El Dorado County Fair
Association, Inc.
A 501 (C) 3 Non-Profit Corporation
P.O. Box 1537 Placerville, CA 95667 530-621-5860 fax 530-295-2566

Date: February 23, 2010

Board of Supervisors
330 Fair Lane
Placerville, CA 95667

Dear Board Members:

Subject: Fair 2010 Budget

Recommendation: Requesting approval and signature of Board Chair for the El Dorado County Fair 2010 Budget in the amount of $1,175,490, this has been approved by the Fair Board of Directors.

Reason for Recommendation: California Department of Food and Agriculture, Division of Fairs and Expositions requests El Dorado County Board of Supervisor approval.

Fiscal Impact: None

Net County Cost: None

Action to be Taken Following Approval: Board Chair to sign budget and return to Fair.

Sincerely,

Jody W Gray

Jody W. Gray
El Dorado County Fair, CEO

EL DORADO COUNTY
BOARD OF SUPERVISORS
AGENDA TRANSMITTAL
MEETING OF March 9, 2010

AGENDA TITLE: 2010 Fair Budget Approval

DEPARTMENT: El Dorado County Fair	**DATE:** February 23, 2010	**CAO USE ONLY**
CONTACT: Jody W. Gray	**PHONE:** 621-5863	

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:
Fair manager requesting approval and signature of Chair for the El Dorado County Fair 2010 Budget, which has been approved by the Fair Board of Directors at their October 14, 2009 meeting and has been approved by the California Department of Food & Agriculture, Division of Fairs & Expositions on 12/21/2009.

CAO RECOMMENDATION:

Financial impact? ( ) Yes (X) No

Funding Source: ( ) Gen Fund (X) Other

BUDGET SUMMARY:
Total Est. Cost $_-0-______
Funding
Budgeted $___________
New Funding $ ___________
Savings* $____________
Other $ ___________
Total Funding Available $____-0-___
Change in Net County Cost $____-0-

* Explain

CAO Office Use Only:
4\5's Vote Reqd. ( ) Yes ( ) No
Change in Policy ( ) Yes ( ) No
New Personnel ( ) Yes ( ) No
CONCURRENCES:
Risk Management
County Counsel
Other

BOARD ACTIONS:

Vote: Unanimous _________ Or

Ayes:

Noes:

Abstentions:

Absent:

I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors.

Date:

Attest: Board of Supervisors Clerk

By:

Rev. 7/96 j:\agendafin

OPERATING BUDGET

_________ DISTRICT AGRICULTURAL ASSOCIATION _____________ COUNTY

Conducting The El Dorado County Fair

at Placerville, California

For the period of January 1, 2010 to December 31, 2010

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		$91,605	$153,780	$168,831	$202,070
Restricted resources		0	0	0	0
Investment in Capital Assets, Net of Related Debt		1,736,166	2,023,568	2,011,909	1,950,328
Subtotal (Total Net Resources)		1,827,771	2,177,348	2,180,740	2,152,397
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,101,034	1,021,835	1,209,534	1,014,627
State (Local/Base) Allocations (to Page 2):	31200	124,000	124,000	124,000	136,400
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900	28,420	25,620	25,636	125,500
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
P, G & E Photovoltaic Grants Posted to 490000 Prior Year Adj		432,075			
Other (e.g., Flex Capital used for oper.) (From Sched 8B & to Page 2)	34000	41,255		30,000	25,000
TOTAL RESOURCES AVAILABLE		3,554,555	3,348,803	3,569,910	3,453,924
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		1,190,896	1,145,826	1,270,298	1,175,490
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,190,896	1,145,826	1,270,298	1,175,490
Depreciation Expense (From Page 10)	90000	147,468	136,863	147,215	151,553
Prior Year Depreciation Adjustment	90001	35,451			
TOTAL RESOURCES APPLIED		1,373,815	1,282,689	1,417,513	1,327,043
TOTAL NET RESOURCES, DECEMBER 31:	29100	$2,180,740	$2,066,114	$2,152,397	$2,126,881
Unrestricted Net Resources Available for Operations		168,831	112,420	202,070	148,726
Restricted Net Resources		0	0	0	0
Investment in Capital Assets (From Schedule 7)		2,011,909	1,953,694	1,950,328	1,978,154
Subtotal (Total Net Res Check Figure - should equal #29100)		$2,180,740	$2,066,114	$2,152,397	$2,126,881
Reserve Percentage		14.2%	9.8%	15.9%	12.7%

ALL FAIRS:

10/14/09

President, Board of Directors — Date

10/14/09

Chief Executive Officer — Date

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors — Date

County Clerk — Date

DEPARTMENT OF FOOD & AGRICULTURE

12/21/09

Director — Date

10-0222 A-3

Summary of Operations | **El Dorado County Fair**

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
OPERATING REVENUES:					
Admissions to Grounds	41000	$191,902	$181,935	$201,796	$203,000
Commercial Space	41500	82,255	76,280	78,643	78,643
Concessions	42000	168,761	175,200	179,079	183,300
Exhibits	43000	24,515	22,840	28,424	29,112
Horse Show	44000	17,605	17,000	17,482	19,039
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	18,555	16,500	21,072	21,072
Motorized Racing	46109				
Interim Attractions	46009	62,263	65,000	69,000	69,000
Miscellaneous Fair	47000	75,914	60,130	63,778	64,116
Miscellaneous Non-Fair Programs	47005	81,725	95,000	48,246	23,000
Interim Revenue	48000	376,048	305,250	488,400	320,870
Prior Year Revenue Adjustments	49000	(9,494)		10,139	
Other Operating Revenue	49500	10,985	6,700	3,475	3,475
TOTAL OPERATING REVENUES (to Page 1)		1,101,034	1,021,835	1,209,534	1,014,627
OPERATING EXPENDITURES:					
Administration	50000	376,729	350,142	400,780	427,598
Maintenance & General Operations	52000	342,422	374,119	449,728	379,656
Publicity	54000	53,531	50,448	48,073	49,119
Attendance Operations	56000	51,478	49,913	45,860	48,108
Miscellaneous Fair	57000	19,074	12,185	12,761	12,896
Miscellaneous Non-Fair Programs	57005	65,412	85,040	54,326	21,000
Premiums	58000	18,791	18,975	17,960	17,951
Exhibits	63000	56,714	52,535	59,503	53,600
Horse Show	64000	20,744	9,450	12,263	12,259
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment Expense	66000	122,623	123,641	115,588	125,706
Motorized Racing	66109				
Interim Entertainment Expense	66009	20,329	19,378	23,163	26,097
Equipment (Funded by Fair)	72300	4,500		6,072	1,500
Prior Year Expense Adjustments	80000	(4,003)		24,140	
Cash (over/under)	85000	1,297		81	
Other Operating Expense	94000	41,255			
TOTAL OPERATING EXPENDITURES (to Page 1)		1,190,896	1,145,826	1,270,298	1,175,490
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		(89,862)	(123,991)	(60,764)	(160,863)
Depreciation Expense	90000	147,468	136,863	147,215	151,553
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(237,330)	(260,854)	(207,979)	(312,416)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	124,000	124,000	124,000	136,400
OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1)		41,255		30,000	25,000
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		$75,393	$9	$93,236	$537
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		($72,075)	($136,854)	($53,979)	($151,016)

Detail of Revenues

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	145,256	140,600	151,656	152,000
Discounted Fair Admissions	41020	46,646	41,335	50,140	51,000
TOTAL ADMISSIONS REVENUE	41000	191,902	181,935	201,796	203,000
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	82,255	76,280	78,643	78,643
Inside Commercial Space	41520				
TOTAL COMMERCIAL SPACE REVENUE	41500	82,255	76,280	78,643	78,643
CONCESSIONS REVENUE:					
Carnival	42100	68,560	82,000	75,760	83,000
Carnival: Pre-Sale	42101	36,440	28,000	34,420	32,000
Food Concessions	42200	57,577	59,000	62,599	62,000
Non-Food Concessions	42300	6,184	6,200	6,300	6,300
TOTAL CONCESSIONS REVENUE	42000	168,761	175,200	179,079	183,300
EXHIBITS REVENUE:					
Entry Fees	43100	7,435	7,400	7,624	7,624
Commercial Wine Entries	43120	13,404	13,400	14,627	15,500
Fair Activities	43150	2,141	1,440	3,783	3,783
Donated & Sponsored Awards	43200	1,535	600	1,905	1,905
Advertising in Premium Book	43300	0	0	485	300
Other (Explain)	43400				
TOTAL EXHIBITS REVENUE	43000	24,515	22,840	28,424	29,112
HORSE SHOW REVENUE:					
Admissions	44100				
Entry and Stake Fees - Schooling Shows	44200	10,778	9,600	10,400	11,975
ML & 4H Fair Horse Shows	44205	6,157	7,000	6,718	6,700
Donations for Special Prizes	44300	670	400	364	364
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	17,605	17,000	17,482	19,039
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 2008	Budgeted 2009	Estimated 2009	Proposed 2010
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100				
Queen Pageant Admissions	46200	7,161	5,000	9,730	9,730
4 Wheel-Drive Pull Admissions	46300				
Destruction Derby Admissions	46400	11,394	11,500	11,342	11,342
Performances Admissions	46500				
Other Admissions (Explain)	46600				
TOTAL FAIR ATTRACTIONS REVENUE	46000	18,555	16,500	21,072	21,072
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209				
Other Admissions (List) Racetrack Rental	46109	62,263	65,000	69,000	69,000
TOTAL INTERIM ATTRACTIONS REVENUE	46009	62,263	65,000	69,000	69,000
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	21,100	21,100	23,290	23,500
Fair Camping	47101	4,885	4,400	4,775	4,800
Fair Program Revenue	47200				
Comm Wine BBQ	47300	2,730	2,730	1,855	1,900
Exhibit Guide Revenue	47400				
Stall Rentals (Fairtime)	47500	1,919	1,900	1,916	1,916
Camping Fees (Fairtime)	47700				
Other (Explain)	47800				
Sponsorships	47900	45,280	30,000	31,942	32,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	75,914	60,130	63,778	64,116
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions - Blast	47105	20,529	20,000	18,246	18,000
Commercial Exhibits	47205				
Concessions	47305				
Exhibits	47405				
Other (Explain)	47505				
Bingo	47615	61,196	70,000	25,000	0
Festival of Trees - Crab Feed	48725	0	5,000	5,000	5,000
TOTAL MISC. NON-FAIR PROGRAMS	47005	81,725	95,000	48,246	23,000

Detail of Revenues

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
INTERIM REVENUE:					
Rental of Buildings	48100	152,372	138,700	129,239	115,000
Long Term Rental	48150	84,854	43,800	74,881	58,130
Grounds Rentals	48200				
RV Space Rental	48201	5,636	6,300	11,305	11,305
Pavilions Rental	48205	7,553	7,700	16,694	12,000
Outdoor Rental Areas	48206	19,283	17,500	21,285	21,285
Open Ride Revenue	48207	4,165	4,000	4,000	4,000
Equipment Rentals	48300				
Concessions Revenue	48400				
Utility Fee Reimbursement	48500	13,227	6,400	15,428	12,000
Janitorial Supply Reimbursement	48501	163	50	1,452	1,700
Interim Parking Revenue	48600	36,213	37,000	51,000	45,000
Other Interim Revenue (List)	48700				
Capital Bar	48726	12,700	16,000	17,900	20,000
Other Revenues	48801	18,113	5,300	130,000	5,300
Interim Food Concessions	48803	13,543	16,000	9,500	9,500
FOF Memberships	48804	4,854	5,000	4,166	4,000
Recycling Revenue	48805	2,908	1,000	1,250	1,250
Association Memberships	48807	464	500	300	400
TOTAL INTERIM REVENUE	48000	376,048	305,250	488,400	320,870
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	(9,494)	0	10,139	0
OTHER OPERATING REVENUE:					
Interest Earnings	49510	3,701	4,000	1,100	1,100
NSF & ATM Revenue	49515	2,784	2,700	2,375	2,375
Donations/Sponsorships (general)(Oth Op Rev)	49520	4,500	0	0	0
Other (Explain)	49530				
Gain on Sale of Asset	49540				
TOTAL OTHER OPERATING REVENUE	49500	10,985	6,700	3,475	3,475

Detail of Expenditures

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	201,444	211,040	205,893	220,025
Salaries & Wages - Temporary	50200	16,174	17,500	15,270	17,500
Compensated Absences Expense	50300	4,236	352	600	130
Employee Benefits - Employer's Share	50310	84,687	40,458	89,549	98,504
Payroll Taxes	50320	4,390	4,399	4,297	6,729
Worker's Compensation Insurance	50330	6,292	6,291	5,462	5,628
Professional Services (Contractual)	50400	3,308	3,281	3,525	3,500
Director's Expense	50500	3,037	7,000	1,964	4,939
Director's Travel	50510	0	0	176	176
Traveling/Training Expense - Employees	50600	0	2,000	4,715	4,715
Employee Travel	50610	565	450	600	600
Office Supplies and Expense	50700	6,692	12,000	13,318	12,500
Computing Expenses	50750	3,066	1,500	3,300	3,300
Administrative Printng	50760	0	0	114	114
Administrative Publicity	50765	198	0	463	300
Telephone and Postage	50800	8,168	8,400	7,600	7,600
Postage	50850	3,528	3,500	3,510	3,510
Dues and Subscriptions	50900	3,917	4,111	3,795	3,725
Insurance (General Liability)	51000	7,175	6,760	10,037	13,882
Other (Explain) Loan Interest	51100	2,276	13,500	20,416	14,000
Bank Charges	51150	2,646	2,600	3,221	3,221
Unemployment Insurance (Non-reimbursed)	51200	1,976	2,000	2,000	2,000
Audit Expense (Bad Debt)	51300	12,954	3,000	955	1,000
Current Year Bad Debt Expense	51400				
TOTAL ADMINISTRATION EXPENSE	50000	376,729	350,142	400,780	427,598
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	114,989	113,685	117,053	111,270
Salaries & Wages - Temporary	52200	40,760	45,200	45,200	49,720
Employee Benefits	52210	13,807	17,849	16,063	22,058
Payroll Taxes	52220	6,487	6,215	6,326	6,530
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	1,517	1,520	1,450	1,795
Rental - Land & Buildings	52400				
Rental - Maintenance Equipment	52500	6,331	6,330	6,917	7,117
Rental - Public Address & Intercom	52600				
Temporary Electrical Work (Contractual)	52700				
Light, Heat, Water and Power	52800	57,756	50,000	42,000	44,100
Maintenance of Equipment - Supplies & Expens	52900	23,173	27,000	26,166	35,766
Small Tools - Recycle	52950	0	1,800	1,800	1,800
Maint. of Bldgs. & Grounds- Supplies & Expens	53000	34,538	72,000	149,916	79,500
Trash Removal, Clean up (Contractual)	53100	22,327	18,000	21,063	20,000
Other (Explain)	53200	20,737	14,520	15,774	0
Special Repairs & Maintenance (List)	53300				
TOTAL MAINTENANCE EXPENSE	52001	342,422	374,119	449,728	379,656

Detail of Expenditures

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
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	11,473	11,500	7,016	9,000
Supplies and Expense	54300	456	450	400	400
Advertising	54400	19,538	23,000	23,000	23,000
Promotional Expense	54500	3,211	700	1,570	1,000
Public Relations Expense	54600				
Pre-Fair Events (VIP Night)	54700	1,191	1,500	2,042	1,750
El Dorado Rose Expense	54750	852	500	469	469
Other (Explain) (Fair Printing)	54800	929	900	999	1,000
Pageant Expense	54900	15,881	11,898	12,577	12,500
TOTAL PUBLICITY EXPENSE	54000	53,531	50,448	48,073	49,119
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent (Gate)	56100	14,999	15,000	16,414	16,497
Salaries & Wages - Temporary	56101				
Salaries & Wages - (Parking)	56102	7,455	10,375	7,652	7,655
Employee Benefits (Fair Security Wages)	56110	15,147	15,000	10,426	12,502
Payroll Taxes (Gate, Parking, Secuity Taxes)	56120	2,877	3,088	2,707	2,804
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200	6,611	3,650	3,650	3,650
Supplies and Expense	56300	4,389	2,800	5,011	5,000
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	51,478	49,913	45,860	48,108
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	4,204	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense(Parking Lot Supp & Exp)	57200	278	275	0	150
Prof Services	57300	11,709	11,710	12,546	12,546
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700	2,883	200	215	200
Other (Explain)	57800				
Commercial Exhibits & Concessions	57900				
TOTAL MISCELLANEOUS FAIR	57000	19,074	12,185	12,761	12,896
MISCELLANEOUS NON-FAIR PROGRAMS:					
Blast	57105	10,216	9,600	10,665	10,000
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205	1,999	0	2,000	2,000
Publicity	57305				
Bingo Expense	57705	44,654	63,940	34,713	0
Festival of Trees-Crab Feed	57825	472	3,300	3,300	3,300
Other (Explain) Capital Bar	57826	8,071	8,200	3,648	5,700
TOTAL MISC. NON-FAIR PROGRAMS	57005	65,412	85,040	54,326	21,000

Details of Expenditures

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	12,034	12,100	12,451	12,451
Trophies, Medals, Ribbons	58200	4,872	5,000	4,062	4,000
Sponsored Cash Awards	58300	10	0	0	0
Sponsored Trophies, Medals, Ribbons	58400	1,875	1,875	1,447	1,500
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	18,791	18,975	17,960	17,951
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	5,679	6,000	5,409	6,000
Professional Services - Other (Contractual)	63300	16,563	16,500	15,497	15,500
Supplies and Expense	63400	6,826	2,700	7,274	5,500
Tent & Booth Rental	63500	8,360	9,960	11,689	8,900
Decorations	63600	607	600	1,601	1,200
Other (Explain) Prem Book Printing	63700	4,578	2,500	4,872	2,500
Comm Wine Supplies & Expense	63800	14,101	14,275	13,161	14,000
TOTAL EXHIBITS EXPENSE	63000	56,714	52,535	59,503	53,600
HORSE SHOW EXPENSE (Including Premiums):					
Fair Horse Shows 4H & ML	63900	9,642	4,150	4,959	4,959
Salaries & Wages - Permanent	64100				
Schooling Horse Shows	64101	11,102	5,300	7,304	7,300
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	20,744	9,450	12,263	12,259

Detail of Expenditures

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
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	26,041	26,141	29,967	29,967
Supplies and Expense	66210	953	700	739	739
Rodeo	66400				
Grounds Entertainment	66220	84,559	85,000	74,680	84,000
Lodging	66230	5,070	5,300	4,202	5,000
Grandstand Entertainment	66600	6,000	6,500	6,000	6,000
Other (Explain)	66700				
TOTAL FAIR ENTERTAINMENT	66000	122,623	123,641	115,588	125,706
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Interim Parking %	53500	7,065	7,600	8,011	8,000
Interim Parking Supplies	53510	278	278	461	3,400
Interim Parking Wages	53520	12,914	11,500	13,647	13,653
Interim Parking Taxes	53530	72	0	1,044	1,044
Salaries & Wages - Permanent	66208				
Salaries & Wages - Temporary	66209				
Employee Benefits	66219				
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	20,329	19,378	23,163	26,097

Detail of Expenditures

	Acct. No.	Actual 2008	Budgeted 2009	Estimated 2009	Proposed 2010
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) *(Cost less than $5,000 and life less than one year):*					
Stage		4,500			
Ticket Terminal			0	4,535	
Computer				1,537	
Computer					1,500
TOTAL EQUIPMENT EXPENSE	72300	4,500	0	6,072	1,500
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80000	(4,003)	0	24,140	0
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	(4,003)	0	24,140	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85000	852		100	0
Other	85001	445		(19)	0
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	1,297	0	81	0
DEPRECIATION EXPENSE: (To Sch 2 and Pg. 1)	90000	147,468	136,863	147,215	151,553
Prior Year Depreciation Adjustment	90001	35,451	0		
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other (Flex Capital Oper Expenses, etc) (From Sched 8B)	94500	41,255	0	0	0
TOTAL OTHER OPERATING EXPENSE	94000	41,255	0	0	0

Variance Report **Automatically prepared**

	Acct. No.	Budgeted vs. Estimated Fluctuation $ Change	Budgeted vs. Estimated Fluctuation % Change	2009 Budgeted	2009 Estimated	2010 Proposed	Estimated vs. Proposed Fluctuation $ Change	Estimated vs. Proposed Fluctuation % Change
OPERATING REVENUES:								
Admissions to Grounds	41000	$19,861	10.9%	$181,935	$201,796	$203,000	$1,204	0.6%
Commercial Space	41500	2,363	3.1%	76,280	78,643	78,643		
Concessions	42000	3,879	2.2%	175,200	179,079	183,300	4,221	2.4%
Exhibits	43000	5,584	24.4%	22,840	28,424	29,112	688	2.4%
Horse Show	44000	482	2.8%	17,000	17,482	19,039	1,557	8.9%
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	4,572	27.7%	16,500	21,072	21,072		
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009	4,000	6.2%	65,000	69,000	69,000		
Miscellaneous Fair	47000	3,648	6.1%	60,130	63,778	64,116	338	0.5%
Misc. Non-Fair Programs	47005	(46,754)	-49.2%	95,000	48,246	23,000	(25,246)	-52.3%
Interim Revenue	48000	183,150	60.0%	305,250	488,400	320,870	(167,530)	-34.3%
Prior Year Revenue Adj	49000	10,139	#DIV/0!		10,139		(10,139)	-100.0%
Other Operating Revenue	49500	(3,225)	-48.1%	6,700	3,475	3,475		
TOTAL OPERATING REVENUES		187,699	18.4%	1,021,835	1,209,534	1,014,627	(194,907)	-16.1%
OPERATING EXPENDITURES:								
Administration	50000	50,638	14.5%	350,142	400,780	427,598	26,818	6.7%
Maintenance & Gen Ops	52000	75,609	20.2%	374,119	449,728	379,656	(70,072)	-15.6%
Publicity	54000	(2,375)	-4.7%	50,448	48,073	49,119	1,046	2.2%
Attendance Operations	56000	(4,053)	-8.1%	49,913	45,860	48,108	2,248	4.9%
Miscellaneous Fair	57000	576	4.7%	12,185	12,761	12,896	135	1.1%
Misc. Non-Fair Programs	57005	(30,714)	-36.1%	85,040	54,326	21,000	(33,326)	-61.3%
Premiums	58000	(1,015)	-5.3%	18,975	17,960	17,951	(9)	-0.1%
Exhibits	63000	6,968	13.3%	52,535	59,503	53,600	(5,903)	-9.9%
Horse Show	64000	2,813	29.8%	9,450	12,263	12,259	(4)	0.0%
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(8,053)	-6.5%	123,641	115,588	125,706	10,118	8.8%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009	3,785	19.5%	19,378	23,163	26,097	2,934	12.7%
Equipment (Funded by Fair)	72300	6,072	#DIV/0!		6,072	1,500	(4,572)	-75.3%
Prior Year Expense Adj	80000	24,140	#DIV/0!		24,140		(24,140)	-100.0%
Cash (over/under)	85000	81	#DIV/0!		81		(81)	-100.0%
Depreciation	90000	10,352	7.6%	136,863	147,215	151,553	4,338	2.9%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		134,824	10.5%	1,282,689	1,417,513	1,327,043	(90,470)	-6.4%
NET EFFECT		$52,875	-20.3%	($260,854)	($207,979)	($312,416)	($104,437)	1

Permanent Positions on Roster for 2010

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	19.36	hr	20,134	
	Maintenance	1-Jul	6	20.32	hr	21,133	
	Maintenance	1-Jul	12	10.00	hr	20,800	111,270

Projected Employee Leave Balance
2010 Year-End Adjustment

Position	Estimated 2009					Projected 2010					Projected 2010 Year-End Adjustment
	$	HOURS			$	$	HOURS			$	
	* Hourly Salary	Vac. / AL / Holiday credits	PLP	CTO	Total	* Hourly Salary	Vac. / AL / Holiday credits	PLP	CTO	Total	
CEO	43.58	1			22	45.76					(22)
Deputy Manager	32.55	120		200	10,405	34.18	180		100	9,570	(834)
Office Assistant	15.47	10		96	1,641	16.24			168	2,728	1,087
Office Assistant	15.47	90		186	4,270	16.24	160		120	4,547	277
Maintenance Supervisor	23.08	176		144	7,367	24.23	180		100	6,784	(583)
Maintenance	19.36	43		146	3,648	20.32	99		65	3,332	(316)
Maintenance	10					10	40		12	520	520
Total Accrued Liability (should equal Acct 24500)		439		771	27,353		659		565	27,483	
Total budgeted carried forward to Acct. 50300											130

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

Temporary Positions Proposed for 2010

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed Last Year	# Employed This Year	Length of Employment No.	Length of Employment Unit	Pay Rate Amount	Pay Rate Per Unit	Amount Budgeted Detail	Amount Budgeted Account Totals
502	PT Office/Exhibits	1	1	950	hr	11.00	hr	10,450	
	PT Office	1	1	450	hr	11.00	hr	4,950	
	PT Office/Data Processing	1	1	130	hr	10.00	hr	1,300	
	VIP Coordinator	1	1	80	hr	10.00	hr	800	17,500
522	Temp Maint/Racetrack	1	1	200	hr	9.50	hr	1,900	
	Temp Maint/Interim	2	2	2602	hr	10.00	hr	26,020	
	Temp Maint/Landscaping	2	2	1300	hr	9.50	hr	12,350	
	Temp Maint/Fair	14	14	1050	hr	9.00	hr	9,450	49,720
53520	Interim Parkers			1517	hr	9.00	hr	13,653	13,653
56100	Gate Admissions								
	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	16,497
56102	Fair Parking	17	17	680	hr	8.50	hr	5,780	
	Supervisor	1	1	75	hr	25.00	hr	1,875	7,655
56110	Security	48	36	1316	hr	9.50	hr	12,502	12,502

Proposed 2010 Contractual Professional Services

ACCT. NO.	TYPE OF SERVICE	No. of Posi-tions	Est. Length of Services (hours, days, months) Number	Unit Rate	Amount Budgeted Detail	Account Totals
63300	Livestock Liaison	1			2,200	
	Asst Livestock	1			1,400	
	Livestock Supervisor	1			2,000	
	Livestock Asst	1			750	
	Entry Clerk	1			3,625	
	Fine Arts	1			400	
	Floriculture	1			100	
	Food Arts/Dairy Prod	1			300	
	Gems & Minerals	1			100	
	Livestock Clerk	2			1,050	
	Vet	1			500	
	Clothing	1			100	
	Preserves	1			100	
	Wool	1			100	
	Quilts	1			100	
	Ind Arts	1			200	
	Vendor Check in	1			500	
	Scale Cert				130	
	Lodging				1,845	15,500
56200	Security Supervisor	1			3,000	
	Info Booths	1			650	3,650
54200	Design Services	1			5,000	
	Logo Design	1			600	
	Lodging				512	
	Publicist	1			2,888	9,000
53500	Interim parking %	1			8,000	8,000
57300	Police Dept	1			9,058	
	EMS & Fire				3,488	12,546
63900	Fair Horse Show Manager	1	This account contains other costs		350	350
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 2009	Proposed 2010
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:		$5,196,504	$5,223,094
ACQUISITIONS OF FIXED ASSETS:			
Land		0	0
Buildings & Improvements:			
Major Maintenance (MMP) Projects			0
ADA Projects	Walkways	25,620	0
Building Improvements		0	0
Land Improvements		0	0
New Construction	Beef Barn	0	137,000
Construction in Progress		0	0
Equipment	Corker AC	970	0
Other Fixed Assets		0	0
Other:		0	0
TOTAL ACQUISITIONS OF FIXED ASSETS		26,590	137,000
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION		5,223,094	5,360,094
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		5,223,094	5,360,094
DEPRECIATION:			
Accumulated Depreciation, January 1		2,489,024	2,636,239
Less A/D on Dispositions of Fixed Assets above			
Annual Depreciation Expense (from page 10)		147,215	151,553
Accumulated Depreciation, December 31		2,636,239	2,787,792
PP&E, NET OF DEPRECIATION, December 31		2,586,855	2,572,302
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS	Daycare/Roof/Solar	636,527	594,147
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)		$1,950,328	$1,978,154

NOTE: Enter all numbers as a positive.

Schedule 8A

NON-FAIR FUNDS RECONCILIATION
FOR CAPITALIZED PROJECTS

El Dorado County Fair
(Legal Name of Fair)

SUMMARY: January 1, 2010 to December 31, 2010	Account Number	Estimated 2009	Proposed 2010
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	16	
ADA Funds	31900	25620	
Infrastructure Matching Grants Fund	31900		125,500
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		25,636	125,500
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200	25636	125,500
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		25,636	125,500
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

El Dorado County Fair

Schedule 8B

RECONCILIATION OF F&E FUNDS
USED FOR OPERATING PURPOSES

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

Other Resources Acquired:

Description:		Estimated 2009	Proposed 2010
Mil Flex Funds 34000		30000	25,000.00
TOTAL FUNDS RECEIVED	Total	$30,000.00	$25,000.00

Expenditures:

Account	Description		Estimated 2009	Proposed 2010
50600	Training		4691	6,000.00
50700	Computers/Technology	copier	4417	4,500.00
72300	Computers/Technology	ticket term	4535	4,600.00
72300	Computers/Technology	computer	1537	3,000.00
53000	Safety		19511	6,900.00
TOTAL EXPENDITURES			30,000.00	25,000.00
FUNDS REMAINING (Show as Deferred Revenue)			$0.00	$0.00

BUDGET VARIANCE EXPLANATION
Exhibit 1

Fair Organization: El Dorado County Fair

	Accounts	2009 Budget to Estimate	2009 Estimate to 2010 Proposed
41000	Admissions	Anticipated reductions in fair attendees did not occur, perhaps in part to increased advertising	No significant change
41500	Commercial	No significant change	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 significantly affected by economic downturn	Removed Bingo from programming.

10-0222 A-21

Budget Variance Explanation

Exhibit 1

Fair Organization: El Dorado County Fair

	Accounts	2009 Budget to Estimate	2009 Estimate to 2010 Proposed
48000	Interim	Large revenue stream from on grounds renter for work done by our staff	Work is done for renter and will not be duplicated
49000	PY Revenue Adj.	Booked correction to accounting for rev from renter in 2008	Correction not anticipated to be duplicated
49500	Other Ops Rev	No significant change	No significant change
50000	Administration	PERS calculation was inadvertently left out of payroll portion in budget	No significant change
52000	Maintenance/Gen. Ops	Large expense stream for expenses passed through to our on grounds renter for work done by our staff	Work is done for renter and will not be duplicated
54000	Publicity	No significant change	No significant change
56000	Attendance Ops	No significant change	No significant change
57000	Misc. Fair	No significant change	No significant change
57005	Misc. Non-Fair	Bingo significantly affected by economic downturn which also reduced expenses	Removed Bingo from programming
58000	Premiums	No significant change	No significant change
63000	Exhibits	No significant change	No significant change

10-0222 A-22

BUDGET VARIANCE EXPLANATION
Exhibit 1

Fair Organization: El Dorado County Fair

Accounts		2009 Budget to Estimate	2009 Estimate to 2010 Proposed
64000	Horse Show	No significant change	No significant change
65000	Horse Racing	N/A	N/A
65005	Satellite Wagering	N/A	N/A
66000	Fair Entertainment	No significant change	No significant change
66109	Motorized Racing	N/A	N/A
66009	Interim Entertainment	No significant change	No significant change
72300	Equipment	Purchased equip not anticipated at budget time	Only planning on the purchase of one computer, not another ticket terminal
80000	PY Expense Adj.	Booked correction to accounting for rev from renter in 2008	Correction not anticipated to be duplicated
85000	Cash (over/under)	No significant change	No significant change
90000	Depreciation Expense	No significant change	No significant change
94000	Other Operating Expense	N/A	N/A

10-0222 A-23

BUDGET VARIANCE EXPLANATION

Exhibit 1

CEO Signature

Date 10/14/09

Board President Signature

Date 10/14/09

EL DORADO COUNTY FAIR

BALANCE SHEET

September 30, 2009

ASSETS		
Cash	514,345.58	
Accounts Receivable	18,860.61	
Deferred Expenses	-	
Deferred Loan Expense	-	
Total Liquid Assets		533,206.19
Construction in Progress	16,885.84	
Land & Land Improvements	90,987.05	
F/A -Buildings & Improvements	4,978,421.67	
Accumulated Depreciation - Buildings/Imp	(2,388,741.56)	
F/A - Equipment	112,735.00	
Accumulated Depreciation - Equipment	(100,282.60)	
Total Fixed Assets		2,710,005.40
TOTAL ASSETS		3,243,211.59
LIABILITIES & NET RESOURCES		
LIABILITIES		
Accounts Payable	9,557.18	
Payroll Liabilities	2.50	
Deferred Income	132,500.00	
Mother Lode Area Fairs Funds	-	
Cleaning & Key Deposits	600.00	
Other liabilibites	3,857.69	
Compensated Leave Liability	26,345.68	
Long Term Debt	658,717.25	
	-	
Total Liabilities		831,580.30
Inv. in Capital Assets		-
NET RESOURCES		
Net Resources	2,180,740.23	
Net Income/Net Loss	229,319.20	
Net Resources Available - Capital Outlay	-	
Project Reimbursement	1,571.86	
Net Projects	-	
Other Revenue Program	-	
Total Resources Available		2,411,631.29
TOTAL LIABILITIES & RESOURCES		3,243,211.59

EL DORADO COUNTY FAIR

Statement of Operations

September 30, 2009

	Acct. No.	Actuals 2008	Current YTD 09/30/09	Budget 2009	Balance of Budget	% Used 2009
OPERATING REVENUES:						
Fair Admissions	41000	191,902	201,796	181,935	(19,861)	111%
Industrial and Commerical Space	41500	82,255	78,463	76,280	(2,183)	103%
Carnival and Concessions	42000	168,761	179,079	175,200	(3,879)	102%
Exhibits	43000	24,515	28,424	22,840	(5,584)	124%
Horse Show	44000	17,605	16,381	17,000	619	96%
Fair Attractiona	46000	18,555	21,072	16,500	(4,572)	128%
Racetrack Rental	46009	62,263	62,911	65,000	2,089	97%
Miscellaneous Fair	47000	75,914	64,097	60,130	(3,967)	107%
Misc Non-Fair Programs	47005	94,425	56,292	111,000	54,708	51%
Grounds Rentals & Other Int Rev	48000	363,347	451,011	289,250	(161,761)	156%
Prior Year Revenue Adjustment	49000	422,581	10,139	-	(10,139)	0%
Other Operating Revenue	49500	10,985	3,227	6,700	3,473	48%
TOTAL OPERATING REVENUES		1,533,107	1,172,891	1,021,835	(151,056)	115%
OPERATING EXPENDITURES:						
Administration	50000	376,726	286,234	350,142	63,908	82%
Maintenance & General Operations	52000	342,702	371,507	374,119	2,612	99%
Interim Ent Expenses	53000	20,329	22,524	19,378	(3,146)	116%
Publicity	54000	53,532	47,854	50,448	2,594	95%
Attendance Operations	56000	51,199	46,138	49,913	3,775	92%
Miscellaneous Fair	57000	19,074	12,760	12,185	(575)	105%
Misc Non-Fair Programs	57005	65,413	46,973	85,040	38,067	55%
Premiums	58000	18,791	17,960	18,975	1,015	95%
Exhibits	63000	56,714	59,774	52,535	(7,239)	114%
Horse Show	64000	20,743	9,957	9,450	(507)	105%
Fair Entertainment Expense	66000	122,623	115,588	123,641	8,053	93%
Equipment	72300	4,500	6,072	-	(6,072)	0%
Prior Year	80000	(4,003)	24,140	-	(24,140)	0%
Cash over/under	85000	1,297	91	-	(91)	0%
Capital Expenditures	91000	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES		1,149,639	1,067,572	1,145,826	78,254	93%
Net Income/Loss from Operations		383,468	105,319	(123,991)	(229,310)	-85%
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		**507,468**	**229,319**	**9**	**(229,310)**	
Depreciation Expense	90000	147,468	-	136,863	136,863	0%
Prior Year Depreciation Adjustment	90001	35,451	-	-	-	0%
Net Income/Loss after Allocations-After Depreciation		**324,549**	**229,319**	**-136,854**	**-366,173**	

Trial Balance

(9/1/2009 - 9/30/2009)

Unit Of Measure: $

El Dorado County
Marta

Monday, October 19, 2009 10:05:59AM

Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
11100-A Petty Cash	100.00			0.00	100.00
11200-A Change Fund	400.00		300.00	300.00-	100.00
11210-A ATM Change Fund	11,400.00	60.00	9,820.00	9,760.00-	1,640.00
11300-A Cash - Operating WF 031-6022979	153,461.89	400.00	58,385.04	57,985.04-	95,476.85
11310-A Cash - Bingo WF	13,262.30			0.00	13,262.30
11400-A Cash - Premium WF #031-6029354	394.20			0.00	394.20
11800-A Cash Cnty Treas Sub #300 Operations	304,478.71	83,300.73		83,300.73	387,779.44
11803-A Cash Cnty Treas - Sub #301 Comp Absence	15,592.79			0.00	15,592.79
13100-A Accounts Receivable	10,941.20-	204,431.67	177,740.58	26,691.09	15,749.89
13101-A A/R Vendor insurance advanced	305.00	485.00	285.00	200.00	505.00
13103-A A/R - NSF Checks	13,500.90		325.00	325.00-	13,175.90
13105-A A/R Other,	7,627.42	140.40	7,158.60	7,018.20-	609.22
13110-A Allowance for Doubtful Accounts	12,734.90-			0.00	12,734.90-
13300-A A/R - F & E	3,900.00	1,555.50	3,900.00	2,344.50-	1,555.50
19009-A CIP ADA Walkways Task 16230	1,555.50			0.00	1,555.50
19010-A CIP Corker Bldg A/C Task 17076	15,330.34			0.00	15,330.34
19100-A Land & Land Improvements	90,987.05			0.00	90,987.05
19200-A F/A - Buildings & Improvements	4,978,421.67			0.00	4,978,421.67
19201-A Accum Depr - Bldgs	2,388,741.56-			0.00	2,388,741.56-
19300-A F/A - Equipment	112,735.00			0.00	112,735.00
19301-A Accum Depr - Equip	100,282.60-			0.00	100,282.60-
21200-A Accounts Payable	14,143.08-	43,721.51	39,135.61	4,585.90	9,557.18-
21203-A A/P - Drug Fees	15.00-	270.00	255.00	15.00	0.00
21300-A Sales Tax Payable	207.69-			0.00	207.69-
22100-A Health Insurance - Employee Share	485.40-	925.80	440.40	485.40	0.00
22200-A State Withholding Tax	349.95-	703.55	353.60	349.95	0.00
22300-A PERS - Employee Share	585.77-	1,174.65	588.87	585.78	0.01
22400-A Medicare - Employee Share	426.22-	842.70	416.49	426.21	0.01-
22500-A Federal Withholding Tax	775.74-	1,563.94	788.20	775.74	0.00
22607-A Deferred Comp & LTD Life	950.00-	1,900.00	950.00	950.00	0.00
22608-A Garnishments Deducted	26.82-	26.82	2.50	24.32	2.50-
22700-A FICA - Employee Share	302.40-	559.70	257.30	302.40	0.00
22801-A D/I - Next Year Interim Income	102,500.00-			0.00	102,500.00-
24100-A Cleaning & Key Deposits	300.00-		300.00	300.00-	600.00-
24200-A Pageant Scholarships	3,650.00-			0.00	3,650.00-
24500-A Compensated Absences	26,345.68-			0.00	26,345.68-
25101-A Daycare Facility Loan	29,214.52-	268.86		268.86	28,945.66-
25103-A Photovoltaic Loan	607,807.79-	8,924.25		8,924.25	598,883.54-
25104-A Orgn/Theatr Roof Loan	31,103.60-	215.55		215.55	30,888.05-
29100-A Net Resources	2,180,740.23-			0.00	2,180,740.23-
31200-A State Allocation	124,000.00-			0.00	124,000.00-
31900-A Project Reimbursement	0.00		1,571.86	1,571.86-	1,571.86-
34000-A Millennium Flex Funds	30,000.00-			0.00	30,000.00-
41010-A Admissions to Grounds	151,656.00-			0.00	151,656.00-
41020-A Discounted Fair Admissions	50,140.00-			0.00	50,140.00-
41510-A Commercial Space	78,462.80-		0.00	0.00	78,462.80-
42100-A Carnival	75,760.00-			0.00	75,760.00-
42101-A Carnival - Presale	34,420.00-			0.00	34,420.00-
42200-A Concession Revenue - Food	62,599.19-			0.00	62,599.19-

Trial Balance

(9/1/2009 - 9/30/2009)

Unit Of Measure: $

El Dorado County
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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
42300-A Concession Revenue - Non Food	6,299.62-			0.00	6,299.62-
43100-A Entry Fees	7,624.00-			0.00	7,624.00-
43120-A Commerical Wine Entries	14,627.00-			0.00	14,627.00-
43150-A Fair Activities Entries	3,783.00-			0.00	3,783.00-
43200-A Donations - Book Awards	1,905.00-			0.00	1,905.00-
43300-A Premium Book Advertising	485.00-			0.00	485.00-
44200-A Schooling Horse Show Entry Fees	7,211.00-		2,088.00	2,088.00-	9,299.00-
44205-A Fair Horse Shows-ML & 4H	6,718.00-			0.00	6,718.00-
44300-A Open Horse Show Donations	364.02-			0.00	364.02-
46109-A Racetrack Rental - Auto Races	52,468.12-		10,442.63	10,442.63-	62,910.75-
46200-A MED Sponsorship and Admissions	9,730.00-			0.00	9,730.00-
46400-A Destruction Derby Admissions	11,342.00-			0.00	11,342.00-
47100-A Fairtime Parking	23,290.00-			0.00	23,290.00-
47101-A MF - Camping Fees - Fairtime	4,775.00-			0.00	4,775.00-
47105-A Blast Revenue	18,246.40-			0.00	18,246.40-
47300-A MF - Commercial Wine BBQ	1,855.00-			0.00	1,855.00-
47500-A Fair Stall Rental	1,916.00-			0.00	1,916.00-
47615-A Bingo Revenue	20,145.95-			0.00	20,145.95-
47900-A Sponsorships & General Donations	31,941.63-		318.93	318.93-	32,260.56-
48100-A Rental of Buildings	100,659.64-		23,603.00	23,603.00-	124,262.64-
48150-A Long Term Rental	54,789.56-		7,844.44	7,844.44-	62,634.00-
48201-A RV Space Rental	10,775.00-		1,225.00	1,225.00-	12,000.00-
48205-A Pavilions - Henningsen, A-D	10,332.50-		1,469.50	1,469.50-	11,802.00-
48206-A Outdoor Area Rentals,	17,588.50-		4,797.00	4,797.00-	22,385.50-
48207-A Open Ride Revenue	3,577.50-		170.00	170.00-	3,747.50-
48500-A Utility Reimbursement	10,980.84-		270.94	270.94-	11,251.78-
48501-A Janitorial Supplies Reimb	29.62-			0.00	29.62-
48600-A Interim Parking Revenue	47,973.00-		10,375.00	10,375.00-	58,348.00-
48726-A Capital Bar	17,900.00-			0.00	17,900.00-
48801-A Other Revenues	18,336.44-		111,714.70	111,714.70-	130,051.14-
48803-A Interim Food Concessions	8,569.42-		195.26	195.26-	8,764.68-
48804-A FOF Memberships	4,166.00-			0.00	4,166.00-
48805-A Recycling revenue	1,109.88-		158.09	158.09-	1,267.97-
48807-A Association Memberships	300.00-			0.00	300.00-
49000-A Prior Year Revenue Adjustment	1,939.14-		8,200.00	8,200.00-	10,139.14-
49510-A Interest Earnings	850.98-			0.00	850.98-
49515-A NSF & ATM Revenue	2,343.04-		33.00	33.00-	2,376.04-
50100-A ADM - Permanent Salaries	131,497.66	7,619.13		7,619.13	139,116.79
50200-A ADM - Temporary Salaries	12,981.50			0.00	12,981.50
50310-A Admin Benefits - Employers Share	58,130.86	6,462.09		6,462.09	64,592.95
50320-A ADM - Payroll Taxes Employer	3,044.90	116.33		116.33	3,161.23
50330-A Workers' Compensation	4,122.00			0.00	4,122.00
50400-A Professional Services	1,933.32	520.13		520.13	2,453.45
50500-A Directors Expense	1,864.09	64.47		64.47	1,928.56
50510-A Director's Travel	176.00			0.00	176.00
50600-A Employee Expense	23.10	3,991.97		3,991.97	4,015.07
50610-A Employee's Travel	580.66			0.00	580.66
50700-A Office Supplies	9,030.39	3,536.22		3,536.22	12,566.61
50750-A Computing Expenses	3,078.23	75.93		75.93	3,154.16

Trial Balance

(9/1/2009 - 9/30/2009)

Unit Of Measure: $

El Dorado County
Marta

Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
50760-A Administration Printing	114.37			0.00	114.37
50765-A Administrative Publicity	462.50			0.00	462.50
50800-A Telephone	4,454.38	926.16		926.16	5,380.54
50850-A Postage	2,730.00	102.58		102.58	2,832.58
50900-A Dues & Subscriptions	3,710.00			0.00	3,710.00
51000-A Insurance	7,208.00			0.00	7,208.00
51100-A Loan Interest	10,172.56	3,129.94		3,129.94	13,302.50
51150-A ADM - Bank Charges	3,160.34	40.00		40.00	3,200.34
51200-A Unemployment Insurance	1,174.40			0.00	1,174.40
52100-A Maint - Permanent Salaries	78,662.73	4,033.60		4,033.60	82,696.33
52200-A Maint - Temporary Salaries	41,221.39	950.00		950.00	42,171.39
52210-A Maint - Benefits Employer Share	9,487.41	1,569.94		1,569.94	11,057.35
52220-A Maint - Payroll Taxes, Employee Share	4,457.61	134.51		134.51	4,592.12
52300-A Maint - Professional Services	1,450.00			0.00	1,450.00
52500-A Rental Maintenance Equipment	6,874.52			0.00	6,874.52
52800-A Electricity/Propane/Water/Sewer	33,466.81	3,610.68		3,610.68	37,077.49
52900-A Other	14,144.31	210.33		210.33	14,354.64
52950-A Small Tools - Recycle Account	1,169.88			0.00	1,169.88
53000-A Buildings & Grounds - Other	67,131.13	76,018.11		76,018.11	143,149.24
53100-A Trash Removal - Cleanup	15,330.12	743.13		743.13	16,073.25
53200-A Maintenance Other	10,378.75	740.64		740.64	11,119.39
53500-A Interim Parking %	8,351.00	477.00		477.00	8,828.00
53510-A Interim Parking Supplies	460.65			0.00	460.65
53520-A Interim Parking Wages	11,808.81	472.75		472.75	12,281.56
53530-A Interim Parking Taxes	920.23	33.42		33.42	953.65
54200-A PUB - Professional Services	7,015.56			0.00	7,015.56
54300-A PUB - Supplies & Expense	368.97			0.00	368.97
54400-A PUB - Advertising	22,746.64		65.78-	65.78	22,812.42
54500-A PUB - Promotional Expense	1,569.95			0.00	1,569.95
54700-A PUB - VIP/Media Night	2,041.68			0.00	2,041.68
54750-A El Dorado Rose Expenses	468.70			0.00	468.70
54800-A Fair Printing	999.17			0.00	999.17
54900-A Pageant Expenses	12,577.29			0.00	12,577.29
56100-A Fair Gate - Wages	16,413.77			0.00	16,413.77
56102-A Fair Parking - Wages	7,651.88			0.00	7,651.88
56110-A Fair Security - Wages	10,425.65			0.00	10,425.65
56120-A Gate,Security,Parking - Payroll Taxes Em	2,707.39			0.00	2,707.39
56200-A Gate - Professional Services	3,650.00			0.00	3,650.00
56300-A Gate - Supplies & Expense	5,010.62			0.00	5,010.62
57105-A Blast Expenses	10,701.13		36.00	36.00-	10,665.13
57205-A Interim Supplies & Expenses	1,447.47			0.00	1,447.47
57300-A MF - Professional Services	12,545.50			0.00	12,545.50
57700-A MF - Sponsorship Expense	214.89			0.00	214.89
57705-A Bingo Expense	31,212.71			0.00	31,212.71
57826-A Capital Bar	3,648.10			0.00	3,648.10
58100-A PREM - Cash Awards	12,450.50			0.00	12,450.50
58200-A PREM - Ribbons & Trophies	4,062.32			0.00	4,062.32
58400-A Friends of Fair Plaques	1,446.77			0.00	1,446.77
63200-A EXH - Judges	5,409.27			0.00	5,409.27

Trial Balance

(9/1/2009 - 9/30/2009)

Unit Of Measure: $

El Dorado County
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Account	Beginning Balance	Debit	Credit	Net Activity	Ending Balance
63300-A EXH - Professional Services	15,497.33			0.00	15,497.33
63400-A EXH - Supplies & Expense	7,273.66			0.00	7,273.66
63500-A EXH - Tent & Booth Rental	11,689.00			0.00	11,689.00
63600-A EXH - Decorations	1,601.24	271.04		271.04	1,872.28
63700-A EXH - Premium Book Printing	4,871.63			0.00	4,871.63
63800-A EXH - Comm Wine-Supplies & Exp	13,160.60			0.00	13,160.60
63900-A Fair Horse Shows 4H/ML	4,959.16			0.00	4,959.16
64101-A Schooling Horse Show Expenses	4,419.67	578.33		578.33	4,998.00
66200-A ATTR - Fair Entertainment Services	29,967.26			0.00	29,967.26
66210-A Fair Entertainment Supplies & Exp	739.11			0.00	739.11
66220-A Fair Entertainment	74,680.00			0.00	74,680.00
66230-A Fair Entertain Lodging	4,202.09			0.00	4,202.09
66600-A Destruction Derby Expense	6,000.00			0.00	6,000.00
72300-A Equipment	6,071.96			0.00	6,071.96
80000-A Prior Year Operating Expense Adjustment	734.05-	24,873.67		24,873.67	24,139.62
85000-A Cash Over/Under - Tix Sales	100.00			0.00	100.00
85001-A Cash Over /Under - Other	19.00-		10.00-	10.00	9.00-
94500-A Millennium Flex Expense	6,932.97		6,932.97	6,932.97-	0.00

$ Grand Totals	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	492,772.73	492,772.73	0.00	0.00