

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2011 to December 31, 2011

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$168,831	\$202,070	\$217,767	\$169,997
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		2,011,909	1,950,327	1,933,624	1,951,691
Subtotal (Total Net Resources)		2,180,740	2,152,397	2,151,391	2,121,688
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,262,293	1,014,627	1,062,070	1,048,593
State (Local/Base) Allocations (to Page 2):	31200	124,000	136,400	136,400	143,200
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900	3,449	125,500	118,693	26,587
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.) (From Sched 8B & to Page 2)	34000	30,000	25,000	35,000	35,000
TOTAL RESOURCES AVAILABLE		3,600,482	3,453,924	3,503,554	3,375,068
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,298,783	1,175,490	1,226,194	1,225,745
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,298,783	1,175,490	1,226,194	1,225,745
Depreciation Expense (From Page 10)	90000	147,686	151,553	155,672	151,179
Prior Year Depreciation Expense (From Pg 10)	90001	2,622			
TOTAL RESOURCES APPLIED		1,449,091	1,327,043	1,381,866	1,376,923
TOTAL NET RESOURCES, DECEMBER 31:	29100	\$2,151,391	\$2,126,881	\$2,121,688	\$1,998,145
Unrestricted Net Resources Available for Operations		217,767	148,727	169,997	111,626
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,933,624	1,978,154	1,951,691	1,886,519
Subtotal (Total Net Res Check Figure - should equal #29100)		\$2,151,391	\$2,126,881	\$2,121,688	\$1,998,145
Reserve Percentage		16.8%	12.7%	13.9%	9.1%

ALL FAIRS:

President, Board of Directors

Date

Chief Executive Officer

Date

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors

Date

County Clerk

Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operations

El Dorado County Fair

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
OPERATING REVENUES:					
Admissions to Grounds	41000	\$202,047	\$203,000	\$182,536	\$189,469
Commercial Space	41500	78,483	78,643	62,235	60,000
Concessions	42000	179,039	183,300	177,295	171,500
Exhibits	43000	28,424	29,112	28,827	28,485
Horse Show	44000	20,997	19,039	17,044	17,400
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	21,072	21,072	12,361	4,500
Motorized Racing	46109				
Interim Attractions	46009	67,626	69,000	69,430	69,000
Miscellaneous Fair	47000	76,825	64,116	54,682	65,743
Miscellaneous Non-Fair Programs	47005	54,471	23,000	81,035	69,847
Interim Revenue	48000	518,760	320,870	374,096	370,119
Prior Year Revenue Adjustments	49000	10,523			
Other Operating Revenue	49500	4,046	3,475	2,530	2,530
TOTAL OPERATING REVENUES (to Page 1)		1,262,293	1,014,627	1,062,070	1,048,593
OPERATING EXPENDITURES:					
Administration	50000	418,039	427,598	433,763	458,329
Maintenance & General Operations	52000	455,097	379,656	385,810	394,426
Publicity	54000	47,983	49,119	35,458	32,561
Attendance Operations	56000	48,038	48,108	44,916	45,328
Miscellaneous Fair	57000	12,777	12,898	12,988	12,988
Miscellaneous Non-Fair Programs	57005	58,530	19,000	75,186	61,350
Premiums	58000	17,960	17,951	23,435	23,369
Exhibits	63000	60,699	53,600	54,575	52,116
Horse Show	64000	13,054	12,259	6,800	6,800
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	115,281	125,706	127,880	116,937
Motorized Racing	66109				
Interim Entertainment	66009	25,527	28,097	21,727	21,541
Equipment (Funded by Fair)	72300	6,072	1,500	3,583	
Prior Year Expense Adjustments	80000	21,438		(66)	
Cash (over/under)	85000	288		138	
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,298,783	1,175,490	1,226,194	1,225,745
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION					
		(36,490)	(160,863)	(164,124)	(177,152)
Depreciation Expense	90000	147,686	151,553	155,672	151,179
Prior Year Depreciation Expense	90001	2,622			
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(186,798)	(312,416)	(319,796)	(328,330)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	124,000	136,400	136,400	143,200
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		30,000	25,000	35,000	35,000
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		\$117,510	\$537	\$7,276	\$1,048
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$32,798)	(\$151,016)	(\$148,396)	(\$150,130)

Detail of Revenues

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	151,851	152,000	139,867	146,800
Discounted Fair Admissions	41020	50,196	51,000	42,669	42,669
TOTAL ADMISSIONS REVENUE	41000	202,047	203,000	182,536	189,469
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	78,463	78,643	62,235	60,000
Inside Commercial Space	41520				
TOTAL COMMERCIAL SPACE REVENUE	41500	78,463	78,643	62,235	60,000
CONCESSIONS REVENUE:					
Carnival	42100	75,760	83,000	64,000	60,000
Carnival: Pre-Sale	42101	34,380	32,000	51,473	50,000
Food Concessions	42200	62,599	62,000	56,350	56,000
Non-Food Concessions	42300	6,300	6,300	5,472	5,500
TOTAL CONCESSIONS REVENUE	42000	179,039	183,300	177,295	171,500
EXHIBITS REVENUE:					
Entry Fees	43100	7,624	7,624	5,336	5,335
Commercial Wine Entries	43120	14,627	15,500	14,650	14,650
Fair Activity Entries	43150	3,783	3,783	7,386	7,300
Donated & Sponsored Awards	43200	1,905	1,905	1,455	1,200
Advertising in Premium Book	43300	485	300	0	0
Other (Explain)	43400				
TOTAL EXHIBITS REVENUE	43000	28,424	29,112	28,827	28,485
HORSE SHOW REVENUE:					
Admissions	44100				
Entry and Stake Fees (Schooling Shows)	44200	13,715	11,975	9,957	10,000
Fari Horse Shows - ML & 4H	44205	6,718	6,700	6,387	6,700
Donations for Special Prizes	44300	564	364	700	700
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	20,997	19,039	17,044	17,400
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 2009	Budgeted 2010	Estimated 2010	Proposed 2011
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200	9,730	9,730	3,233	4,500
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400	11,342	11,342	9,128	0
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	21,072	21,072	12,361	4,500
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46109	67,626	69,000	69,430	69,000
Other Admissions (List)	46309				
TOTAL INTERIM ATTRACTIONS REVENUE	46009	67,626	69,000	69,430	69,000
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	23,290	23,500	22,565	27,013
Fair Camping/RV Fees	47101	4,775	4,800	3,220	3,200
Fair Program Revenue	47200				
Commercial Wine BBQ	47300	1,855	1,900	1,133	1,200
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500	1,916	1,916	2,330	2,330
Camping Fees (Fairtime)	47700				
Other (Explain)	47800				
Sponsorships	47900	44,989	32,000	25,434	32,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	76,825	64,116	54,682	65,743
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast	47105	17,762	18,000	16,612	16,600
Bingo	47615	27,036	0	17,012	0
Crab Feed	48725	9,673	5,000	9,000	9,000
Sportsman's Expo	48727			38,411	44,247
Exhibits	47405				
Other (Explain)	47505				
TOTAL MISC. NON-FAIR PROGRAMS	47005	54,471	23,000	81,035	69,847

Detail of Revenues

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
INTERIM REVENUE:					
Rental of Buildings	48100	141,917	115,000	117,067	120,000
Long Term Rentals	48150	84,230	58,130	72,146	71,946
Grounds Rentals	48200				
RV Space Rental	48201	14,605	11,305	15,900	15,900
Pavilions Rental	48205	11,563	12,000	10,451	10,451
Outdoor Area Rentals	48206	21,901	21,285	15,551	15,551
Open Ride Revenue	48207	4,177	4,000	6,000	6,000
Equipment Rentals	48300				
Concessions Revenue	48400				
Utility Fee Reimbursement	48500	14,732	12,000	12,779	12,779
Janitorial Supply Reimbursement	48501	30	1,700	0	0
Interim Parking Revenue	48600	60,763	45,000	66,665	65,500
Capital Bar	48726	17,900	20,000	39,300	32,000
Other Interim Revenue (List)	48700				
Other Revenues	48801	131,038	5,300	4,000	7,000
Interim Food Concessions	48803	10,224	9,500	8,166	7,000
FOF Memberships	48804	4,112	4,000	4,242	4,242
Recycling Revenue	48805	1,268	1,250	1,311	1,250
Association Memberships	48807	300	400	518	500
TOTAL INTERIM REVENUE	48000	518,760	320,870	374,096	370,119
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	10,523	0		
OTHER OPERATING REVENUE:					
Interest Earnings	49510	1,439	1,100	630	630
NSF & ATM Revenue	49515	2,607	2,375	1,900	1,900
Donations/Sponsorships (general)	49520				
Other (Explain)	49530				
Gain on Sale of Asset	49540				
TOTAL OTHER OPERATING REVENUE	49500	4,046	3,475	2,530	2,530

Detail of Expenditures

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	208,085	220,025	216,436	220,025
Salaries & Wages - Temporary	50200	14,181	17,500	15,000	17,700
Compensated Absences Expense	50300	3,241	130	669	2,238
Employee Benefits - Employer's Share	50310	89,534	98,504	94,402	96,616
Payroll Taxes	50320	4,299	6,729	4,410	4,691
Worker's Compensation Insurance	50330	5,462	5,628	6,184	6,802
Professional Services (Contractual)	50400	3,227	3,500	3,333	3,333
Director's Expense	50500	2,086	4,939	3,144	5,000
Director's Travel	50510	176	176	176	176
Travelling/Training Expense - Employees	50600	4,915	4,715	6,311	7,258
Employee's Travel	50610	737	600	900	900
Office Supplies and Expense	50700	21,820	12,500	9,300	9,500
Computing Expenses	50750	5,574	3,300	6,000	6,000
Administrative Printing	50760	114	114	0	114
Administrative Publicity	50765	730	300	1,315	1,000
Telephone	50800	7,226	7,600	6,330	6,330
Postage	50850	3,441	3,510	3,315	3,315
Dues and Subscriptions	50900	3,710	3,725	4,134	4,134
Insurance (General Liability)	51000	10,037	13,882	12,231	13,000
Other (Explain) (Loan Interest)	51100	22,387	14,000	27,789	37,397
Bank Charges	51150	3,737	3,221	3,835	3,800
Unemployment Insurance (Non-reimbursed)	51200	3,320	2,000	8,049	8,000
Bad Debt Expense	51300		1,000	500	1,000
Current Year Bad Debt Expense	51400				
TOTAL ADMINISTRATION EXPENSE	50000	418,039	427,598	433,783	458,329
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	115,929	111,270	116,457	122,701
Salaries & Wages - Temporary	52200	46,444	49,720	49,720	49,552
Employee Benefits	52210	18,733	22,058	21,368	23,296
Payroll Taxes	52220	5,431	6,530	5,593	5,770
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	1,450	1,795	1,495	1,495
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	6,875	7,117	6,576	6,106
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	54,355	44,100	61,871	62,000
Maintenance of Equipment - Supplies & Expense	52900	21,065	35,766	31,000	35,766
Small Tools - Recycle Account	52950	1,170	1,800	1,000	1,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	150,224	79,500	65,000	71,740
Trash Removal, Clean up (Contractual)	53100	17,508	20,000	15,000	15,000
Other (Explain)	53200	15,913	0	10,730	0
Special Repairs & Maintenance (List)	53300				
TOTAL MAINTENANCE EXPENSE	52001	455,097	379,656	385,810	394,428

Detail of Expenditures

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
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	7,015	9,000	5,071	5,100
Supplies and Expense	54300	369	400	355	355
Advertising	54400	22,982	23,000	15,604	15,604
Promotional Expense	54500	1,570	1,000	774	774
Public Relations Expense	54600				
Pre-Fair Events (VIP Night)	54700	1,927	1,750	2,077	1,600
El Dorado Rose Expense	54750	469	469	446	446
Other (Explain) Printing	54800	999	1,000	1,959	1,959
Pageant Expenses	54900	12,652	12,500	9,172	6,723
TOTAL PUBLICITY EXPENSE	54000	47,983	49,119	35,458	32,561
ATTENDANCE OPERATIONS:					
Salaries & Wages - Gate	56100	16,414	16,497	16,344	16,497
Salaries & Wages - Parking	56102	7,652	7,655	8,171	8,182
Salaries & Wages - Security	56110	10,426	12,502	10,506	11,001
Payroll Taxes	56120	2,707	2,804	2,679	2,728
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	3,650	3,650	3,650	3,650
Supplies and Expense	56300	5,189	5,000	3,566	3,270
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	46,038	48,108	44,916	45,328
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense(Parking Lot Supply & Exp)	57200		150	315	315
Professional Services	57300	12,545	12,546	12,573	12,573
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	232	200	100	100
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	12,777	12,896	12,988	12,988
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast	57105	8,728	10,000	9,811	9,611
Bingo	57705	39,066	0	12,857	0
Crab Feed	57825	5,118	3,300	6,000	6,000
Capital Bar	58726	5,618	5,700	11,079	10,300
Sportsman's Expo	57827			35,439	35,439
Worker's Compensation Insurance	57135				
Supplies & Expense	57205				
Publicity	57305				
Attendance	57405				
Exhibits	57505				
Other (Explain)	57605				
TOTAL MISC. NON-FAIR PROGRAMS	57005	58,530	19,000	75,186	61,350

Details of Expenditures

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	12,451	12,451	16,066	16,000
Trophies, Medals, Ribbons	58200	4,062	4,000	5,315	5,315
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400	1,447	1,500	2,054	2,054
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	17,960	17,951	23,435	23,369
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	5,409	6,000	6,115	6,115
Professional Services - Other (Contractual)	63300	15,497	15,500	15,802	15,802
Supplies and Expense	63400	7,493	5,500	6,628	5,800
Tent & Booth Rental	63500	11,689	8,900	5,519	5,519
Decorations	63600	2,486	1,200	4	0
Other (Explain) Premium Book Printing	63700	4,872	2,500	3,574	3,500
Commercial Wine Competition	63800	13,253	14,000	16,935	15,380
TOTAL EXHIBITS EXPENSE	63000	60,699	53,600	54,575	52,116
HORSE SHOW EXPENSE (Including Premiums):					
Fair Horse Shows - ML & 4H	63900	5,010	4,959	3,700	3,700
Salaries & Wages - Permanent	64100				
Schooling Horse Shows	64101	8,044	7,300	6,800	6,800
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	13,054	12,259	6,800	6,800

Detail of Expenditures

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
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	29,967	29,967	31,219	31,219
Supplies and Expense	66210	739	739	718	718
Rodeo	66400				
Grounds Entertainment	66220	74,680	84,000	85,856	80,000
Grandstand Entertainment	66600	6,000	6,000	6,500	0
Fair Entertainment Lodging	66230	3,895	5,000	3,587	5,000
TOTAL FAIR ENTERTAINMENT	66000	115,281	125,706	127,880	116,937
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208				
Interim Parking Supplies	53510	461	3,400	320	320
Interim Parking %	53500	9,051	8,000	10,467	7,500
Interim Parking Wages	53520	13,514	13,653	9,469	9,468
Interim Parking Taxes	53530	1,054	1,044	724	724
Interim Supplies & Expense	57205	1,447	2,000	747	3,529
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	25,527	28,097	21,727	21,541

Detail of Expenditures

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) <i>(Cost less than \$5,000 and life less than one year):</i>					
		6,072			
Computer			1,500		
Banner Machine				1,500	
Compressor				2,083	
TOTAL EQUIPMENT EXPENSE	72300	6,072	1,500	3,583	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80000	22,324		(66)	0
Bad Debt Expense	80020	(886)			
PRIOR YEAR EXPENDITURE	80000	21,438	0	(66)	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85000	257		97	0
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85001	31		41	0
CASH (OVER)/UNDER	85000	288	0	138	0
DEPRECIATION EXPENSE: (To Sch 7 and Pg. 1)	90000	147,686	151,553	155,672	151,179
Prior Year Depreciation Expense (to Sch 7 and Pg 1)	90001	2,622			
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.	Budgeted vs. Estimated Fluctuation		2010	2010	2011	Estimated vs. Proposed Fluctuation	
		No.	\$ Change				% Change	Budgeted
OPERATING REVENUES:								
Admissions to Grounds	41000	(\$20,464)	-10.1%	\$203,000	\$182,536	\$189,469	\$6,933	3.8%
Commercial Space	41500	(16,408)	-20.9%	78,643	62,235	60,000	(2,235)	-3.6%
Concessions	42000	(6,005)	-3.3%	183,300	177,295	171,500	(5,795)	-3.3%
Exhibits	43000	(286)	-1.0%	29,112	28,827	28,485	(342)	-1.2%
Horse Show	44000	(1,995)	-10.5%	19,039	17,044	17,400	356	2.1%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	(8,711)	-41.3%	21,072	12,361	4,500	(7,861)	-63.6%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009	430	0.6%	69,000	69,430	69,000	(430)	-0.6%
Miscellaneous Fair	47000	(9,434)	-14.7%	64,116	54,682	65,743	11,061	20.2%
Misc. Non-Fair Programs	47005	58,035	252.3%	23,000	81,035	69,847	(11,188)	-13.8%
Interim Revenue	48000	53,226	16.6%	320,870	374,096	370,119	(3,977)	-1.1%
Prior Year Revenue Adj	49000		#DIV/0!					#DIV/0!
Other Operating Revenue	49500	(945)	-27.2%	3,475	2,530	2,530		
TOTAL OPERATING REVENUES		47,443	4.7%	1,014,627	1,062,070	1,048,593	(13,477)	-1.3%
OPERATING EXPENDITURES:								
Administration	50000	6,165	1.4%	427,598	433,763	458,329	24,565	5.7%
Maintenance & Gen Ops	52000	6,154	1.6%	379,656	385,810	394,426	8,616	2.2%
Publicity	54000	(13,661)	-27.8%	49,119	35,458	32,561	(2,897)	-8.2%
Attendance Operations	56000	(3,192)	-6.6%	48,108	44,916	45,328	412	0.9%
Miscellaneous Fair	57000	92	0.7%	12,896	12,988	12,988		
Misc. Non-Fair Programs	57005	56,186	295.7%	19,000	75,186	61,350	(13,836)	-18.4%
Premiums	58000	5,484	30.5%	17,951	23,435	23,369	(66)	-0.3%
Exhibits	63000	975	1.8%	53,600	54,575	52,116	(2,459)	-4.5%
Horse Show	64000	(5,459)	-44.5%	12,259	6,800	6,800		
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	2,174	1.7%	125,706	127,880	116,937	(10,943)	-8.6%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	(6,370)	-22.7%	28,097	21,727	21,541	(186)	-0.9%
Equipment (Funded by Fair)	72300	2,083	138.9%	1,500	3,583		(3,583)	-100.0%
Prior Year Expense Adj	80000	(66)	#DIV/0!		(66)		66	-100.0%
Cash (over/under)	85000	138	#DIV/0!		138		(138)	-100.0%
Depreciation	90000	4,119	2.7%	151,553	155,672	151,179	(4,493)	-2.9%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		54,823	4.1%	1,327,043	1,381,866	1,376,923	(4,943)	-0.4%
NET EFFECT								
		(\$7,380)	2.4%	(\$312,416)	(\$319,796)	(\$328,330)	(\$8,535)	0

Permanent Positions on Roster for 2011
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	1-Jul	6	43.58	hr	45,323	
	CEO	1-Jul	6	45.76	hr	47,590	
	Deputy Manager	1-Jul	6	32.55	hr	33,852	
	Deputy Manager	1-Jul	6	34.18	hr	35,547	
	Office Assistant	1-Jul	6	15.47	hr	16,089	
	Office Assistant	1-Jul	6	16.24	hr	16,890	
	Office Assistant	1-Jul	6@3/4 time	15.47	hr	12,067	
	Office Assistant	1-Jul	6@3/4 time	16.24	hr	12,667	220,025
52100	Maintenance Supervisor	1-Jul	6	23.08	hr		24,003
	Maintenance Supervisor	1-Jul	6	24.23	hr		25,199
	Maintenance	1-Jul	6	20.33	hr		21,143
	Maintenance	1-Jul	6	21.35	hr		22,204
	Maintenance	1-Jul	6	10.50	hr		10,920
	Maintenance	1-Jul	6	11.03	hr		11,471
	OT		12				7,760
							122,701

[illegible]

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

Temporary Positions Proposed for 2011

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of		Pay Rate		Amount Budgeted	
		Last	This	Employment		Amount	Per	Detail	Account Totals
		Year	Year	No.	Unit				
502	PT Office/Exhibits	1	1	950	hr	11.00	hr	10,450	17,700
	PT Office/Exhibits	1	1	450	hr	11.00	hr	4,950	
	PT Office/Data Processing	1	1	150	hr	10.00	hr	1,500	
	VIP Coordinator	1	1	80	hr	10.00	hr	800	
522	Temp Maint/Racetrack	1	1	200	hr	9.00	hr	1,800	49,552
	Temp Maint/Interim	2	2	1380	hr	9.00	hr	12,420	
	Temp Maint/Landscaping	1	1	1000	hr	9.50	hr	9,500	
	Temp Maint/Fair	6	6	1392	hr	8.50	hr	11,832	
	Temp Maint/construction	1	1	1000	hr	14.00	hr	14,000	
53520	Interim Parkers			1052	hr	9.00	hr	9,468	9,468
56100	Gate Admissions								16,497
	Supervisors	2	2	145	hr	25.00	hr	3,625	
	Sellers			1176	hr	9.50	hr	11,172	
	Travel			68	trips	25.00	trip	1,700	
56102	Fair Parking	17	17	742	hr	8.50	hr	6,307	8,182
	Supervisor	1	1	75	hr	25.00	hr	1,875	
56110	Security	48	48	1158	hr	9.50	hr	11,001	11,001

Proposed 2011 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 Supervisor	1			2,000	
	Livestock Clerk	1			600	
	Livestock Clerk	1			450	
	Asst Livestock	1			1,400	
	Asst Livestock	1			750	
	Entry Clerk	1			3,625	
	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				
	Ind Arts	1			200	
	Vendor Check-In	1			500	
	Scale Cert	1			130	
	Lodging				1,947	
	Country Store	1			300	
	Sorting	1			300	15,802
56200	Security Supervisor	1			3,000	
	Info Booths	1			650	3,650
54200	Design Services	1				
	Logo Design	1			500	
	Lodging				600	
	Publicist	1			4,000	5,100
53500	Interim Parking %	1			7,500	7,500
57300	Police Dept				9,058	
	EMS & Fire				3,515	12,573
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)

Placerville
(Location)

	Estimated 2010	Proposed 2011
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$5,220,303	\$5,434,141
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects Walkways	0	40,000
Building Improvements Marshall Bldg	85,000	0
Land Improvements	0	0
New Construction Beef Barn	122,639	0
Construction in Progress	0	0
Equipment Breezeway Shade Curtain	6,199	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	213,838	40,000
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	5,434,141	5,474,141
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PP&E BEFORE DEPRECIATION, December 31	5,434,141	5,474,141
DEPRECIATION:		
Accumulated Depreciation, January 1	2,639,332	2,795,003
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	155,672	151,179
Accumulated Depreciation, December 31	2,795,003	2,946,182
PP&E, NET OF DEPRECIATION, December 31	2,639,138	2,527,959
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	687,447	641,441
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,951,691	\$1,886,519

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 2010	Proposed 2011
SUMMARY: January 1, 2011 to December 31, 2011			
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 Walkways	31900		26,587
Infrastructure Matching Grants Fund Beef Barn	31900	118,693	
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		118,693	26,587
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements Beef 15649.54/Walk 26587	19200	15,650	26,587
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		15,650	26,587
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000		
Land	19100		
Building & Improvements Beef	19200	103,043	
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by CCA		103,043	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0

SUMMARY OF SATELLITE WAGERING

SW-1

NOT APPLICABLE

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
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

SW-2

NOT APPLICABLE

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
									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)

MR

NOT APPLICABLE

	Acct. No.	Actual 2009	Budgeted 2010	Estimated 2010	Proposed 2011
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					

MRL

[illegible]

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization:

	Accounts	Budgeted 2010 to Estimated 2010	Estimated 2010 to Proposed 2011
41000	Admissions	Economy continued to hurt admissions beyond our expectations	No significant change
41500	Commercial	Economy hurt local vendors much worse this year than last	No significant change
42000	Concessions	No significant change	No significant change
43000	Exhibits	No significant change	No significant change
44000	Horse Show	No significant change	No significant change
45000	Horse Racing	N/A	N/A
45005	Satellite Wagering	N/A	N/A
46000	Fair Attractions	No significant change	No significant change
46009	Interim Attractions	No significant change	No significant change
46109	Motorized Racing	N/A	N/A
47000	Misc. Fair	No significant change	No significant change
47005	Misc. Non-Fair	Bingo was not originally budgeted due to lack of public interest, however we re-started bingo(\$17012). Also, after budget was submitted we decided on producing a Sportsman's Expo (\$38411)	Bingo has been suspended for next year
48000	Interim	Race parking revenue and Capital Bar revenue increased beyond expectations.	
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops		
54000	Publicity	Did not spend all of advertising budget and new publicist was less expensive.	
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair	Bingo was not originally budgeted due to lack of public interest, however we re-started bingo. Also, after budget was submitted we decided on producing a Sportsman's Expo.	Bingo has been suspended for next year.
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

10-0222.2B.23

Trial Balance
(10/1/2010 - 10/31/2010)

El Dorado County
Marta

Unit Of Measure: \$

Monday, October 25, 2010 11:33:22AM

Page 1

Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
11100-A Petty Cash	100.00			0.00	100.00
11200-A Change Fund	30,100.00		30,000.00	30,000.00-	100.00
11210-A ATM Change Fund	6,620.00			0.00	6,620.00
11300-A Cash - Operating WF 031-6022979	72,583.23	90,683.85	79,144.53	11,539.32	84,122.55
11310-A Cash - Bingo WF	17,176.54			0.00	17,176.54
11400-A Cash - Premium WF #031-6029354	1,087.70			0.00	1,087.70
11800-A Cash Cnty Treas Sub #300 Operations	172,122.82	24,780.51	40,000.00	15,219.49-	156,903.33
11803-A Cash Cnty Treas - Sub #301 Comp Absence	15,630.85			0.00	15,630.85
11804-A Cert of Dep (Capital Projects)	18,987.36			0.00	18,987.36
13100-A Accounts Receivable	8,482.64	73,420.86	75,464.36	2,043.50-	6,439.14
13101-A A/R Vendor Insurance advanced	418.00	327.00	239.00	88.00	506.00
13103-A A/R - NSF Checks	11,764.40		605.00	605.00-	11,159.40
13105-A A/R Other,	3,011.64	0.01	1,952.18	1,952.17-	1,059.47
13110-A Allowance for Doubtful Accounts	11,799.40-	605.00		605.00	11,194.40-
13300-A A/R - F & E	15,649.54			0.00	15,649.54
13600-A A/R - Reimbursable Unemployment	401.87-		1,418.13	1,418.13-	1,820.00-
15000-A Deferred Expenses	0.00	350.00		350.00	350.00
19012-A ADA Corker Bldg Doors Task 13475	1,810.24			0.00	1,810.24
19013-A CIP Beef Barn Task 17465	21,217.96		21,217.96	21,217.96-	0.00
19014-A Marshall Renovation	78,331.59			0.00	78,331.59
19100-A Land & Land Improvements	90,987.05			0.00	90,987.05
19200-A F/A - Buildings & Improvements	4,993,752.01	124,261.42		124,261.42	5,118,013.43
19201-A Accum Depr - Bldgs	2,527,409.53-			0.00	2,527,409.53-
19300-A F/A - Equipmt	138,330.33			0.00	138,330.33
19301-A Accum Depr - Equip	111,921.99-			0.00	111,921.99-
21200-A Accounts Payable	9,518.13-	54,451.04	44,932.91	9,518.13	0.00
21203-A A/P - Drug Fees	215.00-	215.00		215.00	0.00
21204-A A/P Other	10,603.32-			0.00	10,603.32-
21300-A Sales Tax Payable	1,102.96-		329.70	329.70-	1,432.66-
22100-A Health Insurance - Employee Share	548.63-	1,007.26	503.63	503.63	45.00-
22200-A State Withholding Tax	263.08-	546.88	283.80	263.08	0.00
22300-A PERS - Employee Share	640.71-	1,295.50	654.79	640.71	0.00
22400-A Medicare - Employee Share	510.36-	1,193.50	683.14	510.36	0.00
22500-A Federal Withholding Tax	924.56-	1,988.55	1,063.99	924.56	0.00
22607-A Deferred Comp & LTD Life	1,400.00-	2,800.00	1,400.00	1,400.00	0.00
22608-A Garnishments Deducted	2.50-	74.48	71.98	2.50	0.00
22700-A FICA - Employee Share	520.24-	1,729.76	1,209.52	520.24	0.00
22801-A D/I - Next Year Interim Income	3,360.00-		693.75	693.75-	4,053.75-
24100-A Cleaning & Key Deposits	300.00-			0.00	300.00-
24200-A Pageant Scholarships	1,950.00-			0.00	1,950.00-
24500-A Compensated Absences	29,586.92-			0.00	29,586.92-
25101-A Daycare Facility Loan	25,604.34-	288.27		288.27	25,316.07-
25103-A Photovoltaic Loan	546,512.89-			0.00	546,512.89-
25104-A Orgn/Theatr Roof Loan	28,223.48-	228.69		228.69	27,994.79-
25105-A Capitalized Copier Lease	8,687.71-	202.50		202.50	8,485.21-
29100-A Net Resources	2,151,391.10-			0.00	2,151,391.10-
31200-A State Allocation	136,400.00-			0.00	136,400.00-
31900-A Project Reimbursement	63,225.31-		103,043.46	103,043.46-	166,268.77-
34000-A Millennium Flex Funds	35,000.00-			0.00	35,000.00-
41010-A Admissions to Grounds	139,867.00-			0.00	139,867.00-
41020-A Discounted Fair Admissions	42,668.60-			0.00	42,668.60-
41510-A Commercial Space	62,235.00-			0.00	62,235.00-
42100-A Carnival	64,000.00-			0.00	64,000.00-
42101-A Carnival - Presale	51,473.16-			0.00	51,473.16-
42200-A Concession Revenue - Food	55,849.98-		500.00	500.00-	56,349.98-
42300-A Concession Revenue - Non Food	5,471.80-			0.00	5,471.80-
43100-A Entry Fees	5,335.50-			0.00	5,335.50-
43120-A Commerical Wine Entries	14,650.00-			0.00	14,650.00-
43150-A Fair Activities Entries	7,386.00-			0.00	7,386.00-
43200-A Donations - Book Awards	1,455.00-			0.00	1,455.00-
44200-A Schooling Horse Show Entry Fees	7,257.00-	500.00		10-02-2010B.24	6,757.00-
44205-A Fair Horse Shows-ML & 4H	6,387.00-			0.00	6,387.00-
44300-A Open Horse Show Donations	700.00-			0.00	700.00-

Trial Balance

(10/1/2010 - 10/31/2010)

El Dorado County
Marta

Unit Of Measure: \$

Monday, October 25, 2010 11:33:22AM

Page 2

Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
46109-A Racetrack Rental - Auto Races	62,956.23-		6,473.62	6,473.62-	69,429.85-
46200-A MED Sponsorship and Admissions	3,232.50-			0.00	3,232.50-
46400-A Destruction Derby Admissions	9,128.00-			0.00	9,128.00-
47100-A Fairtime Parking	22,565.00-			0.00	22,565.00-
47101-A MF - Camping Fees - Fairtime	3,220.00-			0.00	3,220.00-
47105-A Blast Revenue	16,097.54-			0.00	16,097.54-
47300-A MF - Commercial Wine BBQ	1,133.00-			0.00	1,133.00-
47500-A Fair Stall Rental	2,330.00-			0.00	2,330.00-
47615-A Bingo Revenue	17,012.36-			0.00	17,012.36-
47900-A Sponsorships & General Donations	25,434.01-			0.00	25,434.01-
48100-A Rental of Buildings	114,497.02-	92.50	1,474.00	1,381.50-	115,878.52-
48150-A Long Term Rental	47,786.88-	1,000.00	4,136.52	3,136.52-	50,923.40-
48201-A RV Space Rental	13,295.00-	50.00	750.00	700.00-	13,995.00-
48205-A Pavillions - Henningsen, A-D	10,201.00-		250.00	250.00-	10,451.00-
48206-A Outdoor Area Rentals,	15,551.00-			0.00	15,551.00-
48207-A Open Ride Revenue	5,410.00-	250.00	220.00	30.00	5,380.00-
48500-A Utility Reimbursement	9,027.97-			0.00	9,027.97-
48600-A Interim Parking Revenue	63,430.00-			0.00	63,430.00-
48726-A Capital Bar	30,384.59-		5,682.15	5,682.15-	36,066.74-
48727-A Sportsman's & Outdoor Expo	17,293.75-		21,116.81	21,116.81-	38,410.56-
48801-A Other Revenues	3,713.33-	22.00	5.22	16.78	3,696.55-
48803-A Interim Food Concessions	8,165.63-			0.00	8,165.63-
48804-A FOF Memberships	4,312.00-	70.00		70.00	4,242.00-
48805-A Recycling revenue	1,310.92-			0.00	1,310.92-
48807-A Association Memberships	518.00-			0.00	518.00-
49510-A Interest Earnings	473.99-			0.00	473.99-
49515-A NSF & ATM Revenue	1,888.79-			0.00	1,888.79-
50100-A ADM - Permanent Salaries	166,380.38	8,565.16		8,565.16	174,945.54
50200-A ADM - Temporary Salaries	12,327.26			0.00	12,327.26
50310-A Admin Benefits - Employers Share	69,018.00	6,824.83		6,824.83	75,842.83
50320-A ADM - Payroll Taxes Employer	3,496.18	130.05		130.05	3,626.23
50330-A Workers' Compensation	4,281.75	1,601.75		1,601.75	5,883.50
50400-A Professional Services	2,288.07	251.34		251.34	2,539.41
50500-A Directors Expense	3,435.61		291.36	291.36-	3,144.25
50600-A Employee Expense	10.00	6,300.89		6,300.89	6,310.89
50610-A Employee's Travel	617.11			0.00	617.11
50700-A Office Supplies	6,771.71	1,552.92		1,552.92	8,324.63
50750-A Computing Expenses	5,331.22	361.91		361.91	5,693.13
50765-A Administrative Publicity	919.80	29.17		29.17	948.97
50800-A Telephone	4,242.49			0.00	4,242.49
50850-A Postage	2,701.75			0.00	2,701.75
50900-A Dues & Subscriptions	4,134.00			0.00	4,134.00
51000-A Insurance	9,913.75	2,255.75		2,255.75	12,169.50
51100-A Loan Interest	14,634.03	404.57		404.57	15,038.60
51150-A ADM - Bank Charges	2,627.79	109.68	0.01	109.67	2,737.46
51200-A Unemployment Insurance	2,270.96			0.00	2,270.96
52100-A Maint - Permanent Salaries	90,879.34	4,601.76		4,601.76	95,481.10
52200-A Maint - Temporary Salaries	41,926.63	667.00		667.00	42,593.63
52210-A Maint - Benefits Employer Share	15,096.50	1,792.10		1,792.10	16,888.60
52220-A Maint - Payroll Taxes, Employee Share	4,606.60	121.09		121.09	4,727.69
52300-A Maint - Professional Services	1,495.00			0.00	1,495.00
52500-A Rental Maintenance Equipment	6,105.87	434.00		434.00	6,539.87
52800-A Electricity/Propane/Water/Sewer	40,010.31	1,046.86		1,046.86	41,057.17
52900-A Other	23,091.83	541.26		541.26	23,633.09
53000-A Buildings & Grounds - Other	46,095.89	4,495.64		4,495.64	50,591.53
53100-A Trash Removal - Cleanup	10,806.94			0.00	10,806.94
53200-A Maintenance Other	10,730.30			0.00	10,730.30
53500-A Interim Parking %	9,825.00	642.00		642.00	10,467.00
53510-A Interim Parking Supplies	320.19			0.00	320.19
53520-A Interim Parking Wages	8,967.50	45.00		45.00	9,012.50
53530-A Interim Parking Taxes	673.10	3.44			676.54
54200-A PUB - Professional Services	5,070.80			0.00	5,070.80
54300-A PUB - Supplies & Expense	271.91	82.76		82.76	354.67

10-0222-2B.25

Trial Balance
(10/1/2010 - 10/31/2010)

El Dorado County
Marta

Unit Of Measure: \$

Monday, October 25, 2010 11:33:22AM

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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
54400-A PUB - Advertising	14,795.57	808.50		808.50	15,604.07
54500-A PUB - Promotional Expense	564.92	208.60		208.60	773.52
54700-A PUB - VIP/Media Night	2,077.06			0.00	2,077.06
54750-A El Dorado Rose Expenses	446.03			0.00	446.03
54800-A Fair Printing	1,958.58			0.00	1,958.58
54900-A Pageant Expenses	9,171.70			0.00	9,171.70
56100-A Fair Gate - Wages	16,343.79			0.00	16,343.79
56102-A Fair Parking - Wages	8,171.25			0.00	8,171.25
56110-A Fair Security - Wages	10,505.54			0.00	10,505.54
56120-A Gate,Security,Parking - Payroll Taxes Em	2,679.07			0.00	2,679.07
56200-A Gate - Professional Services	3,650.00			0.00	3,650.00
56300-A Gate - Supplies & Expense	3,565.65			0.00	3,565.65
57105-A Blast Expenses	9,644.20			0.00	9,644.20
57200-A MF - Parking Lot Supplies/Expense	315.13			0.00	315.13
57205-A Interim Supplies & Expenses	747.38			0.00	747.38
57300-A MF - Professional Services	12,572.50			0.00	12,572.50
57700-A MF - Sponsorship Expense	100.00			0.00	100.00
57705-A Bingo Expense	12,856.91			0.00	12,856.91
57825-A Crab Feed Expenses	115.82			0.00	115.82
57826-A Capital Bar	11,143.83	1,940.47-		1,940.47-	9,203.36
57827-A Sportsman's & Outdoor Expo	10,524.34	24,914.63		24,914.63	35,438.97
58100-A PREM - Cash Awards	16,065.73			0.00	16,065.73
58200-A PREM - Ribbons & Trophies	5,314.83			0.00	5,314.83
58400-A Friends of Fair Plaques	2,054.04			0.00	2,054.04
63200-A EXH - Judges	6,115.38			0.00	6,115.38
63300-A EXH - Professional Services	15,802.31			0.00	15,802.31
63400-A EXH - Supplies & Expense	6,626.41			0.00	6,626.41
63500-A EXH - Tent & Booth Rental	5,519.00			0.00	5,519.00
63600-A EXH - Decorations	4.35			0.00	4.35
63700-A EXH - Premium Book Printing	3,574.02			0.00	3,574.02
63800-A EXH - Comm Wine-Supplies & Exp	16,909.50	25.64		25.64	16,935.14
63900-A Fair Horse Shows 4H/ML	3,700.04			0.00	3,700.04
64101-A Schooling Horse Show Expenses	4,067.15	850.00		850.00	4,917.15
66200-A ATTR - Fair Entertainment Services	31,218.74			0.00	31,218.74
66210-A Fair Entertainment Supplies & Exp	718.41			0.00	718.41
66220-A Fair Entertainment	85,856.30			0.00	85,856.30
66230-A Fair Entertain Lodging	3,587.15			0.00	3,587.15
66600-A Destruction Derby Expense	6,500.00			0.00	6,500.00
72300-A Equipment	2,083.26	1,500.00		1,500.00	3,583.26
80000-A Prior Year Operating Expense Adjustment	65.67-			0.00	65.67-
85000-A Cash Over/Under - Tlx Sales	96.99			0.00	96.99
85001-A Cash Over /Under - Other	41.01			0.00	41.01
94500-A Millennium Flex Expense	5,850.89	450.00	6,300.89	5,850.89-	0.00
\$ Grand Totals	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	452,112.41	452,112.41	0.00	0.00

EL DORADO COUNTY FAIR

BALANCE SHEET

October 31, 2010

ASSETS		
Cash	883,748.17	
Accounts Receivable	(25,289.82)	
Deferred Expenses	-	
Deferred Loan Expense	2,092.33	
Total Liquid Assets		860,550.68
Construction in Progress	3,432.74	
Land & Land Improvements	90,987.05	
F/A -Buildings & Improvements	4,993,752.01	
Accumulated Depreciation - Buildings/Imp	(2,527,409.53)	
F/A - Equipment	132,131.58	
Accumulated Depreciation - Equipment	(111,921.99)	
Total Fixed Assets		2,580,971.86
TOTAL ASSETS		3,441,522.54
LIABILITIES & NET RESOURCES		
LIABILITIES		
Accounts Payable	31,096.51	
Payroll Liabilities	116,465.83	
Deferred Income	152,296.75	
Mother Lode Area Fairs Funds	-	
Cleaning & Key Deposits	800.00	
Other liabilities	6,934.49	
Compensated Leave Liability	29,586.92	
Long Term Debt	647,347.95	
	-	
Total Liabilities		984,528.45
Inv. in Capital Assets		-
NET RESOURCES		
Net Resources	2,180,740.23	
Net Income/Net Loss	225,228.99	
Net Resources Available - Capital Outlay	-	
Project Reimbursement	51,024.87	
Net Projects	-	
Other Revenue Program	-	
Total Resources Available		2,456,994.09
TOTAL LIABILITIES & RESOURCES		3,441,522.54

EL DORADO COUNTY FAIR

Statement of Operations

October 31, 2010

	Acct. No.	Actuals 2009	Current YTD 10/31/10	Budget 2010	Balance of Budget	% Used 2010
OPERATING REVENUES:						
Fair Admissions	41000	202,047	182,536	203,000	20,464	90%
Industrial and Commerical Space	41500	78,463	62,235	78,643	16,408	79%
Carnival and Concessions	42000	179,039	177,295	183,300	6,005	97%
Exhibits	43000	28,424	28,827	29,112	286	99%
Horse Show	44000	20,997	13,844	19,039	5,195	73%
Fair Attractiona	46000	21,072	12,361	21,072	8,712	59%
Racetrack Rental	46009	67,626	69,430	69,000	(430)	101%
Miscellaneous Fair	47000	76,825	54,682	64,116	9,434	85%
Misc Non-Fair Programs	47005	72,371	107,623	43,000	(64,623)	250%
Grounds Rentals & Other Int Rev	48000	500,860	302,570	300,870	(1,700)	101%
Prior Year Revenue Adjustment	49000	10,523	-	-	-	0%
Other Operating Revenue	49500	4,046	2,363	3,475	1,112	68%
TOTAL OPERATING REVENUES		1,262,292	1,013,764	1,014,627	863	100%
OPERATING EXPENDITURES:						
Administration	50000	418,040	353,330	427,598	74,268	83%
Maintenance & General Operations	52000	454,818	309,252	379,656	70,404	81%
Interim Ent Expenses	53000	24,080	20,951	26,097	5,146	80%
Publicity	54000	47,984	35,456	49,119	13,663	72%
Attendance Operations	56000	46,317	44,915	48,108	3,193	93%
Miscellaneous Fair	57000	12,777	12,988	12,896	(92)	101%
Misc Non-Fair Programs	57005	59,977	68,459	21,000	(47,459)	326%
Premiums	58000	17,960	23,435	17,951	(5,484)	131%
Exhibits	63000	60,699	54,577	53,600	(977)	102%
Horse Show	64000	13,053	8,617	12,259	3,642	70%
Fair Entertainment Expense	66000	115,281	127,881	125,706	(2,175)	102%
Equipment	72300	6,072	3,583	1,500	(2,083)	239%
Prior Year	80000	21,438	(66)	-	66	0%
Cash over/under	85000	288	138	-	(138)	0%
Capital Expenditures	91000	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES		1,298,783	1,063,516	1,175,490	111,974	90%
Net Income/Loss from Operations		(36,491)	(49,752)	(160,863)	(111,111)	31%
STATE ALLOCATION	31000	124,000	136,400	136,400	-	100%
Contributions from Local Tax Source	33000	-	-	-	-	0%
		124,000	136,400	136,400	-	100%
Net Income/Loss after Allocations-Before Depreciatio		87,509	86,648	(24,463)	(111,111)	
Depreciation Expense	90000	147,686	-	151,553	151,553	0%
Prior Year Depreciation Adjustment	90001	2,622	-	-	-	0%
Net Income/Loss after Allocations-After Depreciation		-62,798	86,648	-176,016	-262,664	