



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

May 1, 2012

Ms. Jody Gray, CEO
El Dorado County Fair
P.O. Box 1537
Placerville, CA 95667

Dear Ms. Gray:

The Division of Fairs & Expositions (F&E) has completed its review of your 2012 budget. Enclosed is a signed copy.

Because F&E is no longer allocating state funds to ^{EL Dorado} ~~Plumas-Sierra~~ County Fair, approval of your budget is no longer necessary. However, we have reviewed it as a courtesy.

On behalf of Secretary Karen Ross and F&E, we would like to extend our best wishes for a great fair season!

Sincerely,


Rebecca Desmond, Director
Division of Fairs & Expositions

Enclosure



OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2012 to December 31, 2012

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
TOTAL NET RESOURCES, JANUARY 1:		2,151,391			
Unrestricted net resources		\$217,767	\$169,997	\$198,315	\$302,548
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,933,624	1,951,691	1,948,825	1,862,055
Subtotal (Total Net Resources)		2,151,391	2,121,688	2,147,140	2,164,603
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,069,747	1,048,593	1,089,712	1,086,104
State (Local/Base) Allocations (to Page 2):	31200	136,400	143,200	143,200	107,400 *
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900	118,713	26,587	0	0
One-time Revenue Sources (fire camp, sale of property, capital project aud	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000	35,000	35,000	35,000	0
TOTAL RESOURCES AVAILABLE		3,511,251	3,375,068	3,415,052	3,358,107
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,208,363	1,225,745	1,098,905	1,089,611
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,208,363	1,225,745	1,098,905	1,089,611
Depreciation Expense (From Page 10)	90000	155,747	151,179	151,544	146,228
TOTAL RESOURCES APPLIED		1,364,110	1,376,924	1,250,448	1,235,839
TOTAL NET RESOURCES, DECEMBER 31:	29100	\$2,147,140	\$1,998,144	\$2,164,603	\$2,122,269
Unrestricted Net Resources Available for Operations		198,315	111,626	302,548	387,773
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,948,825	1,886,519	1,862,055	1,734,496
Subtotal (Total Net Res Check Figure - should equal #29100)		\$2,147,140	\$1,998,145	\$2,164,603	\$2,122,269
Reserve Percentage		16.4%	9.1%	27.5%	35.6%

ALL FAIRS:

COUNTY APPROVALS (County Fairs Only):

President, Board of Directors

Date

Chairman, Board of Supervisors

Date

Chief Executive Officer

Date

County Clerk

Date

DEPARTMENT OF FOOD & AGRICULTURE

Director

Date

Summary of Operations

El Dorado County Fair

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
OPERATING REVENUES:					
Admissions to Grounds	41000	182,594	189,469	218,393	218,393
Commercial Space	41500	61,920	60,000	65,840	65,000
Concessions	42000	176,937	171,500	180,528	181,000
Exhibits	43000	28,764	28,485	29,809	29,628
Horse Show	44000	17,659	17,400	17,316	20,120
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	12,361	4,500	8,876	8,500
Motorized Racing	46109				
Interim Attractions	46009	70,110	69,000	60,702	69,000
Miscellaneous Fair	47000	54,910	65,743	83,551	76,600
Miscellaneous Non-Fair Programs	47005	85,119	69,847	49,293	61,000
Interim Revenue	48000	376,471	370,119	371,827	354,563
Prior Year Revenue Adjustments	49000			908	
Other Operating Revenue	49500	2,903	2,530	2,669	2,300
TOTAL OPERATING REVENUES (to Page 1)		1,069,747	1,048,593	1,089,712	1,086,104
OPERATING EXPENDITURES:					
Administration	50000	435,665	458,329	418,887	410,669
Maintenance & General Operations	52000	364,882	394,426	340,072	344,341
Publicity	54000	35,457	32,561	29,837	28,470
Attendance Operations	56000	44,915	45,328	51,152	51,150
Miscellaneous Fair	57000	12,988	12,988	13,984	13,660
Miscellaneous Non-Fair Programs	57005	73,840	61,350	50,851	51,291
Premiums	58000	23,435	23,369	16,448	16,554
Exhibits	63000	55,307	52,116	41,625	32,532
Horse Show	64000	10,703	6,800	14,568	14,570
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	127,881	116,937	110,941	108,000
Motorized Racing	66109				
Interim Entertainment	66009	21,075	21,541	16,389	18,374
Equipment (Funded by Fair)	72300	3,583			
Prior Year Expense Adjustments	80000	(1,518)		(5,811)	
Cash (over/under)	85000	152		(38)	
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		1,208,363	1,225,745	1,098,905	1,089,611
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		(138,617)	(177,152)	(9,193)	(3,507)
Depreciation Expense	90000	155,747	151,179	151,544	146,228
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(294,364)	(328,331)	(160,737)	(149,735)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	136,400	143,200	143,200	107,400
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		35,000	35,000	35,000	
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		\$32,783	\$1,048	\$169,007	\$103,893
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(\$122,964)	(\$150,131)	\$17,463	(\$42,335)

Detail of Revenues

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	139,759	146,800	170,833	170,833
Discounted Fair Admissions	41020	42,835	42,669	47,560	47,560
TOTAL ADMISSIONS REVENUE	41000	182,594	189,469	218,393	218,393
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	61,920	60,000	65,840	65,000
Inside Commercial Space	41520				
TOTAL COMMERCIAL SPACE REVENUE	41500	61,920	60,000	65,840	65,000
CONCESSIONS REVENUE:					
Carnival	42100	63,511	60,000	56,895	57,000
Carnival: Pre-Sale	42110	51,489	50,000	53,105	53,000
Food Concessions	42200	56,465	56,000	65,009	65,500
Non-Food Concessions	42300	5,472	5,500	5,519	5,500
TOTAL CONCESSIONS REVENUE	42000	176,937	171,500	180,528	181,000
EXHIBITS REVENUE:					
Entry Fees	43100	5,273	5,335	7,860	7,800
Commercial Wine Entry Fees	43120	14,650	14,650	12,453	12,453
Fair Activities	43150	7,386	7,300	8,191	8,200
Book Awards	43200	1,455	1,200	1,305	1,175
TOTAL EXHIBITS REVENUE	43000	28,764	28,485	29,809	29,628
HORSE SHOW REVENUE:					
Admissions	44100				
Schooling Shows	44200	10,572	10,000	11,840	13,320
Fair Horse Shows	44205	6,387	6,700	5,006	6,700
Horse Show Award Donations	44300	700	700	470	100
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	17,659	17,400	17,316	20,120
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 2010	Budgeted 2011	Estimated 2011	Proposed 2012
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100				
Scholarship Program (MED) sponsor & admiss	46200	3,233	4,500	0	0
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby/Grandstand Admissions	46400	9,128	0	8,876	8,500
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	12,361	4,500	8,876	8,500
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
		0	0	0	0
Racetrack Rental	46109	70,110	69,000	60,702	69,000
TOTAL INTERIM ATTRACTIONS REVENUE	46009	70,110	69,000	60,702	69,000
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	22,565	27,013	26,250	26,000
RV & Camping Fees	47101	3,445	3,200	5,220	5,200
Commercial Wine BBQ	47300	1,133	1,200	1,453	1,400
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500	2,333	2,330	1,740	2,000
Camping Fees (Fairtime)	47700				
Other (Explain)	47800				
Sponsorships	47900	25,434	32,000	48,888	42,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	54,910	65,743	83,551	76,600
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast Admissions	47105	16,133	16,600	9,141	15,000
Crab Feed	48725	6,572	9,000	9,000	9,000
Sportsman's Expo	48727	42,390	44,247	29,998	37,000
ASCS Race	48728	0	0	1,154	0
Bingo	47615	20,024	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	85,119	69,847	49,293	61,000

Detail of Revenues

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
INTERIM REVENUE:					
Rental of Buildings	48100	123,494	120,000	120,000	120,000
Long Term Rentals	48150	68,336	71,946	71,946	64,718
RV Space	48201	14,920	15,900	15,665	15,665
Pavillions Rental	48205	10,849	10,451	14,726	13,500
Outdoor Rental Areas	48206	15,936	15,551	15,200	15,200
Open Ride Revenue	48207	5,765	6,000	5,612	5,600
Utility Reimbursement	48500	13,496	12,779	13,250	11,960
Janitorial Supply Reimbursement	48501				
Interim Parking Revenue	48600	66,640	65,500	58,231	62,000
Capital Bar	48726	37,048	32,000	30,000	26,300
Other Revenues (includes Maint Mania)	48801	4,767	7,000	4,800	500
Interim Food Concessions	48803	8,970	7,000	13,042	13,000
F of F Memberships	48804	4,312	4,242	7,700	4,200
Recycling Revenue	48805	1,420	1,250	1,420	1,420
Association Memberships	48807	518	500	235	500
TOTAL INTERIM REVENUE	48000	376,471	370,119	371,827	354,563
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000			908	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	831	630	769	400
Donations/Sponsorships (general)	49520				
ATM	49515	2,073	1,900	1,900	1,900
Gain on Sale of Asset	49540				
TOTAL OTHER OPERATING REVENUE	49500	2,903	2,530	2,669	2,300

Detail of Expenditures

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	220,127	220,025	210,610	210,610
Salaries & Wages - Temporary	50200	13,716	17,700	14,498	14,498
Compensated Absences Expense	50300	2,492	2,238	-9,324	-1,013
Employee Benefits - Employer's Share	50310	94,435	96,616	102,742	104,996
Payroll Taxes	50320	4,413	4,691	4,400	4,400
Worker's Compensation Insurance	50330	5,884	6,802	5,103	3,989
Professional Services (Contractual)	50400	3,303	3,333	10,608	3,408
Director's Expense	50500	3,267	5,000	3,649	4,826
Director's Travel	50510	0	176	0	0
Traveling/Training Expense - Employees	50600	6,311	7,258	5,185	2,819
Employee Travel	50610	617	900	687	500
Office Supplies and Expense	50700	8,620	9,500	5,500	5,500
Computer Expenses	50750	6,434	6,000	7,500	5,000
Administrative Printing	50760	0	114	100	100
Administrative Publicity	50765	1,895	1,000	336	500
Telephone and Postage	50800	6,207	6,330	5,964	6,000
Postage	50850	2,983	3,315	2,800	2,800
Dues and Subscriptions	50900	4,409	4,134	4,095	2,355
Insurance (General Liability)	51000	12,170	13,000	9,812	8,930
Loan Interest	51100	29,108	37,397	29,054	24,883
Bank Charges	51150	3,358	3,800	2,000	2,000
Unemployment Insurance (Non-reimbursed)	51200	4,698	8,000	3,568	3,568
Bad Debt Expense	51300	1,218	1,000	0	0
Current Year Bad Debt Expense	51400				
TOTAL ADMINISTRATION EXPENSE	50000	435,665	458,329	418,887	410,669
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	119,687	122,701	114,852	117,254
Salaries & Wages - Temporary	52200	38,915	49,552	41,500	42,500
Employee Benefits	52210	20,453	23,296	15,642	15,963
Payroll Taxes	52220	4,792	5,770	4,963	4,910
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	1,495	1,495	1,439	440
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	6,540	6,106	9,840	5,774
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	57,840	62,000	54,536	54,000
Maintenance of Equipment - Supplies & Expense	52900	27,756	35,766	18,500	25,000
Small Tools	52950	378	1,000	1,200	400
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	64,088	71,740	61,100	61,100
Trash Removal, Clean up (Contractual)	53100	12,170	15,000	16,500	17,000
Other (Explain) Bingo	53200	10,769	0	0	0
TOTAL MAINTENANCE EXPENSE	52001	364,882	394,426	340,072	344,341

Detail of Expenditures

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
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	5,071	5,100	7,104	7,100
Supplies and Expense	54300	355	355	514	514
Advertising	54400	15,614	15,604	19,267	18,416
Promotional Expense	54500	774	774	1,217	1,150
Public Relations Expense	54600				
Pre-Fair Events	54700	1,753	1,600	1,228	800
El Dorado Rose	54750	446	446	293	292
Fair Printing	54800	1,959	1,959	198	198
Pageant Expense	54900	9,487	6,723	16	0
TOTAL PUBLICITY EXPENSE	54000	35,457	32,561	29,837	28,470
ATTENDANCE OPERATIONS:					
Gate Wages	56100	16,344	16,497	16,635	16,637
Parking Wages	56102	8,171	8,182	10,670	10,664
Guest Services	56110	10,506	11,001	13,993	13,993
Payroll Taxes	56120	2,679	2,728	3,206	3,206
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	3,650	3,650	3,650	3,650
Supplies and Expense	56300	3,566	3,270	2,998	3,000
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	44,915	45,328	51,152	51,150
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100				
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Parking Supplies Expenses	57200	315	315	206	206
Professional Services Fair	57300	12,573	12,573	13,454	13,454
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships Expense	57700	100	100	324	0
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	12,988	12,988	13,984	13,660
MISCELLANEOUS NON-FAIR PROGRAMS:					
Family Blast	57105	9,644	9,611	9,524	7,890
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125	0	0	0	0
Supplies & Expense	57205	534			
Attendance	57405				
Bingo	57705	14,461	0	0	0
Crab Feed	57825	3,153	6,000	4,300	4,300
Capital Bar	57826	10,035	10,300	5,230	5,500
Sportsman's Expo	57827	36,012	35,439	30,127	33,601
ASCS Race	57828	0	0	1,670	0
TOTAL MISC. NON-FAIR PROGRAMS	57005	73,840	61,350	50,851	51,291

Details of Expenditures

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	16,066	16,000	10,480	10,500
Trophies, Medals, Ribbons	58200	5,315	5,315	3,914	4,000
Sponsored Cash Awards	58300				
Friends of Fair Palques	58400	2,054	2,054	2,054	2,054
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	23,435	23,369	16,448	16,554
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	6,040	6,115	5,501	5,500
Professional Services - Other (Contractual)	63300	16,102	15,802	14,719	8,355
Supplies and Expense	63400	7,115	5,800	3,113	3,113
Tent & Booth Rental	63500	5,519	5,519	5,519	5,519
Decorations	63600	4	0	2,799	50
Entry Guide/Postcards	63700	3,574	3,500	395	395
Commercial Wine	63800	16,952	15,380	9,579	9,600
TOTAL EXHIBITS EXPENSE	63000	55,307	52,116	41,625	32,532
HORSE SHOW EXPENSE (Including Premiums):					
Fair Horse Shows (ML & 4H/FFA)	63900	3,604	0	6,270	6,270
Schooling Horse Shows	64101	7,099	6,800	8,298	8,300
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	10,703	6,800	14,568	14,570

Detail of Expenditures

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
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	31,219	31,219	24,655	24,700
Supplies and Expense	66210	718	718	4,096	4,000
FAIR ENTERTAINMENT	66220	85,856	80,000	69,220	70,000
Entertainer Lodging	66230	3,587	5,000	2,260	2,300
Grandstand Entertainment	66600	6,500	0	10,710	7,000
Other (Explain)	66700				
TOTAL FAIR ENTERTAINMENT	66000	127,881	116,937	110,941	108,000
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Interim Parking Expense %	53500	10,467	7,500	0	0
Interim Parking Supplies	53510	320	320	483	639
Interim Parking Wages	53520	9,568	9,468	12,804	16,300
Interim Parking Payroll Taxes	53530	719	724	974	1,435
Worker's Compensation Insurance	66239				
Interim Supplies & Exp (includes Maint Mania)	57205	0	3,529	2,128	0
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	21,075	21,541	16,389	18,374

Detail of Expenditures

	Acct. No.	Actual 2010	Budgeted 2011	Estimated 2011	Proposed 2012
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
		3,583			
TOTAL EQUIPMENT EXPENSE	72300	3,583	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80000	(1,508)	0	(1,536)	0 **
Bad Debt Expense	80020	(10)	0	(4,275)	0
PRIOR YEAR EXPENDITURE	80000	(1,518)	0	(5,811)	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85000	111	0	145	0
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85001	41	0	(183)	0
CASH (OVER)/UNDER	85000	152	0	(38)	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	155,747	151,179	151,544	146,228
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		2011	2011	2012	Estimated vs. Proposed Fluctuation	
		No.	\$ Change				% Change	Budgeted
OPERATING REVENUES:								
Admissions to Grounds	41000	\$28,924	15.3%	\$189,469	\$218,393	\$218,393		
Commercial Space	41500	5,840	9.7%	60,000	65,840	65,000	(840)	-1.3%
Concessions	42000	9,028	5.3%	171,500	180,528	181,000	472	0.3%
Exhibits	43000	1,324	4.6%	28,485	29,809	29,628	(181)	-0.6%
Horse Show	44000	(84)	-0.5%	17,400	17,316	20,120	2,804	16.2%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	4,376	97.2%	4,500	8,876	8,500	(376)	-4.2%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009	(8,298)	-12.0%	69,000	60,702	69,000	8,298	13.7%
Miscellaneous Fair	47000	17,808	27.1%	65,743	83,551	76,600	(6,951)	-8.3%
Misc. Non-Fair Programs	47005	(20,554)	-29.4%	69,847	49,293	61,000	11,707	23.7%
Interim Revenue	48000	1,708	0.5%	370,119	371,827	354,563	(17,264)	-4.6%
Prior Year Revenue Adj	49000	908	#DIV/0!		908		(908)	-100.0%
Other Operating Revenue	49500	139	5.5%	2,530	2,669	2,300	(369)	-13.8%
TOTAL OPERATING REVENUES		41,119	3.9%	1,048,593	1,089,712	1,086,104	(3,608)	-0.3%
OPERATING EXPENDITURES:								
Administration	50000	(39,442)	-8.6%	458,329	418,887	410,669	(8,218)	-2.0%
Maintenance & Gen Ops	52000	(54,354)	-13.8%	394,426	340,072	344,341	4,269	1.3%
Publicity	54000	(2,724)	-8.4%	32,561	29,837	28,470	(1,367)	-4.6%
Attendance Operations	56000	5,824	12.8%	45,328	51,152	51,150	(2)	0.0%
Miscellaneous Fair	57000	996	7.7%	12,988	13,984	13,660	(324)	-2.3%
Misc. Non-Fair Programs	57005	(10,499)	-17.1%	61,350	50,851	51,291	440	0.9%
Premiums	58000	(6,921)	-29.6%	23,369	16,448	16,554	106	0.6%
Exhibits	63000	(10,491)	-20.1%	52,116	41,625	32,532	(9,093)	-21.8%
Horse Show	64000	7,768	114.2%	6,800	14,568	14,570	2	0.0%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(5,996)	-5.1%	116,937	110,941	108,000	(2,941)	-2.7%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	(5,152)	-23.9%	21,541	16,389	18,374	1,985	12.1%
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	(5,811)	#DIV/0!		(5,811)		5,811	-100.0%
Cash (over/under)	85000	(38)	#DIV/0!		(38)		38	-100.0%
Depreciation	90000	365	0.2%	151,179	151,544	146,228	(5,315)	-3.5%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		(126,476)	-9.2%	1,376,924	1,250,448	1,235,839	(14,610)	-1.2%
NET EFFECT		\$167,594	-51.0%	(\$328,331)	(\$160,737)	(\$149,735)	\$11,002	0

Exhibit I
BUDGET VARIANCE EXPLANATION

Fair Organization:

	Accounts	Budgeted 2011 to Estimated 2011	Estimated 2011 to Proposed 2012
41000	Admissions		
		Increase gate over expectations	
41500	Commercial		
42000	Concessions		
43000	Exhibits		
44000	Horse Show		
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		
47000	Misc. Fair		
		Sponsorship's increased by almost \$17,000	
47005	Misc. Non-Fair		
		Sportsman's Expo (2nd year event) was down in attendance and revenue by almost \$15,000	Blast & Expo did not meet expectations due to dates. Will change dates to get patrons.
48000	Interim		
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops		
		Did not give budgeted raises, reduced temp help, reduced expenses for vehicles & maint expenses.	
54000	Publicity		
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair		
		Reduced expenses to Capital Bar, Crab Feed & Expo.	
58000	Premiums		
63000	Exhibits		
		Reduced expenses of lodging for wine judges, did not print an entry guide in 2011.	
64000	Horse Show		
65000	Horse Racing		
65005	Satellite Wagering		
66000	Fair Entertainment		
66109	Motorized Racing		
66009	Interim Entertainment		
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		

CEO Signature

Date

Board President Signature

Date

Permanent Positions on Roster for 2012

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	12	43.58	hr	90,646	210,610
	Deputy	1-Jul	12	32.55	hr.	67,704	
	Administrative Assistant	1-Jul	12	15.47	hr	32,178	
	Administrative Assistant	1-Jul	1298 hrs.	15.47	hr.	20,082	
52100	Maintenance Supervisor	1-Jul	12	23.08	hr.	48,006	117,254
	Maintenance	9/8/2011	12	21.35	hr.	44,408	
	Maintenance	14-Nov	12	10.50	hr.	21,840	
	OT					3,000	

Temporary Positions Proposed for 2012

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of		Pay Rate		Amount Budgeted	
		Last	This	Employment		Amount	Per Unit	Detail	Account Totals
		Year	Year	No.	Unit				
502	PT Office/Exhibits	1	1	900	hr	11.00	hr	9,900	14,498
	PT Office/Exhibits	1	1	418	hr	11.00	hr	4,598	
522	Temp Maint/Racetrack	1	1	200	hr	9.00	hr	1,800	42,500
	Temp Maint/Interim	2	2	750	hr	9.00	hr	6,750	
	Temp Maint/Landscaping	1	1	800	hr	9.50	hr	7,600	
	Temp Maint/Fair	6	6	1453	hr	8.50	hr	12,350	
	Temp Maint/construction	1	1	1000	hr	14.00	hr	14,000	
53520	Interim Parkers			1321	hr	9.00	hr	11,890	11,890
				315	hr	14.00		4,410	4,410
									16,300
56100	Gate Admissions								16,637
	Supervisors	2	2	149	hr	25.00	hr	3,765	
	Sellers			1176	hr	9.50	hr	11,172	
	Travel			68	trips	25.00	trip	1,700	
56102	Fair Parking	17	17	1034	hr	8.50	hr	8,789	10,664
	Supervisor	1	1	75 93.75	hr	20.00	hr	1,875	
56110	Security	48	48	1473	hr	9.50	hr	13,993	13,993

Proposed 2012 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	
	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	
	Sorting	1			300	8,355 ✓
56200	Security Supervisor	1			3,000	
	Info Booths	1			650	3,650 ✓
54200	Design Services	1				
	Logo Design	1			500	
	Lodging				600	
	Publicist	1			6,000	7,100 ✓
57300	Police Dept				9,058	
	EMS & Fire				4,396	13,454 ✓
63900	Fair Horse Show Manager	1	This account contains other costs ✓		600	600
64101	Schooling Horse Show Manager	1	This account contains other costs ✓		2,000	2,000

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

El Dorado County Fair
(Legal Name of Fair)

0

(Location)

	Estimated 2011	Proposed 2012
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$5,434,581	\$5,483,281
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	48,700	0
Land Improvements	0	0
New Construction	0	0
Construction in Progress	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	48,700	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	5,483,281	5,483,281
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	5,483,281	5,483,281 **
DEPRECIATION:		
Accumulated Depreciation, January 1	2,795,078	2,946,622
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	151,544	146,228
Accumulated Depreciation, December 31	2,946,622	3,092,850
PP&E, NET OF DEPRECIATION, December 31	2,536,659	2,390,431
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	674,604	655,935 **
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,862,055	\$1,734,496

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 2011	Proposed 2012
SUMMARY: January 1, 2012 to December 31, 2012			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900		
Other (Specify)	31900		
TOTAL RESOURCES		0	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
RESOURCES APPLIED (Paid directly by CCA)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by CCA		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0

EL DORADO COUNTY FAIR

BALANCE SHEET

November 30, 2011

ASSETS		
Cash	472,659.95	
Accounts Receivable	4,395.74	
Deferred Expenses	-	
Deferred Loan Expense	868.75	
Total Liquid Assets		477,924.44
Construction in Progress	-	
Land & Land Improvements	90,987.05	
F/A -Buildings & Improvements	5,253,963.79	
Accumulated Depreciation - Buildings/Imp	(2,672,899.03)	
F/A - Equipment	144,877.33	
Accumulated Depreciation - Equipment	(121,586.33)	
Total Fixed Assets		2,695,342.81
TOTAL ASSETS		3,173,267.25
LIABILITIES & NET RESOURCES		
LIABILITIES		
Accounts Payable	11,693.86	
Payroll Liabilities	-	
Deferred Income	109,182.38	
Mother Lode Area Fairs Funds	-	
Cleaning & Key Deposits	(300.00)	
Other liabilities	400.72	
Compensated Leave Liability	32,079.28	
Long Term Debt	668,444.69	
	-	
Total Liabilities		821,500.93
Inv. in Capital Assets		-
NET RESOURCES		
Net Resources	2,147,140.08	
Net Income/Net Loss	204,626.24	
Net Resources Available - Capital Outlay	-	
Project Reimbursement	-	
Net Projects	-	
Other Revenue Program	-	
Total Resources Available		2,351,766.32
TOTAL LIABILITIES & RESOURCES		3,173,267.25