

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

San Mateo COUNTY

Conducting The San Mateo County Fair

at San Mateo, California

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

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
TOTAL NET RESOURCES, JANUARY 1:						
Unrestricted net resources		2,274,061	\$2,177,972	\$2,068,668	\$1,864,323	\$2,401,074
Restricted resources		724,200	724,200	724,200	724,200	424,200
Investment in Capital Assets, Net of Related Debt		3,174,483	3,275,737	3,255,331	3,341,151	3,255,331
Subtotal (Total Net Resources)		6,172,744	6,177,909	6,048,199	5,929,674	6,080,604
RESOURCES ACQUIRED:						
Operating Revenues (From Page 2)		7,978,258	8,694,423	8,444,966	8,953,336	10,691,564
State (Local/Base) Allocations (to Page 2):	31200	0	23,100			
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300					
Capital Project Reimbursement Funds (from Sched 8A)	31900					
One-time Revenue Sources (fire camp, sale of property, capital project au	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					
TOTAL RESOURCES AVAILABLE		14,151,002	14,895,432	14,493,165	14,883,011	16,772,169
RESOURCES APPLIED:						
Operating Expenditures (From Page 2)		7,319,415	8,205,154	7,865,385	8,342,736	9,886,122
Other Operating Expenditures (e.g. Audit Adjustments)						
Subtotal - Operating Expenditures (Excluding Depreciation)		7,319,415	8,205,154	7,865,385	8,342,736	9,886,122
Depreciation Expense (From Page 10)	90000	856,543	760,604	806,598	759,670	907,785
TOTAL RESOURCES APPLIED		8,175,958	8,965,758	8,671,983	9,102,406	10,793,908
TOTAL NET RESOURCES, DECEMBER 31:	29100	5,975,044	\$5,929,674	\$5,821,182	\$5,780,604	\$5,978,261
Unrestricted Net Resources Available for Operations		1,104,354	1,864,323	1,883,119	2,401,074	1,972,838
Restricted Net Resources		724,200	724,200	724,200	424,200	424,200
Investment in Capital Assets (From Schedule 7)		4,146,490	3,341,151	3,213,863	3,255,331	3,581,223
Subtotal (Total Net Res Check Figure - should equal #29100)		\$5,975,044	\$5,929,674	\$5,821,182	\$6,080,604	\$5,978,261
Reserve Percentage		15.1%	22.7%	23.9%	28.8%	20.0%

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

San Mateo County Fair

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
OPERATING REVENUES:						
Admissions to Grounds (Fair)	41000	600,000	\$563,420	\$590,000	\$670,249	\$639,000
Commercial Space (Fair)	41500	175,000	155,302	170,000	186,090	185,000
Concessions (Fair)	42000	400,000	383,200	402,000	496,572	449,159
Exhibits (Fair)	43000	43,000	47,350	46,000	53,491	120,970
Satellite Wagering	45005	2,955,428	3,104,407	2,824,600	3,009,269	2,894,603
Fair Attractions	46000				28,792	30,000
Food Service Revenue	46009					1,739,774
Miscellaneous Fair	47000	373,000	374,037	415,500	437,466	436,000
Miscellaneous Non-Fair Programs	47005					
Rental Revenue (Non Fair)	48000	3,415,330	4,001,403	3,981,366	4,071,548	4,133,882
Prior Year Revenue Adjustments	49000		14,467		(62,557)	
Other Operating Revenue	49500	16,500	50,837	15,500	62,416	63,176
TOTAL OPERATING REVENUES (to Page 1)		7,978,258	8,694,423	8,444,966	8,953,336	10,691,564
OPERATING EXPENDITURES:						
Administration	50000	1,253,662	1,378,227	1,334,076	1,385,198	1,397,867
Maintenance & General Operations	52000	1,774,078	2,522,559	2,265,365	2,585,652	2,331,925
Publicity Fair	54000	414,209	348,751	412,862	425,366	410,205
Attendance Operations - Fair	56000	381,025	329,380	347,457	363,884	393,613
Miscellaneous Fair	57000	104,748	100,203	105,306	88,782	94,532
Premiums - Fair	58000	62,000	60,579	61,500	56,751	62,500
Exhibits - Fair	63000	296,558	308,571	317,124	326,755	429,199
Non Fair Rental Expenses	59000	848,483	996,860	961,321	973,058	1,029,026
Food Service Expense	640000					1,592,628
Satellite Wagering	65005	1,481,968	1,478,521	1,491,932	1,506,674	1,525,613
Fair Entertainment	66000	565,684	525,215	542,442	554,996	556,734
Equipment (Funded by Fair)	72300	62,000	108,623	26,000	78,031	62,280
Prior Year Expense Adjustments	80000		(9,508)		(19,295)	
Cash (over/under)	85000		370		1,384	
Other Operating Expense	94000	75,000	56,802		15,500	
TOTAL OPERATING EXPENDITURES (to Page 1)		7,319,415	8,205,154	7,865,385	8,342,736	9,886,122
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		658,843	489,269	579,581	610,601	805,442
Depreciation Expense	90000	856,543	760,604	806,598	759,670	907,785
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		(197,700)	(271,335)	(227,017)	(149,070)	(102,343)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200		23,100			
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)						
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)						
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		658,843	\$512,369	\$579,581	\$610,601	\$805,442
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		(197,700)	(\$248,235)	(\$227,017)	(\$149,070)	(\$102,343)

Detail of Revenues

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
ADMISSIONS REVENUE:						
Regular Fair Admissions	41010	550,000	526,699	550,000	633,703	600,000
Discounted Fair Admissions	41020	50,000	36,721	40,000	36,546	39,000
TOTAL ADMISSIONS REVENUE	41000	600,000	563,420	590,000	670,249	639,000
COMMERCIAL SPACE REVENUE:						
Outside Commercial Space	41510	45,000	43,608	43,000	41,164	41,000
Inside Commercial Space	41520	130,000	111,695	127,000	144,926	144,000
TOTAL COMMERCIAL SPACE REVENUE	41500	175,000	155,302	170,000	186,090	185,000
CONCESSIONS REVENUE:						
Carnival	42100	185,000	165,068	185,000	227,910	210,000
Carnival: Pre-Sale	42110	15,000	17,616	17,000	19,768	18,000
Food Concessions	42200	200,000	200,515	200,000	248,894	221,159
Non-Food Concessions	42300		0			
TOTAL CONCESSIONS REVENUE	42000	400,000	383,200	402,000	496,572	449,159
EXHIBITS REVENUE:						
Entry Fees	43100	21,500	24,130	25,000	29,104	30,000
Donated & Sponsored Awards	43200	11,000	10,891	10,500	10,737	10,800
Livestock Insurance / Bedding Fees	43300	3,000	5,814	4,000	3,569	3,500
Other - Art Show Sales	43400	7,500	6,515	6,500	10,081	10,000
SNAP-ED Program						66,670
TOTAL EXHIBITS REVENUE	43000	43,000	47,350	46,000	53,491	120,970
SATELLITE WAGERING REVENUE						
Admissions - General	45910	621,242	587,495	560,000	545,872	524,038
VIP Areas	45911	118,610	129,082	96,000	113,845	109,291
Track Commissions	45920	1,286,282	1,292,854	1,173,000	1,284,667	1,233,281
ADW Fees	45921	472,396	583,226	548,000	570,423	553,310
Program Sales	45930	327,057	340,783	290,000	330,762	317,532
Concessions	45940	45,787	49,458	40,000	43,116	41,391
Novelties/Souvenirs	45960	790	725	600	690	662
Lottery	45971	83,264	78,600	78,000	74,138	71,173
ATM	45970		42,084	39,000	45,756	43,926
Other	45990		100			0
TOTAL SATELLITE WAGERING REVENUE	45000	2,955,428	3,104,407	2,824,600	3,009,269	2,894,603

Detail of Revenues

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
Food Service						
Concessions - Gross Sales	44000					
Food & Beverage - Non Fair	440100					653,319
Food & Beverage - SWF	440200					369,302
Food & Beverage - Fair	440300					114,493
Sub Contractor Sales	440400					187,350
Catering	445000					
Catering	445100					405,311
Sub Contractor Sales	445400					
Other Income	446000					10,000
TOTAL FOOD SERVICES REVENUE						1,739,774

Detail of Revenues

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
FAIR ATTRACTIONS REVENUE:						
Rodeo Admissions	46100					
Queen Pageant Admissions	46200					
4 Wheel-Drive Pull Admissions	46300					
Destruction Derby Admissions	46400					
Performances Admissions - Gold Circle	46500				28,792	30,000
Other Admissions (Explain)	46600					
TOTAL FAIR ATTRACTIONS REVENUE	46000		0	0	28,792	30,000
MOTORIZED RACING REVENUE:						
TOTAL MOTORIZED RACING REVENUE	46109					
INTERIM ATTRACTIONS REVENUE:						
Performance Admissions	46209					
Other Admissions (List)	46309					
TOTAL INTERIM ATTRACTIONS REVENUE	46009		0	0	0	0
MISCELLANEOUS FAIR REVENUE:						
Parking	47100	200,000	177,235	200,000	209,770	205,000
Health Department Permits	47200	3,500	3,038		3,234	3,000
Utility Fee Reimbursement	47300	4,500	5,200	5,000	5,050	5,000
Exhibit Guide Revenue	47400					
Stall Rentals (Fairtime)	47500					
Camping Fees (Fairtime)	47700	15,000	14,675	15,000	15,350	15,000
Other - Permits & Insurance	47800		707	3,500	3,054	3,000
Sponsorships	47900	140,000	160,000	180,000	180,930	200,000
Ticket Fees		10,000	13,182	12,000	15,014	0
Merchandise Sales					5,064	5,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	373,000	374,037	415,500	437,466	436,000
MISCELLANEOUS NON-FAIR PROGRAMS:						
Admissions	47105					
Commercial Exhibits	47205					
Concessions	47305					
Exhibits	47405					
Other (Explain)	47505					
TOTAL MISC. NON-FAIR PROGRAMS	47005		0	0	0	0

Detail of Revenues

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
RENTAL REVENUE:						
Rental of Buildings	48100	1,233,000	1,327,511	1,342,610	1,442,587	1,631,054
Grounds Rentals	48200				750	
Equipment Rentals	48300	170,000	193,308	160,960	196,369	159,869
Concessions Revenue	48400	246,500	305,691	340,548	327,250	388,121
Recovered Expenses	48500	394,800	475,655	395,427	423,034	372,403
Parking Revenue	48600	1,125,000	1,410,943	1,419,900	1,411,954	1,346,659
RV Parking/Storage	48700	85,000	71,105	78,846	82,947	82,946
Fees & Commissions	48800	161,030	217,189	243,075	186,656	152,830
TOTAL INTERIM REVENUE	48000	3,415,330	4,001,403	3,981,366	4,071,548	4,133,882
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000		14,467		(62,557)	0
OTHER OPERATING REVENUE:						
Interest Earnings	49510	15,000	15,751	15,000	10,620	12,500
Donations/Sponsorships (general)	49520	1,500	250	500		
Other (Explain)	49530	0	996		1,120	
Gain on Sale of Asset	49540					
Cell Phone Tower Commission			33,840		50,676	50,676
TOTAL OTHER OPERATING REVENUE	49500	16,500	50,837	15,500	62,416	63,176

Detail of Expenditures

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
ADMINISTRATION EXPENSE:						
Salaries & Wages - Permanent	50100	574,406	636,681	593,462	627,279	640,254
Salaries & Wages - Temporary	50200	6,450	8,259	4,950	6,125	4,950
Compensated Absences Expense	50300	20,418	26,432	26,134	15,000	21,619
Employee Benefits - Employer's Share	50310	174,246	167,180	176,174	192,232	191,367
Payroll Taxes	50320	44,435	46,836	45,779	45,251	49,358
Worker's Compensation Insurance	50330	29,043	33,513	31,417	31,670	33,873
Professional Services (Contractual)	50400	50,575	87,679	80,200	89,938	83,550
Meeting Expenses	50500	3,000	2,362	2,000	15,084	3,000
Traveling/Training Expense - Employees	50600	45,000	39,488	50,000	48,783	50,000
Office Supplies and Expense	50700	60,000	74,086	70,250	73,324	74,000
Telephone; Postage; Internet	50800	65,000	51,135	58,000	57,946	58,000
Dues and Subscriptions	50900	15,000	16,671	17,000	16,992	17,000
Insurance (All)	51000	90,000	107,325	89,000	96,926	96,686
Other - Bank & Credit Card Fees	51100	30,000	32,317	30,500	44,064	45,000
Unemployment Insurance (Non-reimbursed)	51200	15,000	26,684	30,000	9,271	10,000
Audit Expense	51300	31,089	19,000	29,210	14,407	19,210
Current Year Bad Debt Expense	51400		2,579		903	
TOTAL ADMINISTRATION EXPENSE	50000	1,253,662	1,378,227	1,334,076	1,385,198	1,397,867
MAINTENANCE & GENERAL OPERATIONS:						
Salaries & Wages - Permanent	52100	715,885	730,362	727,012	763,007	775,075
Salaries & Wages - Temporary	52200	13,500	3,956	7,000	0	4,000
Employee Benefits	52210	180,242	196,768	197,736	212,609	269,370
Payroll Taxes	52220	55,798	54,170	56,152	58,370	59,599
Worker's Compensation Insurance	52230	36,469	38,551	38,536	41,965	40,901
Professional Services (Contractual)	52300	27,395	31,929	22,929	25,579	19,979
Rental - Land & Buildings	52400					
Rental - Maintenance Equipment	52500	7,500	1,662	5,000	4,347	5,000
Rental - Public Address & Intercom	52600					
Temporary Electrical Work (Contractual)	52700					
Light, Heat, Water and Power	52800	230,000	318,489	310,000	376,678	375,000
Maintenance of Equipment - Supplies & Expense	52900	37,000	42,457	45,000	52,041	55,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	125,000	147,779	145,000	165,551	165,000
Trash Removal, Clean up (Contractual)	53100	60,000	58,405	60,000	73,470	70,000
Other (Explain)	53200					
Special Projects (List)	53300	285,289	898,029	651,000	812,035	493,000
TOTAL MAINTENANCE EXPENSE	52001	1,774,078	2,522,559	2,265,365	2,585,652	2,331,925

Detail of Expenditures

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
FAIR PUBLICITY EXPENSE:						
Salaries & Wages - Permanent	54100					
Salaries & Wages - Temporary	54101	9,000	7,617	9,000	11,802	10,500
Employee Benefits	54110					
Payroll Taxes	54120	689	865	689	903	803
Worker's Compensation Insurance	54130	450	412	473	649	551
Professional Services (Contractual)	54200	102,750	76,562	110,400	115,113	102,000
Supplies and Expense	54300	3,620	2,874	5,100	5,038	11,400
Advertising	54400	213,000	189,575	200,000	209,580	211,000
Promotional Expense	54500	5,000	999	1,500	1,074	1,500
Public Relations Expense	54600	7,500	10,886	10,000	17,220	12,500
Pre-Fair Events	54700	22,200	17,395	18,500	19,089	14,750
Sponsorship Expense	54800	50,000	51,567	67,200	54,898	55,200
Credit for Carnival Reimbursement			(10,000)	(10,000)	(10,000)	(10,000)
TOTAL PUBLICITY EXPENSE	54000	414,209	348,751	412,862	425,366	410,205
FAIR ATTENDANCE OPERATIONS:						
Salaries & Wages - Permanent	56100	46,228	45,425	44,932	46,554	46,629
Salaries & Wages - Temporary	56101	71,542	43,565	51,960	60,934	65,537
Employee Benefits	56110	10,366	8,404	6,216	7,315	7,951
Payroll Taxes	56120	9,009	6,323	7,412	8,223	8,581
Worker's Compensation Insurance	56130	6,630	4,443	5,087	5,912	5,889
Professional Services (Contractual)	56200	146,750	141,505	149,350	147,984	182,050
Supplies and Expense	56300	80,000	70,553	72,500	86,401	73,976
Other - General Fair Decorations	56400	10,500	9,163	10,000	562	3,000
TOTAL ATTENDANCE OPERATIONS	56000	381,025	329,380	347,457	363,884	393,613
MISCELLANEOUS FAIR EXPENSE:						
Parking Lot - % paid to contractor	57100					
Parking Lot - Salaries & Wages - Temporary	57102	15,300	15,231	15,300	15,889	16,740
Program Expense	57200	12,500	12,194	12,500	7,358	9,000
Utility Fees	57300	40,000	42,028	40,000	28,782	30,000
Tent & Booth Rental / Decorator	57400	2,498	14,000	18,000	13,854	15,000
Permits & Insurance	57500	15,000	5,424	5,000	8,937	9,000
Taxes, W/C & Benefits	57700	9,500	2,175	2,606	2,632	2,792
Commercial Exhibits & Concessions	57800	1,000	278	1,000	1,224	1,500
C & C Salaries & Wages	57900	4,450	3,374	4,900	4,517	4,900
Pro Services - Com & Concessions	57800	4500	5,500	6,000	5,590	5,600
TOTAL MISCELLANEOUS FAIR	57000	104,748	100,203	105,306	88,782	94,532

Details of Expenditures

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
PREMIUMS EXPENSE (Excluding Horse Show):						
Cash Awards	58100	50,000	51,303	52,000	50,065	55,000
Trophies, Medals, Ribbons	58200	7,500	7,567	7,500	5,256	6,000
Sponsored Cash Awards	58300					
Sponsored Trophies, Medals, Ribbons	58400	4,500	1,709	2,000	1,430	1,500
Other Awards (Explain)	58500					
TOTAL PREMIUM EXPENSE	58000	62,000	60,579	61,500	56,751	62,500
FAIR EXHIBITS EXPENSE:						
Salaries & Wages - Permanent	63100	69,538	77,355	72,659	72,714	81,493
Salaries & Wages - Temporary	63101	25,425	62,065	63,750	64,732	63,590
Employee Benefits	63110	22,242	25,043	23,859	23,211	26,936
Payroll Taxes	63120	7,265	10,668	10,435	10,515	11,099
Worker's Compensation Insurance	63130	4,748	7,275	7,161	7,560	7,617
Judges (Contractual)	63200	10,365	11,926	12,085	12,171	13,300
Professional Services - Other (Contractual)	63300	77,825	31,929	32,950	32,750	33,900
Supplies and Expense	63400	30,650	33,544	28,975	32,547	45,400
Tent & Booth Rental	63500	25,000	29,068	29,600	27,694	48,694
Decorations	63600	1,500	847	1,000	2,756	3,000
Exhibit Guidebook	63700	10,000	9,071	9,100	6,171	7,500
Art Show Payment to Seller	638	5,000	4,574	5,000	8,076	8,500
Investment in Durable Goods	63700	7,000	5,207	20,550	25,858	11,500
SNAP-ED Program	63700					66,670
TOTAL EXHIBITS EXPENSE	63000	296,558	308,571	317,124	326,755	429,199
NON FAIR RENTAL EXPENSE						
Salaries & Wages - Permanent	59100	228,955	241,136	237,262	242,761	272,777
Salaries & Wages - Temporary	59102	103,000	119,535	127,100	110,447	131,250
Employee Benefits	59103	67,091	56,250	53,570	60,412	65,277
Payroll Taxes	59104	25,395	26,960	27,874	27,020	30,908
Worker's Compensation Insurance	59105	16,598	19,687	19,129	19,426	21,211
Professional Services - Janitorial & Other	59200	126,000	135,688	150,000	167,500	155,748
Supplies and Expense	59300	5,000	4,455	3,625	4,535	4,013
Outside Services	59500	5,000	55,321	35,061	36,800	32,400
Equipment		70,000	67,908	50,000	65,002	70,000
Security/Law Enforcement		70,000	96,127	82,000	71,293	82,000
Insurance		2,000	3,697	5,000	4,169	5,000
Fire Department Fees		25,000	15,384	26,000	24,715	26,000
Business License Fees		17,500	23,700	18,000	17,275	18,000
EMT Services		28,000	25,185	30,000	33,659	30,000
Parking Expenses - Other than Salaries	59600	20,300	42,244	32,450	29,340	26,820
Marketing & Advertising	59700	38,644	63,583	64,250	58,703	57,623
TOTAL NON FAIR RENTAL EXPENSE	59000	848,483	996,860	961,321	973,058	1,029,026

Detail of Expenditures

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
SATELLITE WAGERING EXPENSE:						
Salaries & Wages - Full Time	65100	658,512	506,527	640,855	507,032	504,303
Salaries & Wages - Part Time	65200		122,278		129,230	123,815
Employee Benefits	65210	156,870	163,970	135,131	163,706	165,967
Payroll Taxes	65220	40,828	45,457	49,025	48,674	48,051
Worker's Compensation Insurance	65230	27,658	33,490	33,645	34,994	32,976
Travel/Training	65300	5,000	328	0		
Professional Services (Contractual)	65400	56,500	51,499	54,776	55,436	52,000
Equipment Replacement	65600	23,600	22,473	35,000	17,588	59,000
Publicity & Marketing	65700	40,000	42,467	52,500	52,420	52,500
Supplies & Expense - General	65800	85,000	75,034	82,000	72,965	75,000
Programs	65000	260,000	285,298	280,000	293,289	280,000
Lottery		52,500	72,517	75,000	72,119	73,000
Fuel & Utilities		30,000	30,000	30,000	30,000	30,000
CHRB/CARF Fees		25,500	17,045	24,000	28,193	29,000
Construction Debt Repayment		20,000	10,137	0	1,029	0
TOTAL SATELLITE WAGERING	65005	1,481,968	1,478,521	1,491,932	1,506,674	1,525,613
FAIR ENTERTAINMENT EXPENSE:						
Salaries & Wages - Permanent	66100					
Salaries & Wages - Temporary	66101	21,225	21,156	23,640	22,790	23,850
Employee Benefits	66110	3,509	4,360	4,728	5,481	5,481
Payroll Taxes	66120	1,624	1,603	1,808	1,855	1,825
Worker's Compensation Insurance	66130	1,061	1,222	1,241	1,287	1,252
Professional Services (Contractual)	66200	169,165	142,024	151,125	153,157	155,500
Supplies and Expense	66300	14,100	19,280	9,900	14,112	8,826
Rodeo	66400			0		
Grounds Entertainment	66500	160,000	148,545	160,000	166,143	170,000
Grandstand Entertainment	66600	195,000	187,025	190,000	189,000	190,000
Other (Explain)	66700				1,170	
TOTAL FAIR ENTERTAINMENT	66000	565,684	525,215	542,442	554,996	556,734

[illegible]

Detail of Expenditures

	Acct. No.	Budget 2012	Actual 2012	Budgeted 2013	Estimated 2013	Proposed 2014
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) <i>(Cost less than \$5,000 and life less than one year):</i>						
						62,280
See Supplies & Expense		62,000	108,623	26,000	78,031	
TOTAL EQUIPMENT EXPENSE	72300	62,000	108,623	26,000	78,031	62,280
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:						
General Expense Adjustments	80010		(9,508)		(19,295)	
Bad Debt Expense	80020					
PRIOR YEAR EXPENDITURE	80000	0	(9,508)	0	(19,295)	0
CASH SHORTAGES & OVERAGES:						
Fair	85100		1,081		1,730	
Event Center	85200		(867)		(191)	
Parking Lots	85500		82		(75)	
SWF - Jockey Club	85900		74		(81)	
CASH (OVER)/UNDER	85000	0	370	0	1,384	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	856,543	760,604	806,598	759,670	907,785
OTHER OPERATING EXPENSE:						
Loss on Sale of Asset	94010					
Other Expenses						
Feasability Study - Long Range Planning		75,000	56,802		15,500	
TOTAL OTHER OPERATING EXPENSE	94000	75,000	56,802	0	15,500	0

533.000			
Special Projects / Repairs			
Asphalt Repairs	\$65,000.00		
Expo Hall upgrades/Maintenance	\$65,000.00		
New Facility Signage / Name Buildings	\$16,000.00		
Phase I - Security Cameras	\$40,000.00		
High Energy Lighting Retro fit	\$50,000.00		
Painting interior Barn	\$8,000.00		
Replacement Sectional doors on barn	\$10,000.00		
Rain gutters for barn	\$14,000.00		
Lighting Improvements & signage (south lot)	\$40,000.00		
Reroof Admin & replace gutters	\$25,000.00		
Reroof sequoia Hall	\$30,000.00		
Internet to Parking Kiosks	\$20,000.00		
Parking Office Improvements	\$30,000.00		
Cash Handling Office	\$40,000.00		
Food Service Improvements	\$25,000.00		
Expo Café Improvements	\$5,000.00		
Concession Stand Improvements	\$10,000.00		
	\$493,000.00		
Capitalized Equipment			
1 - 8000 lb. forklift	\$50,000.00		
Generators (Fiesta & Expo)	\$250,000.00		
Zero Turn lawn mower	\$10,000.00		
Equipment Shelters for Maintenance	\$10,000.00		
Equipment Storage Containers (40') 2	\$20,000.00		
	\$340,000.00		
Capitalized Leasehold Improvements			
Area 1 - Fiesta Hall Side Room	\$435,546.72		
Concrete pad, sewer extension, (trash)	\$50,000.00		
			\$825,546.72
	\$485,546.72		