25-	111,734.06-
48150-A Long Term Rental	63,579.88-		1,650.00	1,650.00-	65,229.88-
48201-A RV Space Rental	6,435.00-		320.00	320.00-	6,755.00-
48205-A Pavilions - Henningsen, A-D	4,842.95-		1,774.18	1,774.18-	6,617.13-
48206-A Outdoor Area Rentals,	27,602.25-		2,177.50	2,177.50-	29,779.75-
48207-A Open Ride Revenue	3,845.00-		90.00	90.00-	3,935.00-
48500-A Utility Reimbursement	10,686.40-		544.16	544.16-	11,230.56-
48501-A Janitorial Supplies Reimb	113.22-		49.20	49.20-	162.42-
48600-A Interim Parking Revenue	24,451.30-		4,473.00	4,473.00-	28,924.30-
48725-A Festival of Trees	94.00-			0.00	94.00-
48801-A Other Revenues	5,332.21-		122.77	122.77-	5,454.98-
48803-A Interim Food Concessions	12,362.43-		847.04	847.04-	13,209.47-
48804-A FOF Memberships	6,986.00-			0.00	6,986.00-
48805-A Recycling revenue	1,030.97-			0.00	1,030.97-
48807-A Association Memberships	250.00-			0.00	250.00-
49000-A Prior Year Revenue Adjustment	842.00			0.00	842.00
49510-A Interest Earnings	4,202.00-			0.00	4,202.00-
49515-A NSF & ATM Revenue	2,770.57-		34.00	34.00-	2,804.57-
50100-A ADM - Permanent Salaries	119,715.52	14,502.43		14,502.43	134,217.95
50200-A ADM - Temporary Salaries	10,103.00	400.00		400.00	10,503.00
50310-A Admin Benefits - Employers Share	56,841.97	6,336.32		6,336.32	63,178.29
50320-A ADM - Payroll Taxes Employer	2,630.76	249.65		249.65	2,880.41
50330-A Workers' Compensation	7,626.75			0.00	7,626.75
50400-A Professional Services	2,173.07			0.00	2,173.07
50500-A Directors Expense	2,244.97			0.00	2,244.97
50610-A Employee's Travel	274.98			0.00	274.98
50700-A Office Supplies	7,519.43			0.00	7,519.43



Trial Balance

El Dorado County
Marta

Unit Of Measure: \$
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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
50750-A Computing Expenses	258.00			0.00	258.00
50800-A Telephone	6,977.32	44.95		44.95	7,022.27
50850-A Postage	1,969.75			0.00	1,969.75
50900-A Dues & Subscriptions	3,830.00			0.00	3,830.00
51000-A Insurance	4,805.75			0.00	4,805.75
51100-A Loan Interest	1,761.45			0.00	1,761.45
51150-A ADM - Bank Charges	2,179.52	35.00		35.00	2,214.52
51200-A Unemployment Insurance	695.00			0.00	695.00
51300-A ADM - Bad Debt	600.00	400.00		400.00	1,000.00
52100-A Maint - Permanent Salaries	87,441.28	7,838.40		7,838.40	95,279.68
52200-A Maint - Temporary Salaries	27,321.51	1,995.00		1,995.00	29,316.51
52210-A Maint - Benefits Employer Share	16,201.88	1,368.00		1,368.00	17,569.88
52220-A Maint - Payroll Taxes, Employee Share	4,167.27	367.37		367.37	4,534.64
52300-A Maint - Professional Services	1,198.00			0.00	1,198.00
52500-A Rental Maintenance Equipment	4,622.53			0.00	4,622.53
52800-A Electricity/Propane/Water/Sewer	36,595.79	4,020.92		4,020.92	40,616.71
52900-A Other	16,337.65	204.53	360.11	155.58-	16,182.07
52950-A Small Tools - Recycle Account	1,202.59			0.00	1,202.59
53000-A Buildings & Grounds - Other	34,970.64	1,416.45	134.49	1,281.96	36,252.60
53100-A Trash Removal - Cleanup	17,289.06			0.00	17,289.06
53200-A Maintenance Other	12,428.00	1,256.00		1,256.00	13,684.00
53500-A Interim Parking %	5,441.82	799.25		799.25	6,241.07
53520-A Interim Parking Wages	10,192.11	936.96		936.96	11,129.07
54200-A PUB - Professional Services	10,974.50	254.55		254.55	11,229.05
54300-A PUB - Supplies & Expense	246.59			0.00	246.59
54400-A PUB - Advertising	22,817.45			0.00	22,817.45
54500-A PUB - Promotional Expense	8,321.80			0.00	8,321.80
54700-A PUB - VIP/Media Night	1,831.33			0.00	1,831.33
54750-A El Dorado Rose Expenses	1,593.95			0.00	1,593.95
54900-A Pageant Expenses	16,049.03			0.00	16,049.03
56100-A Fair Gate - Wages	16,463.52			0.00	16,463.52
56102-A Fair Parking - Wages	5,362.00	212.00		212.00	5,574.00
56110-A Fair Security - Wages	18,139.00	340.00		340.00	18,479.00
56120-A Gate,Security,Parking - Payroll Taxes Em	3,059.98	42.23		42.23	3,102.21
56200-A Gate - Professional Services	8,450.00			0.00	8,450.00
56300-A Gate - Supplies & Expense	2,777.90			0.00	2,777.90
57100-A Fair Parking Lot %	4,323.99			0.00	4,323.99
57105-A Blast Expenses	3,901.18			0.00	3,901.18
57200-A MF - Parking Lot Supplies/Expense	59.48			0.00	59.48
57300-A MF - Professional Services	11,267.68			0.00	11,267.68
57700-A MF - Sponsorship Expense	832.67			0.00	832.67
57705-A Bingo Expense	121,453.61			0.00	121,453.61
57825-A Festival of Trees Expenses	34.05			0.00	34.05
58100-A PREM - Cash Awards	12,589.50			0.00	12,589.50
58200-A PREM - Ribbons & Trophies	4,387.83			0.00	4,387.83
58400-A Friends of Fair Plaques	1,521.88			0.00	1,521.88
63200-A EXH - Judges	5,420.12			0.00	5,420.12
63300-A EXH - Professional Services	13,510.20			0.00	13,510.20
63400-A EXH - Supplies & Expense	4,820.18			0.00	4,820.18



Trial Balance

El Dorado County
Marta

Unit Of Measure: \$
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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
63500-A EXH - Tent & Booth Rental	7,827.00			0.00	7,827.00
63700-A EXH - Premium Book Printing	4,790.57			0.00	4,790.57
63800-A EXH - Comm Wine-Supplies & Exp	13,448.52			0.00	13,448.52
63900-A Fair Horse Shows 4H/ML	4,683.53			0.00	4,683.53
64101-A Schooling Horse Show Expenses	3,836.00	550.00		550.00	4,386.00
66200-A ATTR - Fair Entertainment Services	25,747.70			0.00	25,747.70
66210-A Fair Entertainment Supplies & Exp	881.61			0.00	881.61
66220-A Fair Entertainment	73,403.16			0.00	73,403.16
66230-A Fair Entertain Lodging	5,678.40			0.00	5,678.40
66600-A Destruction Derby Expense	6,000.00			0.00	6,000.00
80000-A Prior Year Operating Expense Adjustment	1,319.71-			0.00	1,319.71-
85000-A Cash Over/Under - Tix Sales	100.44			0.00	100.44
85001-A Cash Over /Under - Other	41.34-		23.75-	23.75	17.59-
92240-A Main Office ADA Upgrade Task 13476	476.52			0.00	476.52
92279-A Main Photovoltaic Task 15770	8,423.60			0.00	8,423.60
92280-A School Photovoltaic Task 15771	2,554.36			0.00	2,554.36
94500-A Millennium Flex Expense	9,324.01			0.00	9,324.01
\$ Grand Totals	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	243,448.07	243,448.07	0.00	0.00

EL DORADO COUNTY FAIR

Statement of Operations

September 30, 2007

	Acct. No.	Actuals 2006	Current YTD 09/30/07	Budget 2007	Balance of Budget	% Used 2007
OPERATING REVENUES:						
Operating Revenue	41000	203,025	212,231	246,871	34,640	86%
Industrial and Commerical Space	41500	86,031	89,885	82,500	(7,385)	109%
Concessions	42000	156,779	164,655	170,500	5,845	97%
Exhibits	43000	29,761	24,120	22,754	(1,366)	106%
Horse Show	44000	15,854	14,461	16,600	2,139	87%
Interim Attractions	46000	6,777	18,875	14,362	(4,513)	131%
Interim Attractions Revenue	46009	51,110	46,692	48,000	1,308	97%
Miscellaneous Fair	47000	49,984	51,314	53,800	2,486	95%
Miscellaneous NF Programs - BLAST	47005	247,579	140,573	225,350	84,777	62%
Interim Revenue	48000	335,063	291,300	311,160	19,860	94%
Prior Year Revenue Adjustment	49000	863	(842)	-	842	0%
Other Operating Revenue	49500	9,522	7,007	6,300	(707)	111%
TOTAL OPERATING REVENUES		1,192,348	1,060,270	1,198,197	137,927	88%
OPERATING EXPENDITURES:						
Administration	50000	350,850	254,176	352,911	98,735	72%
Maintenance & General Operations	52000	418,549	277,748	404,895	127,147	69%
Interim Ent Expenses	53000	16,260	17,370	12,650	(4,720)	137%
Publicity	54000	56,948	62,089	61,325	(764)	101%
Attendance Operations	56000	57,221	54,847	52,702	(2,145)	104%
Miscellaneous Fair	57000	17,484	16,484	18,048	1,564	91%
Miscellaneous NF Programs (Blast)	57005	229,486	125,389	209,400	84,011	60%
Premiums	58000	14,258	18,499	15,700	(2,799)	118%
Exhibits	63000	55,362	49,817	49,842	25	100%
Horse Show	64000	12,322	9,070	11,700	2,630	78%
Fair Entertainment Expense	66000	115,151	111,711	122,550	10,839	91%
Equipment	72300	-	-	-	-	0%
Prior Year	80000	45,818	(1,320)	-	1,320	0%
Cash over/under	85000	78	83	-	(83)	0%
Capital Expenditures	91000	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES		1,389,787	995,962	1,311,723	315,761	76%
Net Income/Loss from Operatons		(197,439)	64,308	(113,526)	(177,834)	-57%
STATE ALLOCATION	31000	124,000	124,000	124,000	-	100%
Contributions from Local Tax Source	33000	-	-	-	-	0%
		124,000	124,000	124,000	-	100%
Net Income/Loss after Allocations-Before Depreciatio		(73,439)	188,308	10,474	(177,834)	
Depreciation Expense	90000	97,256	-	104,500	104,500	0%
Net Income/Loss after Allocations-After Depreciation		-170,696	188,308	-94,026	-282,334	

Detail of Revenues

		Actuals	Current Mo	Current	Current YTD	Budget	Balance of	% Used
	Acct.	Jan - Dec	Prior Yr	Month	9/30/07	2007	Budget	2007
	No.	2006	2006	9/30/07	9/30/07	2007	Budget	2007
ADMISSIONS TO GROUNDS								
AD - Regular Fair Admissions	41010	157,725	-	-	162,009	179,871	17,862	90%
AD - Discounted Fair Admissions	41020	45,300	-	-	50,222	67,000	16,778	75%
TOTAL ADMISSION TO GROUNDS	41000	203,025	-	-	212,231	246,871	34,640	86%
INDUSTRIAL & COMMERCIAL SPACE								
CS - Outside Commercial Space	41510	86,031	-	(325)	89,885	82,500	(7,385)	109%
CS - Inside Commercial Space	41520	-	-	-	-	-	-	0%
	41500	86,031	-	(325)	89,885	82,500	(7,385)	109%
CONCESSION REVENUE								
CON - Carnival	42100	52,910	-	-	57,520	60,000	2,480	96%
CON - Carnival - Presale	42110	41,800	-	-	42,480	48,000	5,520	89%
CON - Food Concessions	42200	55,516	100	-	58,461	56,000	(2,461)	104%
CON - Non-Food Concessions	42300	6,553	-	-	6,194	6,500	306	95%
	42000	156,779	100	-	164,655	170,500	5,845	97%
EXHIBIT REVENUE								
EXH - Entry Fees	43100	6,835	-	-	7,231	6,800	(431)	106%
Commerical Wine Entries	43120	12,940	-	-	12,734	13,000	266	98%
Fair Activities Entries	43150	8,816	-	-	1,320	1,454	134	91%
EXH - Donations - Trophies/Ribbons	43200	635	400	-	1,735	500	(1,235)	347%
Premium Book Advertising	43300	535	-	-	1,100	1,000	(100)	110%
TOTAL EXHIBIT REVENUE	43000	29,761	400	-	24,120	22,754	(1,366)	106%
HORSE SHOW REVENUE:								
HS - Entry and Stake Fees	44200	8,010	1,546	1,856	7,834	8,000	166	98%
Fair Horse Shows-ML & 4H	44205	7,133	-	-	6,397	8,000	1,603	80%
HS - Donations for Special Prize	44300	711	100	100	230	600	370	38%
TOTAL HORSE SHOW REVENUE	44000	15,854	1,646	1,956	14,461	16,600	2,139	87%
FAIR ATTRACTIONS REVENUE								
ATT - Admissions	46100	-	-	-	-	-	-	0%
MED Sponsorship and Admissions	46200	6,777	-	-	7,457	7,000	(457)	107%
ATT - 4 Wheel Drive Pull	46300	-	-	-	-	-	-	0%
ATT - Destruction Derby	46400	-	-	-	11,418	7,362	(4,056)	155%
ATT - Motocross	46500	-	-	-	-	-	-	0%
ATT - Other	46600	-	-	-	-	-	-	0%
TOTAL FAIR ATTRACTIONS	46000	6,777	-	-	18,875	14,362	(4,513)	131%

	Acct. No.	Actuals 2006	Current Mo	Current	Current YTD 9/30/07	Budget 2007	Balance of Budget	% Used 2007
			Prior Yr 2006	Month 9/30/07				
Racetrack Rental - Auto Races	46109	51,110	12,933	11,142	46,692	48,000	1,308	97%
TOTAL INTERIM ATTRACTIONS REV	46009	51,110	12,933	11,142	46,692	48,000	1,308	97%
Fairtime Parking	47100	19,403	-	-	21,675	20,000	(1,675)	108%
MF - Camping Fees	47101	-	-	-	5,050	-	(5,050)	0%
MF - Commercial Wine BBQ	47300	2,390	-	-	1,885	2,400	515	79%
Fair Stall Rentals	47500	941	-	-	1,379	1,400	21	99%
Main Fair Sponsorships & General Don	47900	27,250	-	-	21,325	30,000	8,675	71%
TOTAL MISCELLANEOUS FAIR	47000	49,984	-	-	51,314	53,800	2,486	95%
Blast Revenue	47105	19,405	17,619	-	18,061	20,000	1,939	90%
Bingo Revenue	47615	218,436	-	-	122,419	200,000	77,581	61%
A Tasting A "Faire"	48700	-	-	-	-	-	-	0%
Festival of Trees	48725	9,737	200	-	94	5,350	5,256	2%
TOTAL MISC. NON-FAIR PROGRAMS	47005	247,579	17,819	-	140,573	225,350	84,777	62%
Rental of Buildings	48100	106,029	3,555	1,821	111,734	90,000	(21,734)	124%
Long Term Rental	48150	90,151	4,193	1,650	65,230	85,000	19,770	77%
RV Space Rental	48201	13,135	320	320	6,755	12,000	5,245	56%
Pavillions-Henningsens Rental	48205	10,074	170	1,774	6,617	10,000	3,383	66%
Outdoor Area Rentals	48206	37,582	5,004	2,178	29,780	40,000	10,220	74%
Open Ride Revenue	48207	5,485	255	90	3,935	5,500	1,565	72%
Equipment Rental Revenue	48300	-	-	-	-	-	-	0%
Utility Fee Reimb.	48500	14,095	787	544	11,231	14,360	3,129	78%
Janitorial Supplies Reimbursement	48501	283	-	49	162	350	188	46%
Interim Parking Revenue	48600	27,649	3,079	4,473	28,924	28,000	(924)	103%
Outdoor Advertising Revenue	48750	-	-	-	-	-	-	0%
Other Revenues	48801	4,825	410	123	5,455	5,000	(455)	109%
Interim Food Concessions	48803	18,906	1,140	847	13,209	14,000	791	94%
FOF MEMBERSHIP	48804	5,936	(175)	-	6,986	6,000	(986)	116%
Recycling revenue	48805	512	-	-	1,031	300	(731)	344%
Association Memberships	48807	401	-	-	250	650	400	38%
TOTAL INTERIM REVENUE	48000	335,063	18,738	13,869	291,300	311,160	19,860	94%
PY Revenue Adjustment	49000	863	-	-	(842)	-	842	0%
Interest Earnings	49510	4,580	399	-	4,202	4,000	(202)	105%
NSF & ATM Revenue	49515	2,263	-	34	2,805	2,300	(505)	122%
OT - Donations/Sponsorships	49520	479	-	-	-	-	-	0%
Gain on Sale of Asset	49540	2,200	-	-	-	-	-	0%
TOTAL OTHER OPERATING REVENU	49500	9,522	399	34	7,007	6,300	(707)	111%

Detail of Expenditures

	Acct. No.	Actuals 2006	Current Mo	Current	Current YTD 9/30/07	Budget 2007	Balance of Budget	% Used 2007
			Prior Yr 2006	Month 9/30/07				
ADMINISTRATION EXPENSE								
ADM - Permanent Salaries	50100	183,270	(21,344)	(14,502)	134,218	188,612	54,394	71%
ADM - Temporary Salaries	50200	7,879	753	(400)	10,503	6,090	(4,413)	172%
ADM - Compensated Leave Expense	50300	-	-	-	-	1,638	1,638	0%
ADM - Employee Benefits	50310	91,459	(7,265)	(6,336)	63,178	91,000	27,822	69%
ADM - Payroll Taxes	50320	3,387	(323)	(250)	2,880	3,524	644	82%
ADM - Workers' Comp	50330	14,350	-	-	7,627	11,744	4,117	65%
ADM - Professional Services	50400	3,343	(251)	-	2,173	3,338	1,165	65%
Directors Expense	50500	2,844	(203)	-	2,245	2,100	(145)	107%
Director's Travel	50510	3,040	-	-	-	360	360	0%
Employee Expense	50600	138	-	-	-	150	150	0%
Employee's Travel	50610	678	-	-	275	1,100	825	25%
Office Supplies	50700	6,951	(109)	-	7,519	6,000	(1,519)	125%
Computing Expenses	50750	1,009	-	-	258	1,500	1,242	17%
Administrative Publicity	50765	227	-	-	-	-	-	0%
Telephone	50800	9,388	(279)	(45)	7,022	7,000	(22)	100%
Postage	50850	5,848	-	-	1,970	4,689	2,719	42%
Dues & Subscriptions	50900	3,446	-	-	3,830	3,366	(464)	114%
Insurance	51000	6,258	-	-	4,806	4,800	(6)	100%
Loan Interest	51100	2,424	(204)	-	1,761	10,000	8,239	18%
Bank Charges	51150	2,114	(111)	(35)	2,215	2,600	385	85%
Unemployment Insurance	51200	2,479	(346)	-	695	3,000	2,305	23%
Bad Debt	51100	319	(250)	(400)	1,000	300	(700)	333%
TOTAL ADMIN EXPENSE	50000	350,850	(29,931)	(21,968)	254,176	352,911	98,735	72%
MAINTENANCE & GENERAL OPERATIONS								
MAINT - Permanent Salaries	52100	160,575	(18,122)	(7,838)	95,280	158,886	63,606	60%
MAINT - Temporary Salaries	52200	22,341	(1,677)	(1,995)	29,317	32,000	2,683	92%
MAINT - Benefits Employer Share	52210	32,325	(2,346)	(1,368)	17,570	33,939	16,369	52%
MAINT - Payroll Taxes, Employer Share	52220	5,209	(556)	(367)	4,535	5,355	820	85%
MAINT - Professional Services Contract	52300	1,198	-	-	1,198	1,200	2	100%
Equipment Rental	52500	4,484	-	-	4,623	4,700	77	98%
MAINT - PA/Intercom Rental	52600	-	-	-	-	-	-	0%
MAINT - Temp Electrical Work	52700	-	-	-	-	-	-	0%
Electricity/Propane/Water/Sewer	52800	98,170	(9,715)	(4,021)	40,617	76,000	35,383	53%
Other Maint Supplies & Expense	52900	20,210	(1,310)	156	16,182	19,000	2,818	85%
Small Tools - Recycle Account	52950	1,378	(129)	-	1,203	1,400	197	86%
MAINT - Bldg/Grounds Other	53000	36,379	(3,424)	(1,282)	36,253	36,600	347	99%
MAINT - Trash Removal	53100	17,865	-	-	17,289	18,000	711	96%
Maint Other	53200	18,414	(2,539)	(1,256)	13,684	17,815	4,131	77%
Special Repairs/Maint	53300	-	-	-	-	-	-	0%
TOTAL MAINTENANCE EXPENSE	52000	418,549	(39,816)	(17,972)	277,748	404,895	127,147	69%

Detail of Expenditures

	Acct. No.	Actuals 2006	Current Mo	Current	Current YTD 9/30/07	Budget 2007	Balance of Budget	% Used 2007
			Prior Yr 2006	Month 9/30/07				
PUBLICITY EXPENSE								
PUB - Salaries & Wages	54100	-	-	-	-	-	-	0%
PUB - Employee Benefits	54110	-	-	-	-	-	-	0%
PUB - Payroll Taxes	54120	-	-	-	-	-	-	0%
PUB - Workers Compensation	54130	-	-	-	-	-	-	0%
PUB - Professional Services	54200	10,267	-	(255)	11,229	11,000	(229)	102%
PUB - Supplies & Expense	54300	218	-	-	247	500	253	49%
PUB - Advertising	54400	23,227	(603)	-	22,817	26,000	3,183	88%
PUB - Promotional Expense	54500	6,006	-	-	8,322	7,000	(1,322)	119%
PUB - Public Relations Expense	54600	-	-	-	-	-	-	0%
Publicity - VIP/Media Night	54700	2,142	-	-	1,831	2,000	169	92%
El Dorado Rose Expenses	54750	573	-	-	1,594	500	(1,094)	319%
PUB - Fair Printing	54800	617	-	-	-	650	650	0%
Pageant Expenses	54900	13,898	-	-	16,049	13,675	(2,374)	117%
	54000	56,948	(603)	(255)	62,089	61,325	(764)	101%
ATTENDANCE OPERATIONS								
Wages - Gate	56100	19,085	-	-	16,464	19,000	2,536	87%
Wages - Parking	56102	3,463	(131)	(212)	5,574	3,600	(1,974)	155%
Wages - Security	56110	16,096	-	(340)	18,479	16,000	(2,479)	115%
Gate, Parking, Security Payroll Taxes	56120	2,962	(18)	(42)	3,102	2,952	(150)	105%
ATTEND - Workers' Compensation	56130	-	-	-	-	-	-	0%
Gate - Professional Services	56200	12,950	-	-	8,450	8,450	-	100%
Gate - Supplies & Expenses	56300	2,664	-	-	2,778	2,700	(78)	103%
ATTEND - Expense Other	56400	-	-	-	-	-	-	0%
TOTAL ATTENDANCE OPERATIONS	56000	57,221	(150)	(594)	54,847	52,702	(2,145)	104%
MISCELLANEOUS FAIR EXPENSE								
Fair Parking Expenses	57100	3,881	-	-	4,324	4,000	(324)	108%
MF - Parking Lot - Supplies/Expense	57200	960	-	-	59	960	901	6%
MF - Professional Services	57300	11,268	-	-	11,268	11,688	420	96%
MF - Sponsorship Expense	57700	1,376	-	-	833	1,400	567	59%
MF - Other	57800	-	-	-	-	-	-	0%
MF - Misc Other	57900	-	-	-	-	-	-	0%
TOTAL MISCELLANEOUS FAIR	57000	17,484	-	-	16,484	18,048	1,564	91%
MISCELLANEOUS NF EXPENSE								
Blast Expenses	57105	5,360	65	-	3,901	6,400	2,499	61%
Blast Publicity	57305	-	-	-	-	-	-	0%
Blast Attractions	57405	-	-	-	-	-	-	0%
Blast Concessions	57505	-	-	-	-	-	-	0%
NF - Other	57605	-	-	-	-	-	-	0%
Bingo Expense	57705	217,810	(17,924)	-	121,454	200,000	78,546	61%
A Tasting A "Faire"	57805	-	-	-	-	-	-	0%
Festival of Trees	57825	6,316	-	-	34	3,000	2,966	1%
TOTAL MISC. NON-FAIR EXPENSES	57005	229,486	(17,859)	-	125,389	209,400	84,011	1

Detail of Expenditures			Current Mo	Current	Current YTD	Budget	Balance of	% Used
	Acct.	Actuals	Prior Yr	Month				
	No.	2006	2006	9/30/07	9/30/07	2007	Budget	2007
PREMIUM EXPENSE								
PRM - Cash Awards	58100	10,647	-	-	12,590	11,000	(1,590)	114%
PRM - Ribbons & Trophies	58200	2,046	-	-	4,388	3,000	(1,388)	146%
PRM - Sponsored Awards - Cash	58300	-	-	-	-	-	-	0%
PRM - Sponsored Awards - Trophies	58400	1,566	175	-	1,522	1,700	178	90%
TOTAL PREMIUM EXPENSE	58000	14,258	175	-	18,499	15,700	(2,799)	118%
EXHIBIT EXPENSE								
EXH - Salaries/Wages	63100	221	(221)	-	-	-	-	0%
EXH - Employee Benefits	63110	-	-	-	-	-	-	0%
EXH - Payroll Taxes	63120	-	-	-	-	-	-	0%
EXH - Workers' Comp	63130	-	-	-	-	-	-	0%
EXH - Judges	63200	4,702	250	-	5,420	5,000	(420)	108%
EXH - Professional Services	63300	13,492	-	-	13,510	13,492	(18)	100%
EXH - Supplies & Expenses	63400	3,476	-	-	4,820	3,600	(1,220)	134%
EXH - Tent & Booth Rental	63500	14,789	-	-	7,827	8,800	973	89%
EXH - Decorations	63600	104	-	-	-	450	450	0%
EXH - Premium Book Printing	63700	5,485	-	-	4,791	5,500	709	87%
EXH - Comm Wine-Supplies & Exp	63800	13,093	(23)	-	13,449	13,000	(449)	103%
Total Exhibit Expense	63000	55,362	6	-	49,817	49,842	25	100%
HORSE SHOW EXPENSE								
Fair Horse Shows (4H & ML)	63900	6,705	-	-	4,684	6,700	2,016	70%
Schooling Horse Show Exps	64101	5,617	(860)	(550)	4,386	5,000	614	88%
HR - Employee Benefits	64110	-	-	-	-	-	-	0%
HS - Payroll Taxes	64120	-	-	-	-	-	-	0%
HS - Workers' Comp	64130	-	-	-	-	-	-	0%
HS - Judges	64200	-	-	-	-	-	-	0%
HS - Professional Services	64300	-	-	-	-	-	-	0%
HS - Supplies & Expense	64400	-	-	-	-	-	-	0%
HS - Cash Awards	64710	-	-	-	-	-	-	0%
HS - Trophies, Medals, Ribbons	64720	-	-	-	-	-	-	0%
TOTAL HORSE SHOW EXPENSE	64000	12,322	(860)	(550)	9,070	11,700	2,630	78%

