OPERATING BUDGET

32nd DISTRICT AGRICULTURAL ASSOCIATION _____ COUNTY

Conducting The Orange County Fair

at Costa Mesa, California

For the period of January 1, 2005 to December 31, 2005

	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
RESOURCES, JANUARY 1:				
Unrestricted net resources	19,437,223	19,591,744	19,658,265	20,545,097
Restricted resources	0	0	0	0
Investment in capital assets	21,280,386	21,184,886	21,075,908	21,457,908
Subtotal	40,717,609	40,776,630	40,734,173	42,003,005
RESOURCES ACQUIRED:				
Operating Revenues (From Page 2)	23,659,268	24,303,915	23,633,233	26,583,806
Local (Base) Allocation (Section 19630)				
County Funds				
Capital Project Reimbursement Funds	40,000	0	30,000	0
Other (Explain) Grants	37,000	84,748	48,149	0
TOTAL RESOURCES AVAILABLE	64,453,877	65,165,293	64,445,555	68,586,811
RESOURCES APPLIED:				
Total Expenditures (From Page 2)	22,228,039	23,210,451	20,859,550	23,173,191
Depreciation Expense (From Schedule 2)	1,491,666	1,583,000	1,583,000	1,700,000
Other (Explain)				
TOTAL RESOURCES APPLIED	23,719,705	24,793,451	22,442,550	24,873,191
RESOURCES, DECEMBER 31:				
Unrestricted net resources	19,658,265	18,455,956	20,545,097	5,435,712
Restricted resources	0	0	0	0
Investment in capital assets	21,075,908	21,915,886	21,457,908	38,277,908
Subtotal	40,734,173	40,371,842	42,003,005	43,713,620
Reserve Percentage	82.9%	74.4%	91.5%	21.9%

ALL FAIRS:

President, Board of Directors Date

Chief Executive Officer Date 11-4-04

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors Date

County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

Director FOR M.T. Date 12/2/04

Summary of Operations 32nd

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
OPERATING REVENUES:					
Admissions to Grounds	41000	4,018,261	4,201,769	4,148,713	5,037,994
Commercial Space	41500	886,586	889,430	823,751	905,298
Concessions	42000	3,624,003	3,758,901	4,120,986	4,190,684
Exhibits	43000	61,704	71,900	72,309	74,425
Horse Show	44000	2,155	0	0	0
Horse Racing (Live)	45000	0	0	0	0
Satellite Wagering	45005	0	0	0	0
Fair Attractions	46000	4,298,161	5,020,855	3,076,108	4,815,000
Motorized Racing	46109	0	0	0	0
Interim Attractions	46009	0	0	432,900	540,560
Miscellaneous Fair	47000	2,113,788	2,514,636	2,444,790	2,670,795
Miscellaneous Non-Fair Programs	47005	0	0	0	0
Interim Revenue	48000	8,283,282	7,543,424	8,213,676	8,018,050
Prior Year Revenue Adjustments	49000	2,667		-14,000	
Other Operating Revenue	49500	368,660	303,000	314,000	331,000
TOTAL OPERATING REVENUES (to Page 1)		23,659,268	24,303,915	23,633,233	26,583,806
OPERATING EXPENDITURES:					
Administration	50000	3,308,808	3,380,301	2,758,331	3,439,348
Maintenance & General Operations	52000	5,957,616	6,651,136	6,596,534	6,515,272
Publicity	54000	2,192,247	2,650,580	2,519,542	3,135,769
Attendance Operations	56000	1,979,930	2,237,842	1,911,201	2,035,408
Miscellaneous Fair	57000	479,084	510,673	483,363	594,908
Miscellaneous Non-Fair Programs	57005	0	0	0	0
Premiums	58000	90,061	89,700	102,771	104,100
Exhibits	63000	914,383	1,266,540	1,087,569	1,368,696
Horse Show	64000	0	0	0	0
Horse Racing (Live)	65000	0	0	0	0
Satellite Wagering	65005	0	0	0	0
Fair Entertainment Expense	66000	7,144,693	6,254,679	4,874,381	5,595,690
Motorized Racing	66109	0	0	0	0
Interim Entertainment Expense	66009	0	0	283,757	284,000
Equipment (Funded by Fair)	72300	267,689	169,000	223,000	100,000
Prior Year Expense Adjustments	80000	(114,808)		12,021	
Cash (over/under)	85000	8,336	0	7,080	0
Other Operating Expense	94000	0	0	0	0
TOTAL OPERATING EXPENDITURES (to Page 1)		22,228,039	23,210,451	20,859,550	23,173,191
NET OPERATING PROFIT/LOSS BEFORE DEPRECIATION		1,431,229	1,093,464	2,773,683	3,410,615
Depreciation Expense	90000	1,491,666	1,583,000	1,583,000	1,700,000
NET OPERATING PROFIT/LOSS AFTER DEPRECIATION		-60,437	-489,536	1,190,683	1,710,615
LOCAL (BASE) ALLOCATION			0	0	0
COUNTY FUNDS		0	0	0	0
NET PROFIT/LOSS, CURRENT YEAR		1,431,229	1,093,464	2,773,683	3,410,615

Detail of Revenues **32nd**

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	3,490,864	3,488,540	3,655,254	4,423,706
Discounted Fair Admissions	41020	527,397	713,229	493,459	614,288
TOTAL ADMISSIONS REVENUE	41000	4,018,261	4,201,769	4,148,713	5,037,994
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	479,160	479,430	389,595	428,179
Inside Commercial Space	41520	407,427	410,000	434,156	477,119
TOTAL COMMERCIAL SPACE REVENUE	41500	886,586	889,430	823,751	905,298
CONCESSIONS REVENUE:					
Carnival	42100	1,359,662	1,417,645	1,572,328	1,650,994
Carnival: Pre-Sale	42110	34,573	0	0	0
Food Concessions	42200	2,150,427	2,257,948	2,465,912	2,456,944
Non-Food Concessions	42300	79,341	83,308	82,746	82,746
TOTAL CONCESSIONS REVENUE	42000	3,624,003	3,758,901	4,120,986	4,190,684
EXHIBITS REVENUE:					
Entry Fees	43100	23,131	23,900	26,448	21,675
Donated & Sponsored Awards	43200	2,850	5,000	6,130	6,000
Advertising in Premium Book	43300	0	0	0	0
Other (Explain)	43400	35,723	43,000	39,731	46,750
TOTAL EXHIBITS REVENUE	43000	61,704	71,900	72,309	74,425
HORSE SHOW REVENUE:					
Admissions	44100	0	0	0	0
Entry and Stake Fees	44200	0	0	0	0
Donations for Special Prizes	44300	0	0	0	0
Stall Fees	44400	0	0	0	0
Program Sales	44500	0	0	0	0
Other (Explain)	44600	2,155	0	0	0
TOTAL HORSE SHOW REVENUE	44000	2,155	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	0	0	0	0
4 Wheel-Drive Pull Admissions	46300	0	0	0	0
Destruction Derby Admissions	46400	0	0	0	0
Performances Admissions	46500	4,298,161	5,020,855	3,076,108	4,815,000
Other Admissions (Explain)	46600	0	0	0	0
TOTAL FAIR ATTRACTIONS REVENUE	46000	4,298,161	5,020,855	3,076,108	4,815,000
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209	0	0	432,900	540,560
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	432,900	540,560
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	1,130,615	1,264,901	1,297,710	1,362,595
Fair Program Revenue	47200	0	0	0	0
Utility Fee Reimbursement	47300	15,084	15,000	7,648	10,000
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	71,666	72,000	62,000	65,100
Other (Explain)	47800	248,212	302,735	282,700	333,100
Sponsorships	47900	648,211	860,000	794,732	900,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	2,113,788	2,514,636	2,444,790	2,670,795
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105	0	0	0	0
Commercial Exhibits	47205	0	0	0	0
Concessions	47305	0	0	0	0
Exhibits	47405	0	0	0	0
Other (Explain)	47505	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

32nd

Detail of Revenues

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
INTERIM REVENUE:					
Rental of Buildings	48100	700,655	629,450	678,025	698,050
Grounds Rentals	48200	5,782,650	5,349,700	5,632,415	5,456,500
Equipment Rentals	48300	124,301	80,000	165,000	225,000
Concessions Revenue	48400	463,181	425,000	500,000	550,000
Utility Fee Reimbursement	48500	0	0	0	0
Interim Parking Revenue	48600	22,290	336,000	378,663	194,000
Other Interim Revenue (List)	48700	1,190,206	723,274	859,573	894,500
TOTAL INTERIM REVENUE	48000	8,283,282	7,543,424	8,213,676	8,018,050
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	2,667		-14,000	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	364,466	300,000	300,000	325,000
Donations/Sponsorships (general)	49520	0	0	8,000	0
Other (Explain)	49530	4,194	3,000	5,000	6,000
Gain on Sale of Asset	49540	0	0	1,000	0
TOTAL OTHER OPERATING REVENUE	49500	368,660	303,000	314,000	331,000

Detail of Expenditures 32nd

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	1,119,958	1,343,689	1,063,636	1,370,403
Salaries & Wages - Temporary	50200	207,029	352,652	177,999	175,123
Compensated Absences Expense	50300	96,532	40,000	40,000	40,000
Employee Benefits - Employer's Share	50310	229,174	350,046	246,871	391,703
Payroll Taxes	50320	85,595	105,075	82,692	114,896
Worker's Compensation Insurance	50330	75,640	81,845	87,053	108,187
Professional Services (Contractual)	50400	683,769	268,000	165,436	233,375
Director's Expense	50500	94,734	92,000	124,000	119,000
Traveling/Training Expense - Employees	50600	38,464	41,550	37,747	40,950
Office Supplies and Expense	50700	156,473	159,875	184,918	233,185
Telephone and Postage	50800	173,959	167,700	180,062	184,370
Dues and Subscriptions	50900	11,773	11,119	12,695	25,341
Insurance (General Liability)	51000	168,539	169,000	188,140	202,140
Other (Explain)	51100	150,935	144,750	139,082	147,675
Unemployment Insurance (Non-reimbursed)	51200	16,234	33,000	28,000	33,000
Audit Expense	51300	0	20,000	0	20,000
Current Year Bad Debt Expense	51400	0	0	0	0
TOTAL ADMINISTRATION EXPENSE	50000	3,308,808	3,380,301	2,758,331	3,439,348
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	2,013,623	2,354,974	1,911,193	2,280,939
Salaries & Wages - Temporary	52200	835,001	910,753	862,731	620,517
Employee Benefits	52210	468,709	679,260	535,030	777,316
Payroll Taxes	52220	164,614	188,401	717,306	194,884
Worker's Compensation Insurance	52230	178,902	155,061	175,765	203,102
Professional Services (Contractual)	52300	613,869	638,100	459,216	523,660
Rental - Land & Buildings	52400	0	0	0	0
Rental - Maintenance Equipment	52500	52,972	34,000	82,214	63,500
Rental - Public Address & Intercom	52600	0	0	0	0
Temporary Electrical Work (Contractual)	52700	0	0	0	0
Light, Heat, Water and Power	52800	728,230	763,290	713,030	701,698
Maintenance of Equipment - Supplies & Expens	52900	116,082	87,361	106,578	105,200
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	290,994	306,090	423,162	432,496
Trash Removal, Clean up (Contractual)	53100	173,043	142,836	182,357	191,535
Other (Explain)	53200	45,804	81,010	74,671	65,425
Special Repairs & Maintenance (List)	53300	275,773	310,000	353,281	355,000
TOTAL MAINTENANCE EXPENSE	52001	5,957,616	6,651,136	6,596,534	6,515,272

Detail of Expenditures

32nd

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100	230,764	256,756	141,500	143,729
Salaries & Wages - Temporary	54101	235,459	332,000	248,000	170,000
Employee Benefits	54110	34,739	56,250	24,000	33,423
Payroll Taxes	54120	20,600	25,578	15,000	14,898
Worker's Compensation Insurance	54130	23,094	36,291	22,000	21,961
Professional Services (Contractual)	54200	224,975	226,755	212,100	551,400
Supplies and Expense	54300	107,388	95,000	126,500	195,000
Advertising	54400	1,216,399	1,466,750	1,570,580	1,753,358
Promotional Expense	54500	75,833	133,500	125,812	228,000
Public Relations Expense	54600	9,544	13,000	20,500	13,000
Pre-Fair Events	54700	0	0	0	0
Other (Explain)	54800	13,451	8,700	13,550	11,000
TOTAL PUBLICITY EXPENSE	54000	2,192,247	2,650,580	2,519,542	3,135,769
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100	66,944	185,279	150,433	135,805
Salaries & Wages - Temporary	56101	1,000,717	1,040,366	885,741	889,677
Employee Benefits	56110	9,142	43,248	40,400	38,561
Payroll Taxes	56120	20,143	29,475	23,221	28,658
Worker's Compensation Insurance	56130	49,734	73,526	57,248	71,782
Professional Services (Contractual)	56200	560,717	572,284	526,140	601,285
Supplies and Expense	56300	163,397	173,949	83,719	103,303
Other (Explain)	56400	109,135	119,715	144,299	166,337
TOTAL ATTENDANCE OPERATIONS	56000	1,979,930	2,237,842	1,911,201	2,035,408
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	0	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101	14,576	18,970	29,118	38,815
Parking Lot - Salaries & Wages - Temporary	57102	143,924	150,219	156,943	156,899
Program Expense	57200	0	0	0	0
Utility Fees	57300	0	0	0	0
Exhibit Guide	57400	35,540	25,000	23,577	19,000
Stall Expense	57500	0	0	0	0
Sponsorships	57700	28,983	29,500	2,321	100,000
Other (Explain)	57800	256,062	286,984	271,404	280,194
Commercial Exhibits & Concessions	57900	0	0	0	0
TOTAL MISCELLANEOUS FAIR	57000	479,084	510,673	483,363	594,908
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105	0	0	0	0
Salaries & Wages - Temporary	57106	0	0	0	0
Employee Benefits	57115	0	0	0	0
Payroll Taxes	57125	0	0	0	0
Worker's Compensation Insurance	57135	0	0	0	0
Supplies & Expense	57205	0	0	0	0
Publicity	57305	0	0	0	0
Attendance	57405	0	0	0	0
Exhibits	57505	0	0	0	0
Other (Explain)	57605	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

Details of Expenditures

32nd

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	68,064	67,300	85,320	85,600
Trophies, Medals, Ribbons	58200	21,998	22,400	17,451	18,500
Sponsored Cash Awards	58300	0	0	0	0
Sponsored Trophies, Medals, Ribbons	58400	0	0	0	0
Other Awards (Explain)	58500	0	0	0	0
TOTAL PREMIUM EXPENSE	58000	90,061	89,700	102,771	104,100
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	2,646	16,982	24,334	48,406
Salaries & Wages - Temporary	63101	437,158	741,312	576,619	640,790
Employee Benefits	63110	0	5,755	7,928	11,640
Payroll Taxes	63120	6,650	13,062	10,846	17,001
Worker's Compensation Insurance	63130	23,502	47,956	42,967	48,242
Judges (Contractual)	63200	17,395	17,792	18,177	19,482
Professional Services - Other (Contractual)	63300	103,960	104,444	81,524	252,332
Supplies and Expense	63400	146,284	123,370	126,376	117,128
Tent & Booth Rental	63500	171,927	179,080	192,339	206,889
Decorations	63600	0	4,000	1,033	1,000
Other (Explain)	63700	4,860	12,787	5,426	5,786
TOTAL EXHIBITS EXPENSE	63000	914,383	1,266,540	1,087,569	1,368,696
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100	0	0	0	0
Salaries & Wages - Temporary	64101	0	0	0	0
Employee Benefits	64110	0	0	0	0
Payroll Taxes	64120	0	0	0	0
Worker's Compensation Insurance	64130	0	0	0	0
Judges (Contractual)	64200	0	0	0	0
Professional Services - Other (Contractual)	64300	0	0	0	0
Supplies and Expense	64400	0	0	0	0
Cattle Fees	64500	0	0	0	0
Other (Explain)	64600	0	0	0	0
Tent & Booth Rental	64610	0	0	0	0
Decorations	64620	0	0	0	0
Cash Awards	64710	0	0	0	0
Trophies, Medals, Ribbons	64720	0	0	0	0
Sponsored Cash Awards	64730	0	0	0	0
Sponsored Trophies, Medals, Ribbons	64740	0	0	0	0
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures 32nd

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	0	0	0	0
Salaries & Wages (Pari-Mutuel)	65200	0	0	0	0
Employee Benefits	65210	0	0	0	0
Payroll Taxes	65220	0	0	0	0
Worker's Compensation Insurance	65230	0	0	0	0
Professional Services (Contractual)	65300	0	0	0	0
Supplies and Expense	65400	0	0	0	0
Rental - Totalisator Equipment	65600	0	0	0	0
Rental - Other Equipment	65700	0	0	0	0
Other (Explain)	65800	0	0	0	0
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	0	0	0	0
Salaries & Wages - Temporary	66101	303,011	257,675	249,569	251,110
Employee Benefits	66110	0	0	0	0
Payroll Taxes	66120	3,615	5,137	4,136	5,022
Worker's Compensation Insurance	66130	8,718	14,766	13,874	17,578
Professional Services (Contractual)	66200	244,608	204,051	214,791	219,000
Supplies and Expense	66300	527,360	734,100	634,741	640,730
Rodeo	66400	572,016	840,000	733,443	735,000
Grounds Entertainment	66500	397,926	400,000	447,900	475,000
Grandstand Entertainment	66600	4,965,516	3,675,000	2,477,315	3,150,000
Other (Explain)	66700	121,923	123,950	98,612	102,250
TOTAL FAIR ENTERTAINMENT	66000	7,144,693	6,254,679	4,874,381	5,595,690
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208	0	0	0	0
Salaries & Wages - Temporary	66209	0	0	0	0
Employee Benefits	66219	0	0	0	0
Payroll Taxes	66229	0	0	0	0
Worker's Compensation Insurance	66239	0	0	0	0
Supplies & Expense	66309	0	0	8,757	9,000
Concerts (List)	66609	0	0	275,000	275,000
Other (Explain)	66800	0	0	0	0
TOTAL INTERIM ENTERTAINMENT	66009	0	0	283,757	284,000

Detail of Expenditures 32nd

	Acct. No.	Actual 2003	Budgeted 2004	Estimated 2004	Proposed 2005
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) *(Cost less than $5,000 and life less than one year):*					
Non-Capitalized Equipment	72300	196,414	82,000	82,000	0
Non-Capitalized Improvements	91200	71,275	87,000	141,000	100,000
TOTAL EQUIPMENT EXPENSE	72300	267,689	169,000	223,000	100,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	(101,931)		12,021	
Bad Debt Expense	80020	(12,877)		0	
PRIOR YEAR EXPENDITURE	80000	(114,808)		12,021	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	8,336		7,080	
Souvenir Sales	85200	0		0	
Merchandise Sales	85500	0		0	
Other (Explain)	85900	0		0	
CASH (OVER)/UNDER	85000	8,336		7,080	
DEPRECIATION EXPENSE:	90000	1,491,666	1,583,000	1,583,000	1,700,000
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010	0	0	0	0
Other (Explain)	94500	0	0	0	0
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Variance Report **Automatically prepared** **32nd**

	Acct. No.	Budgeted vs. Estimated Fluctuation $ Change	Budgeted vs. Estimated Fluctuation % Change	2004 Budgeted	2004 Estimated	2005 Proposed	Estimated vs. Proposed Fluctuation $ Change	Estimated vs. Proposed Fluctuation % Change
OPERATING REVENUES:								
Admissions to Grounds	41000	-53,056	-1.3%	4,201,769	4,148,713	5,037,994	889,281	21.4%
Commercial Space	41500	-65,679	-7.4%	889,430	823,751	905,298	81,547	9.9%
Concessions	42000	362,085	9.6%	3,758,901	4,120,986	4,190,684	69,698	1.7%
Exhibits	43000	409	0.6%	71,900	72,309	74,425	2,116	2.9%
Horse Show	44000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	45000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	45005	0	0.0%	0	0	0	0	0.0%
Fair Attractions	46000	-1,944,747	-38.7%	5,020,855	3,076,108	4,815,000	1,738,892	56.5%
Motorized Racing	46109	0	0.0%	0	0	0	0	0.0%
Interim Attractions	46009	432,900	100.0%	0	432,900	540,560	107,660	24.9%
Miscellaneous Fair	47000	-69,846	-2.8%	2,514,636	2,444,790	2,670,795	226,005	9.2%
Misc. Non-Fair Programs	47005	0	0.0%	0	0	0	0	0.0%
Interim Revenue	48000	670,252	8.9%	7,543,424	8,213,676	8,018,050	-195,626	-2.4%
Prior Year Revenue Adj	49000	-14,000	-100.0%		-14,000		14,000	-100.0%
Other Operating Revenue	49500	11,000	3.6%	303,000	314,000	331,000	17,000	5.4%
TOTAL OPERATING REVENUES		-670,682	-2.8%	24,303,915	23,633,233	26,583,806	2,950,573	12.5%
OPERATING EXPENDITURES:								
Administration	50000	-621,970	-18.4%	3,380,301	2,758,331	3,439,348	681,017	24.7%
Maintenance & Gen Ops	52000	-54,602	-0.8%	6,651,136	6,596,534	6,515,272	-81,262	-1.2%
Publicity	54000	-131,038	-4.9%	2,650,580	2,519,542	3,135,769	616,227	24.5%
Attendance Operations	56000	-326,641	-14.6%	2,237,842	1,911,201	2,035,408	124,207	6.5%
Miscellaneous Fair	57000	-27,310	-5.3%	510,673	483,363	594,908	111,545	23.1%
Misc. Non-Fair Programs	57005	0	0.0%	0	0	0	0	0.0%
Premiums	58000	13,071	14.6%	89,700	102,771	104,100	1,329	1.3%
Exhibits	63000	-178,971	-14.1%	1,266,540	1,087,569	1,368,696	281,127	25.8%
Horse Show	64000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	65000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	65005	0	0.0%	0	0	0	0	0.0%
Fair Entertainment Expense	66000	-1,380,298	-22.1%	6,254,679	4,874,381	5,595,690	721,309	14.8%
Motorized Racing	66109	0	0.0%	0	0	0	0	0.0%
Interim Entertainment Exp	66009	283,757	100.0%	0	283,757	284,000	243	0.1%
Equipment (Funded by Fair)	72300	54,000	32.0%	169,000	223,000	100,000	-123,000	-55.2%
Prior Year Expense Adj	80000	12,021	100.0%		12,021		-12,021	-100.0%
Cash (over/under)	85000	7,080	100.0%	0	7,080	0	-7,080	-100.0%
Depreciation	90000	0	0.0%	1,583,000	1,583,000	1,700,000	117,000	7.4%
Other Operating Expense	94000	0	0.0%	0	0	0	0	0.0%
TOTAL OPERATING EXPENDITURES		-2,350,901	-9.5%	24,793,451	22,442,550	24,873,191	2,430,641	10.8%
NET EFFECT		1,680,219	-343.2%	-489,536	1,190,683	1,710,615	519,932	43.7%

OPERATING BUDGET

32nd DISTRICT AGRICULTURAL ASSOCIATION _____ COUNTY

Conducting The Orange County Fair

at Costa Mesa, California

For the period of January 1, 2006 to December 31, 2006

	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
RESOURCES, JANUARY 1:				
Unrestricted net resources	19,658,265	20,545,097	20,657,585	23,516,288
Restricted resources	0	0	0	0
Investment in capital assets	21,075,908	21,457,908	21,542,565	20,917,711
Subtotal	40,734,172	42,003,005	42,200,149	44,433,998
RESOURCES ACQUIRED:				
Operating Revenues (From Page 2)	23,825,526	26,583,806	25,464,136	27,962,586
Local (Base) Allocation (Section 19630)	0			
County Funds	0			
Capital Project Reimbursement Funds	89,563	0	0	0
Other (Explain) Grants	71,493	0	34,507	0
TOTAL RESOURCES AVAILABLE	64,720,754	68,586,811	67,698,792	72,396,584
RESOURCES APPLIED:				
Total Expenditures (From Page 2)	21,012,471	23,173,191	21,764,794	24,560,351
Depreciation Expense (From Schedule 2)	1,508,134	1,700,000	1,500,000	1,600,000
Other (Explain)				
TOTAL RESOURCES APPLIED	22,520,605	24,873,191	23,264,794	26,160,351
RESOURCES, DECEMBER 31:				
Unrestricted net resources	20,657,585	5,435,712	23,516,288	24,842,173
Restricted resources	0	0	0	0
Investment in capital assets	21,542,565	38,277,908	20,917,711	21,394,061
Subtotal	42,200,149	43,713,620	44,433,998	46,236,233
Reserve Percentage	98.3%	23.5%	108.0%	101.1%

ALL FAIRS:

11.17.05

President, Board of Directors Date

11.15.05

Chief Executive Officer Date

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors Date

County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

Director Date

Summary of Operations 32nd

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
OPERATING REVENUES:					
Admissions to Grounds	41000	4,137,187	5,037,994	5,107,869	5,362,842
Commercial Space	41500	818,318	905,298	943,881	1,011,000
Concessions	42000	4,120,986	4,190,684	4,766,741	5,329,750
Exhibits	43000	72,694	74,425	75,120	57,400
Horse Show	44000	0	0	0	0
Horse Racing (Live)	45000	0	0	0	0
Satellite Wagering	45005	0	0	0	0
Fair Attractions	46000	3,036,135	4,815,000	3,425,483	4,174,175
Motorized Racing	46109	0	0	0	0
Interim Attractions	46009	460,501	540,560	0	0
Miscellaneous Fair	47000	2,436,003	2,670,795	2,821,823	3,284,150
Miscellaneous Non-Fair Programs	47005	0	0	0	0
Interim Revenue	48000	8,396,539	8,018,050	7,630,219	8,047,269
Prior Year Revenue Adjustments	49000	-15,159		0	
Other Operating Revenue	49500	362,322	331,000	693,000	696,000
TOTAL OPERATING REVENUES (to Page 1)		23,825,526	26,583,806	25,464,136	27,962,586
OPERATING EXPENDITURES:					
Administration	50000	2,805,185	3,439,348	3,275,287	3,352,812
Maintenance & General Operations	52000	6,161,570	6,515,272	5,842,102	6,874,717
Publicity	54000	2,710,811	3,135,769	2,798,280	3,266,091
Attendance Operations	56000	1,936,336	2,035,408	2,126,384	2,320,683
Miscellaneous Fair	57000	519,921	594,908	567,423	605,490
Miscellaneous Non-Fair Programs	57005	0	0	0	0
Premiums	58000	106,832	104,100	105,121	111,100
Exhibits	63000	1,335,372	1,368,696	1,414,967	1,476,482
Horse Show	64000	0	0	0	0
Horse Racing (Live)	65000	0	0	0	0
Satellite Wagering	65005	0	0	0	0
Fair Entertainment Expense	66000	5,089,917	5,595,690	5,470,857	6,412,976
Motorized Racing	66109	0	0	0	0
Interim Entertainment Expense	66009	283,757	284,000	0	0
Equipment (Funded by Fair)	72300	49,527	100,000	158,000	140,000
Prior Year Expense Adjustments	80000	6,818		-162	
Cash (over/under)	85000	6,424	0	6,535	0
Other Operating Expense	94000	0	0	0	0
TOTAL OPERATING EXPENDITURES (to Page 1)		21,012,471	23,173,191	21,764,794	24,560,351
NET OPERATING PROFIT/LOSS BEFORE DEPRECIATION		2,813,054	3,410,615	3,699,342	3,402,235
Depreciation Expense	90000	1,508,134	1,700,000	1,500,000	1,600,000
NET OPERATING PROFIT/LOSS AFTER DEPRECIATION		1,304,921	1,710,615	2,199,342	1,802,235
LOCAL (BASE) ALLOCATION (From Page 1)		0	0	0	0
COUNTY FUNDS (From Page 1)		0	0	0	0
NET PROFIT/LOSS BEFORE DEPRECIATION, CURRENT YEAR		2,813,054	3,410,615	3,699,342	3,402,235
NET PROFIT/LOSS AFTER DEPRECIATION, CURRENT YEAR		1,304,921	1,710,615	2,199,342	1,802,235

Detail of Revenues **32nd**

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	3,648,875	4,423,706	4,509,765	4,735,150
Discounted Fair Admissions	41020	488,312	614,288	598,104	627,692
TOTAL ADMISSIONS REVENUE	41000	4,137,187	5,037,994	5,107,869	5,362,842
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	388,687	428,179	450,306	491,661
Inside Commercial Space	41520	429,631	477,119	493,575	519,339
TOTAL COMMERCIAL SPACE REVENUE	41500	818,318	905,298	943,881	1,011,000
CONCESSIONS REVENUE:					
Carnival	42100	1,572,328	1,650,994	1,737,627	1,824,500
Carnival: Pre-Sale	42110	0	0	0	0
Food Concessions	42200	2,465,912	2,456,944	2,934,691	3,406,250
Non-Food Concessions	42300	82,746	82,746	94,423	99,000
TOTAL CONCESSIONS REVENUE	42000	4,120,986	4,190,684	4,766,741	5,329,750
EXHIBITS REVENUE:					
Entry Fees	43100	26,448	21,675	30,037	30,200
Donated & Sponsored Awards	43200	6,158	6,000	5,816	6,000
Advertising in Premium Book	43300	0	0	0	0
Other (Explain)	43400	40,088	46,750	39,267	21,200
TOTAL EXHIBITS REVENUE	43000	72,694	74,425	75,120	57,400
HORSE SHOW REVENUE:					
Admissions	44100	0	0	0	0
Entry and Stake Fees	44200	0	0	0	0
Donations for Special Prizes	44300	0	0	0	0
Stall Fees	44400	0	0	0	0
Program Sales	44500	0	0	0	0
Other (Explain)	44600	0	0	0	0
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	0	0	0	0
4 Wheel-Drive Pull Admissions	46300	0	0	0	0
Destruction Derby Admissions	46400	0	0	0	0
Performances Admissions	46500	3,036,135	4,815,000	3,425,483	4,174,175
Other Admissions (Explain)	46600	0	0	0	0
TOTAL FAIR ATTRACTIONS REVENUE	46000	3,036,135	4,815,000	3,425,483	4,174,175
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209	460,501	540,560	0	0
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	460,501	540,560	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	1,297,710	1,362,595	1,381,940	1,451,000
Fair Program Revenue	47200	0	0	0	0
Utility Fee Reimbursement	47300	7,473	10,000	9,488	9,500
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	61,350	65,100	62,617	67,500
Other (Explain)	47800	287,709	333,100	408,717	451,750
Sponsorships	47900	781,761	900,000	959,061	1,304,400
TOTAL MISCELLANEOUS FAIR REVENUE	47000	2,436,003	2,670,795	2,821,823	3,284,150
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105	0	0	0	0
Commercial Exhibits	47205	0	0	0	0
Concessions	47305	0	0	0	0
Exhibits	47405	0	0	0	0
Other (Explain)	47505	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
INTERIM REVENUE:					
Rental of Buildings	48100	709,533	698,050	664,085	817,850
Grounds Rentals	48200	5,552,736	5,456,500	5,317,450	5,413,950
Equipment Rentals	48300	239,242	225,000	310,000	337,000
Concessions Revenue	48400	558,559	550,000	500,000	602,579
Utility Fee Reimbursement	48500	0	0	0	0
Interim Parking Revenue	48600	413,428	194,000	80,000	85,000
Other Interim Revenue (List)	48700	923,041	894,500	758,684	790,890
TOTAL INTERIM REVENUE	48000	8,396,539	8,018,050	7,630,219	8,047,269
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	-15,159		0	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	355,779	325,000	687,000	690,000
Donations/Sponsorships (general)	49520	0	0	0	0
Other (Explain)	49530	6,155	6,000	6,000	6,000
Gain on Sale of Asset	49540	388	0	0	0
TOTAL OTHER OPERATING REVENUE	49500	362,322	331,000	693,000	696,000

Detail of Expenditures **32nd**

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	1,064,660	1,370,403	1,359,018	1,391,254
Salaries & Wages - Temporary	50200	186,075	175,123	224,060	216,820
Compensated Absences Expense	50300	42,214	40,000	40,000	40,000
Employee Benefits - Employer's Share	50310	279,641	391,703	343,471	357,050
Payroll Taxes	50320	80,635	114,896	108,212	109,575
Worker's Compensation Insurance	50330	93,056	108,187	110,728	144,729
Professional Services (Contractual)	50400	140,411	233,375	112,306	112,415
Director's Expense	50500	124,890	119,000	109,000	110,000
Traveling/Training Expense - Employees	50600	35,283	40,950	43,384	49,300
Office Supplies and Expense	50700	192,461	233,185	229,391	176,254
Telephone and Postage	50800	176,187	184,370	135,239	148,529
Dues and Subscriptions	50900	14,187	25,341	22,200	28,286
Insurance (General Liability)	51000	188,093	202,140	286,336	297,400
Other (Explain)	51100	135,534	147,675	121,942	121,200
Unemployment Insurance (Non-reimbursed)	51200	26,504	33,000	30,000	30,000
Audit Expense	51300	0	20,000	0	20,000
Current Year Bad Debt Expense	51400	25,355	0	0	0
TOTAL ADMINISTRATION EXPENSE	50000	2,805,185	3,439,348	3,275,287	3,352,812
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	1,965,833	2,280,939	2,101,402	2,598,440
Salaries & Wages - Temporary	52200	838,759	620,517	512,737	485,605
Employee Benefits	52210	561,762	777,316	644,715	822,821
Payroll Taxes	52220	153,185	194,884	174,574	208,678
Worker's Compensation Insurance	52230	200,314	203,102	236,814	295,285
Professional Services (Contractual)	52300	388,259	523,660	253,849	278,460
Rental - Land & Buildings	52400	0	0	0	0
Rental - Maintenance Equipment	52500	106,843	63,500	48,287	68,950
Rental - Public Address & Intercom	52600	0	0	0	0
Temporary Electrical Work (Contractual)	52700	0	0	0	0
Light, Heat, Water and Power	52800	762,411	701,698	745,129	790,710
Maintenance of Equipment - Supplies & Expens	52900	114,971	105,200	128,366	104,300
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	420,269	432,496	386,998	477,087
Trash Removal, Clean up (Contractual)	53100	207,499	191,535	184,605	215,700
Other (Explain)	53200	49,997	65,425	69,757	81,153
Special Repairs & Maintenance (List)	53300	391,468	355,000	354,869	447,528
TOTAL MAINTENANCE EXPENSE	52001	6,161,570	6,515,272	5,842,102	6,874,717

Detail of Expenditures 32nd

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100	180,910	143,729	133,000	159,615
Salaries & Wages - Temporary	54101	256,389	170,000	100,000	140,900
Employee Benefits	54110	35,191	33,423	25,000	35,537
Payroll Taxes	54120	17,361	14,898	12,000	14,254
Worker's Compensation Insurance	54130	32,712	21,961	36,084	27,046
Professional Services (Contractual)	54200	270,503	551,400	493,940	624,000
Supplies and Expense	54300	132,555	195,000	110,001	107,400
Advertising	54400	1,600,269	1,753,358	1,645,075	1,883,839
Promotional Expense	54500	146,389	228,000	230,708	252,500
Public Relations Expense	54600	19,503	13,000	3,300	9,000
Pre-Fair Events	54700	0	0	0	0
Other (Explain)	54800	19,028	11,000	9,172	12,000
TOTAL PUBLICITY EXPENSE	54000	2,710,811	3,135,769	2,798,280	3,266,091
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100	160,503	135,805	141,305	155,125
Salaries & Wages - Temporary	56101	884,498	889,677	844,955	867,399
Employee Benefits	56110	35,569	38,561	39,012	41,510
Payroll Taxes	56120	24,378	28,658	26,461	24,444
Worker's Compensation Insurance	56130	74,850	71,782	86,642	92,027
Professional Services (Contractual)	56200	536,153	601,285	727,079	815,847
Supplies and Expense	56300	84,584	103,303	85,413	115,309
Other (Explain)	56400	135,802	166,337	175,517	209,022
TOTAL ATTENDANCE OPERATIONS	56000	1,936,336	2,035,408	2,126,384	2,320,683
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	0	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101	28,760	38,815	33,533	39,854
Parking Lot - Salaries & Wages - Temporary	57102	157,851	156,899	175,555	190,420
Program Expense	57200	0	0	0	0
Utility Fees	57300	0	0	0	0
Exhibit Guide	57400	32,046	19,000	12,023	12,000
Stall Expense	57500	0	0	0	0
Sponsorships	57700	10,269	100,000	48,052	28,150
Other (Explain)	57800	290,995	280,194	298,260	335,066
Commercial Exhibits & Concessions	57900	0	0	0	0
TOTAL MISCELLANEOUS FAIR	57000	519,921	594,908	567,423	605,490
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105	0	0	0	0
Salaries & Wages - Temporary	57106	0	0	0	0
Employee Benefits	57115	0	0	0	0
Payroll Taxes	57125	0	0	0	0
Worker's Compensation Insurance	57135	0	0	0	0
Supplies & Expense	57205	0	0	0	0
Publicity	57305	0	0	0	0
Attendance	57405	0	0	0	0
Exhibits	57505	0	0	0	0
Other (Explain)	57605	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

Details of Expenditures **32nd**

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	85,470	85,600	82,147	87,100
Trophies, Medals, Ribbons	58200	21,362	18,500	22,974	24,000
Sponsored Cash Awards	58300	0	0	0	0
Sponsored Trophies, Medals, Ribbons	58400	0	0	0	0
Other Awards (Explain)	58500	0	0	0	0
TOTAL PREMIUM EXPENSE	58000	106,832	104,100	105,121	111,100
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	44,092	48,406	70,993	27,773
Salaries & Wages - Temporary	63101	585,528	640,790	597,273	604,317
Employee Benefits	63110	648	11,640	9,256	8,860
Payroll Taxes	63120	11,547	17,001	12,871	10,792
Worker's Compensation Insurance	63130	30,846	48,242	49,904	55,988
Judges (Contractual)	63200	17,873	19,482	19,215	19,610
Professional Services - Other (Contractual)	63300	252,483	252,332	298,687	382,965
Supplies and Expense	63400	139,571	117,128	165,854	133,522
Tent & Booth Rental	63500	244,765	206,889	184,945	208,431
Decorations	63600	1,110	1,000	656	18,200
Other (Explain)	63700	6,908	5,786	5,313	6,024
TOTAL EXHIBITS EXPENSE	63000	1,335,372	1,368,696	1,414,967	1,476,482
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100	0	0	0	0
Salaries & Wages - Temporary	64101	0	0	0	0
Employee Benefits	64110	0	0	0	0
Payroll Taxes	64120	0	0	0	0
Worker's Compensation Insurance	64130	0	0	0	0
Judges (Contractual)	64200	0	0	0	0
Professional Services - Other (Contractual)	64300	0	0	0	0
Supplies and Expense	64400	0	0	0	0
Cattle Fees	64500	0	0	0	0
Other (Explain)	64600	0	0	0	0
Tent & Booth Rental	64610	0	0	0	0
Decorations	64620	0	0	0	0
Cash Awards	64710	0	0	0	0
Trophies, Medals, Ribbons	64720	0	0	0	0
Sponsored Cash Awards	64730	0	0	0	0
Sponsored Trophies, Medals, Ribbons	64740	0	0	0	0
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures 32nd

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	0	0	0	0
Salaries & Wages (Pari-Mutuel)	65200	0	0	0	0
Employee Benefits	65210	0	0	0	0
Payroll Taxes	65220	0	0	0	0
Worker's Compensation Insurance	65230	0	0	0	0
Professional Services (Contractual)	65300	0	0	0	0
Supplies and Expense	65400	0	0	0	0
Rental - Totalisator Equipment	65600	0	0	0	0
Rental - Other Equipment	65700	0	0	0	0
Other (Explain)	65800	0	0	0	0
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	0	0	0	0
Salaries & Wages - Temporary	66101	291,638	251,110	251,529	238,705
Employee Benefits	66110	0	0	0	0
Payroll Taxes	66120	4,781	5,022	3,222	3,462
Worker's Compensation Insurance	66130	21,282	17,578	24,048	21,483
Professional Services (Contractual)	66200	313,192	219,000	538,979	807,806
Supplies and Expense	66300	728,090	640,730	946,121	1,014,383
Rodeo	66400	733,443	735,000	566,950	635,000
Grounds Entertainment	66500	423,900	475,000	473,353	432,400
Grandstand Entertainment	66600	2,477,315	3,150,000	2,565,098	3,150,000
Other (Explain)	66700	96,277	102,250	101,557	109,737
TOTAL FAIR ENTERTAINMENT	66000	5,089,917	5,595,690	5,470,857	6,412,976
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208	0	0	0	0
Salaries & Wages - Temporary	66209	0	0	0	0
Employee Benefits	66219	0	0	0	0
Payroll Taxes	66229	0	0	0	0
Worker's Compensation Insurance	66239	0	0	0	0
Supplies & Expense	66309	8,757	9,000	0	0
Concerts (List)	66609	275,000	275,000	0	0
Other (Explain)	66809	0	0	0	0
TOTAL INTERIM ENTERTAINMENT	66009	283,757	284,000	0	0

Detail of Expenditures **32nd**

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) *(Cost less than $5,000 and life less than one year):*					
Non-Capitalized Equipment	72300	49,527	100,000	158,000	140,000
Non-Capitalized Improvements	91200	0	0	0	0
TOTAL EQUIPMENT EXPENSE	72300	49,527	100,000	158,000	140,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	6,818		-162	
Bad Debt Expense	80020	0		0	
PRIOR YEAR EXPENDITURE	80000	6,818		-162	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	6,424		6,535	
Souvenir Sales	85200	0		0	
Merchandise Sales	85500	0		0	
Other (Explain)	85900	0		0	
CASH (OVER)/UNDER	85000	6,424		6,535	
DEPRECIATION EXPENSE:	90000	1,508,134	1,700,000	1,500,000	1,600,000
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010	0	0	0	0
Other (Explain)	94500	0	0	0	0
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Variance Report **Automatically prepared** **32nd**

	Acct.	Budgeted vs. Estimated Fluctuation		2005	2005	2006	Estimated vs. Proposed Fluctuation	
	No.	$ Change	% Change	Budgeted	Estimated	Proposed	$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	69,875	1.4%	5,037,994	5,107,869	5,362,842	254,973	5.0%
Commercial Space	41500	38,583	4.3%	905,298	943,881	1,011,000	67,119	7.1%
Concessions	42000	576,057	13.7%	4,190,684	4,766,741	5,329,750	563,009	11.8%
Exhibits	43000	695	0.9%	74,425	75,120	57,400	-17,720	-23.6%
Horse Show	44000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	45000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	45005	0	0.0%	0	0	0	0	0.0%
Fair Attractions	46000	-1,389,517	-28.9%	4,815,000	3,425,483	4,174,175	748,692	21.9%
Motorized Racing	46109	0	0.0%	0	0	0	0	0.0%
Interim Attractions	46009	-540,560	-100.0%	540,560	0	0	0	0.0%
Miscellaneous Fair	47000	151,028	5.7%	2,670,795	2,821,823	3,284,150	462,327	16.4%
Misc. Non-Fair Programs	47005	0	0.0%	0	0	0	0	0.0%
Interim Revenue	48000	-387,831	-4.8%	8,018,050	7,630,219	8,047,269	417,050	5.5%
Prior Year Revenue Adj	49000	0	0.0%		0		0	0.0%
Other Operating Revenue	49500	362,000	109.4%	331,000	693,000	696,000	3,000	0.4%
TOTAL OPERATING REVENUES		-1,119,670	-4.2%	26,583,806	25,464,136	27,962,586	2,498,450	9.8%
OPERATING EXPENDITURES:								
Administration	50000	-164,061	-4.8%	3,439,348	3,275,287	3,352,812	77,525	2.4%
Maintenance & Gen Ops	52000	-673,170	-10.3%	6,515,272	5,842,102	6,874,717	1,032,615	17.7%
Publicity	54000	-337,489	-10.8%	3,135,769	2,798,280	3,266,091	467,811	16.7%
Attendance Operations	56000	90,976	4.5%	2,035,408	2,126,384	2,320,683	194,299	9.1%
Miscellaneous Fair	57000	-27,485	-4.6%	594,908	567,423	605,490	38,067	6.7%
Misc. Non-Fair Programs	57005	0	0.0%	0	0	0	0	0.0%
Premiums	58000	1,021	1.0%	104,100	105,121	111,100	5,979	5.7%
Exhibits	63000	46,271	3.4%	1,368,696	1,414,967	1,476,482	61,515	4.3%
Horse Show	64000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	65000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	65005	0	0.0%	0	0	0	0	0.0%
Fair Entertainment Expense	66000	-124,833	-2.2%	5,595,690	5,470,857	6,412,976	942,119	17.2%
Motorized Racing	66109	0	0.0%	0	0	0	0	0.0%
Interim Entertainment Exp	66009	-284,000	-100.0%	284,000	0	0	0	0.0%
Equipment (Funded by Fair)	72300	58,000	58.0%	100,000	158,000	140,000	-18,000	-11.4%
Prior Year Expense Adj	80000	-162	-100.0%		-162		162	-100.0%
Cash (over/under)	85000	6,535	100.0%	0	6,535	0	-6,535	-100.0%
Depreciation	90000	-200,000	-11.8%	1,700,000	1,500,000	1,600,000	100,000	6.7%
Other Operating Expense	94000	0	0.0%	0	0	0	0	0.0%
TOTAL OPERATING EXPENDITURES		-1,608,397	-6.5%	24,873,191	23,264,794	26,160,351	2,895,557	12.4%
NET EFFECT		488,727	28.6%	1,710,615	2,199,342	1,802,235	-397,107	-18.1%

OPERATING BUDGET

32nd DISTRICT AGRICULTURAL ASSOCIATION _____ COUNTY

Conducting The Orange County Fair

at Costa Mesa, California

For the period of January 1, 2007 to December 31, 2007

	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
RESOURCES, JANUARY 1:				
Unrestricted net resources	20,657,585	23,516,288	23,454,089	23,436,599
Restricted resources	0	0	0	0
Investment in capital assets	21,542,565	20,917,711	20,855,914	20,626,914
Subtotal	42,200,150	44,433,999	44,310,003	44,063,513
RESOURCES ACQUIRED:				
Operating Revenues (From Page 2)	25,752,590	27,962,586	25,256,841	27,473,661
Local (Base) Allocation (Section 19630)	0			
County Funds	0			
Capital Project Reimbursement Funds	25,000	0	0	0
Other (Explain) Grants	41,507	0	0	0
TOTAL RESOURCES AVAILABLE	68,019,247	72,396,585	69,566,844	71,537,174
RESOURCES APPLIED:				
Total Expenditures (From Page 2)	22,233,314	24,560,351	24,003,331	25,238,505
Depreciation Expense (From Schedule 2)	1,475,929	1,600,000	1,500,000	1,600,000
Other (Explain)				
TOTAL RESOURCES APPLIED	23,709,243	26,160,351	25,503,331	26,838,505
RESOURCES, DECEMBER 31:				
Unrestricted net resources	23,454,089	24,842,173	23,436,599	20,414,455
Restricted resources	0	0	0	0
Investment in capital assets	20,855,914	21,394,061	20,626,914	24,284,214
Subtotal	44,310,003	46,236,234	44,063,513	44,698,669
Reserve Percentage	105.5%	101.1%	97.6%	80.9%

ALL FAIRS:

[signature] 11/16/06

President, Board of Directors Date

[signature] 11.15.06

Chief Executive Officer Date

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors Date

County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE

[signature] 12/13/06

Director Date

Summary of Operations

32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
OPERATING REVENUES:					
Admissions to Grounds	41000	5,101,845	5,362,842	4,478,773	4,783,120
Commercial Space	41500	941,840	1,011,000	1,049,967	1,155,747
Concessions	42000	4,766,740	5,329,750	4,549,976	4,774,304
Exhibits	43000	70,899	57,400	56,269	55,300
Horse Show	44000	0	0	0	0
Horse Racing (Live)	45000	0	0	0	0
Satellite Wagering	45005	0	0	0	0
Fair Attractions	46000	3,430,071	4,174,175	3,281,203	3,891,814
Motorized Racing	46109	0	0	0	0
Interim Attractions	46009	0	0	346,547	0
Miscellaneous Fair	47000	2,828,153	3,284,150	2,937,053	3,533,117
Miscellaneous Non-Fair Programs	47005	0	0	0	0
Interim Revenue	48000	7,887,170	8,047,269	7,423,428	8,222,259
Prior Year Revenue Adjustments	49000	0		125	
Other Operating Revenue	49500	725,871	696,000	1,133,500	1,058,000
TOTAL OPERATING REVENUES (to Page 1)		25,752,590	27,962,586	25,256,841	27,473,661
OPERATING EXPENDITURES:					
Administration	50000	3,391,558	3,352,812	3,179,273	3,315,166
Maintenance & General Operations	52000	6,288,104	6,874,717	7,214,825	7,885,563
Publicity	54000	2,819,478	3,266,091	3,306,698	3,305,544
Attendance Operations	56000	2,111,332	2,320,683	2,188,718	2,336,643
Miscellaneous Fair	57000	568,511	605,490	552,554	624,761
Miscellaneous Non-Fair Programs	57005	0	0	0	0
Premiums	58000	106,158	111,100	95,635	95,000
Exhibits	63000	1,432,826	1,476,482	1,384,619	1,448,661
Horse Show	64000	0	0	0	0
Horse Racing (Live)	65000	0	0	0	0
Satellite Wagering	65005	0	0	0	0
Fair Entertainment Expense	66000	5,315,350	6,412,976	5,813,822	6,227,167
Motorized Racing	66109	0	0	0	0
Interim Entertainment Expense	66009	0	0	238,391	0
Equipment (Funded by Fair)	72300	160,202	140,000	15,000	0
Prior Year Expense Adjustments	80000	(8,459)		7,638	
Cash (over/under)	85000	6,748	0	6,158	0
Other Operating Expense	94000	41,507	0	0	0
TOTAL OPERATING EXPENDITURES (to Page 1)		22,233,314	24,560,351	24,003,331	25,238,505
NET OPERATING PROFIT/LOSS BEFORE DEPRECIATION		3,519,276	3,402,235	1,253,510	2,235,156
Depreciation Expense	90000	1,475,929	1,600,000	1,500,000	1,600,000
NET OPERATING PROFIT/LOSS AFTER DEPRECIATION		2,043,347	1,802,235	-246,490	635,156
LOCAL (BASE) ALLOCATION (From Page 1)		0	0	0	0
COUNTY FUNDS (From Page 1)		0	0	0	0
NET PROFIT/LOSS BEFORE DEPRECIATION, CURRENT YEAR		3,519,276	3,402,235	1,253,510	2,235,156
NET PROFIT/LOSS AFTER DEPRECIATION, CURRENT YEAR		2,043,347	1,802,235	-246,490	635,156

Detail of Revenues

32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	4,508,565	4,735,150	3,985,647	4,225,000
Discounted Fair Admissions	41020	593,280	627,692	493,126	558,120
TOTAL ADMISSIONS REVENUE	41000	5,101,845	5,362,842	4,478,773	4,783,120
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	452,946	491,661	528,330	582,425
Inside Commercial Space	41520	488,894	519,339	521,637	573,322
TOTAL COMMERCIAL SPACE REVENUE	41500	941,840	1,011,000	1,049,967	1,155,747
CONCESSIONS REVENUE:					
Carnival	42100	1,737,627	1,824,500	1,684,925	1,766,000
Carnival: Pre-Sale	42110	0	0	0	0
Food Concessions	42200	2,934,691	3,406,250	2,777,418	2,916,289
Non-Food Concessions	42300	94,423	99,000	87,633	92,015
TOTAL CONCESSIONS REVENUE	42000	4,766,740	5,329,750	4,549,976	4,774,304
EXHIBITS REVENUE:					
Entry Fees	43100	25,853	30,200	26,523	28,600
Donated & Sponsored Awards	43200	5,816	6,000	3,664	4,500
Advertising in Premium Book	43300	0	0	0	0
Other (Explain)	43400	39,230	21,200	26,082	22,200
TOTAL EXHIBITS REVENUE	43000	70,899	57,400	56,269	55,300
HORSE SHOW REVENUE:					
Admissions	44100	0	0	0	0
Entry and Stake Fees	44200	0	0	0	0
Donations for Special Prizes	44300	0	0	0	0
Stall Fees	44400	0	0	0	0
Program Sales	44500	0	0	0	0
Other (Explain)	44600	0	0	0	0
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	0	0	0	0
4 Wheel-Drive Pull Admissions	46300	0	0	0	0
Destruction Derby Admissions	46400	0	0	0	0
Performances Admissions	46500	3,430,071	4,174,175	3,281,203	3,891,814
Other Admissions (Explain)	46600	0	0	0	0
TOTAL FAIR ATTRACTIONS REVENUE	46000	3,430,071	4,174,175	3,281,203	3,891,814
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209	0	0	346,547	0
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	346,547	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	1,382,940	1,451,000	1,227,535	1,302,172
Fair Program Revenue	47200	0	0	0	0
Utility Fee Reimbursement	47300	9,488	9,500	40,908	100,000
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	63,313	67,500	68,400	68,400
Other (Explain)	47800	409,134	451,750	376,739	519,250
Sponsorships	47900	963,278	1,304,400	1,223,471	1,543,295
TOTAL MISCELLANEOUS FAIR REVENUE	47000	2,828,153	3,284,150	2,937,053	3,533,117
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105	0	0	0	0
Commercial Exhibits	47205	0	0	0	0
Concessions	47305	0	0	0	0
Exhibits	47405	0	0	0	0
Other (Explain)	47505	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

Detail of Revenues

32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
INTERIM REVENUE:					
Rental of Buildings	48100	675,467	817,850	715,476	902,300
Grounds Rentals	48200	5,291,301	5,413,950	4,717,195	4,390,050
Equipment Rentals	48300	261,079	337,000	148,956	195,000
Concessions Revenue	48400	546,561	602,579	790,857	800,000
Utility Fee Reimbursement	48500	0	0	0	0
Interim Parking Revenue	48600	80,470	85,000	85,189	646,175
Other Interim Revenue (List)	48700	1,032,294	790,890	965,755	1,288,734
TOTAL INTERIM REVENUE	48000	7,887,170	8,047,269	7,423,428	8,222,259
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	0		125	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	715,294	690,000	1,125,000	1,050,000
Donations/Sponsorships (general)	49520	0	0	0	0
Other (Explain)	49530	10,577	6,000	8,500	8,000
Gain on Sale of Asset	49540	0	0	0	0
TOTAL OTHER OPERATING REVENUE	49500	725,871	696,000	1,133,500	1,058,000

Detail of Expenditures

32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	1,364,613	1,391,254	1,365,402	1,362,258
Salaries & Wages - Temporary	50200	213,595	216,820	207,675	154,978
Compensated Absences Expense	50300	146,359	40,000	40,000	40,000
Employee Benefits - Employer's Share	50310	330,775	357,050	350,586	360,300
Payroll Taxes	50320	101,472	109,575	108,601	106,519
Worker's Compensation Insurance	50330	103,105	144,729	100,677	99,000
Professional Services (Contractual)	50400	133,576	112,415	79,005	158,730
Director's Expense	50500	110,671	110,000	90,500	98,000
Traveling/Training Expense - Employees	50600	49,165	49,300	44,430	54,170
Office Supplies and Expense	50700	240,845	176,254	146,841	158,100
Telephone and Postage	50800	139,786	148,529	160,061	165,724
Dues and Subscriptions	50900	25,552	28,286	17,787	19,587
Insurance (General Liability)	51000	289,335	297,400	329,234	360,400
Other (Explain)	51100	118,511	121,200	122,474	141,400
Unemployment Insurance (Non-reimbursed)	51200	24,199	30,000	16,000	16,000
Audit Expense	51300	0	20,000	0	20,000
Current Year Bad Debt Expense	51400	0	0	0	0
TOTAL ADMINISTRATION EXPENSE	50000	3,391,558	3,352,812	3,179,273	3,315,166
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	2,124,171	2,598,440	2,567,175	2,794,060
Salaries & Wages - Temporary	52200	589,852	485,605	607,353	768,495
Employee Benefits	52210	617,852	822,821	766,114	882,500
Payroll Taxes	52220	165,680	208,678	189,683	224,888
Worker's Compensation Insurance	52230	228,548	295,285	177,621	186,000
Professional Services (Contractual)	52300	351,987	278,460	380,604	383,044
Rental - Land & Buildings	52400	0	0	0	0
Rental - Maintenance Equipment	52500	72,316	68,950	97,786	106,950
Rental - Public Address & Intercom	52600	0	0	0	0
Temporary Electrical Work (Contractual)	52700	0	0	0	0
Light, Heat, Water and Power	52800	809,636	790,710	942,238	1,021,174
Maintenance of Equipment - Supplies & Expens	52900	149,125	104,300	139,770	103,700
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	466,638	477,087	591,910	563,770
Trash Removal, Clean up (Contractual)	53100	229,752	215,700	217,971	193,687
Other (Explain)	53200	75,069	81,153	69,428	84,945
Special Repairs & Maintenance (List)	53300	407,479	447,528	467,172	572,350
TOTAL MAINTENANCE EXPENSE	52001	6,288,104	6,874,717	7,214,825	7,885,563

Detail of Expenditures 32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100	128,488	159,615	157,300	167,354
Salaries & Wages - Temporary	54101	123,966	140,900	83,000	80,000
Employee Benefits	54110	28,661	35,537	30,000	38,500
Payroll Taxes	54120	11,473	14,254	12,000	13,963
Worker's Compensation Insurance	54130	36,084	27,046	16,000	16,000
Professional Services (Contractual)	54200	513,895	624,000	681,350	624,200
Supplies and Expense	54300	114,788	107,400	218,552	156,400
Advertising	54400	1,629,283	1,883,839	1,910,070	2,002,627
Promotional Expense	54500	219,343	252,500	177,642	192,200
Public Relations Expense	54600	3,305	9,000	10,850	6,000
Pre-Fair Events	54700	0	0	0	0
Other (Explain)	54800	10,193	12,000	9,934	8,300
TOTAL PUBLICITY EXPENSE	54000	2,819,478	3,266,091	3,306,698	3,305,544
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100	145,972	155,125	137,533	117,422
Salaries & Wages - Temporary	56101	831,787	867,399	893,852	1,017,095
Employee Benefits	56110	37,333	41,510	42,844	29,500
Payroll Taxes	56120	22,751	24,444	29,353	23,731
Worker's Compensation Insurance	56130	86,226	92,027	61,164	69,250
Professional Services (Contractual)	56200	710,660	815,847	698,051	738,449
Supplies and Expense	56300	89,353	115,309	89,756	102,950
Other (Explain)	56400	187,250	209,022	236,165	238,246
TOTAL ATTENDANCE OPERATIONS	56000	2,111,332	2,320,683	2,188,718	2,336,643
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	0	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101	29,814	39,854	38,294	34,864
Parking Lot - Salaries & Wages - Temporary	57102	166,648	190,420	155,485	173,425
Program Expense	57200	0	0	0	0
Utility Fees	57300	0	0	0	0
Exhibit Guide	57400	12,023	12,000	17,590	19,500
Stall Expense	57500	0	0	0	0
Sponsorships	57700	63,233	28,150	29,176	37,600
Other (Explain)	57800	296,793	335,066	312,009	359,372
Commercial Exhibits & Concessions	57900	0	0	0	0
TOTAL MISCELLANEOUS FAIR	57000	568,511	605,490	552,554	624,761
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105	0	0	0	0
Salaries & Wages - Temporary	57106	0	0	0	0
Employee Benefits	57115	0	0	0	0
Payroll Taxes	57125	0	0	0	0
Worker's Compensation Insurance	57135	0	0	0	0
Supplies & Expense	57205	0	0	0	0
Publicity	57305	0	0	0	0
Attendance	57405	0	0	0	0
Exhibits	57505	0	0	0	0
Other (Explain)	57605	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

Details of Expenditures 32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	82,147	87,100	69,873	70,000
Trophies, Medals, Ribbons	58200	24,012	24,000	25,762	25,000
Sponsored Cash Awards	58300	0	0	0	0
Sponsored Trophies, Medals, Ribbons	58400	0	0	0	0
Other Awards (Explain)	58500	0	0	0	0
TOTAL PREMIUM EXPENSE	58000	106,158	111,100	95,635	95,000
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	69,564	27,773	17,904	25,557
Salaries & Wages - Temporary	63101	595,984	604,317	542,190	552,712
Employee Benefits	63110	9,288	8,860	3,402	8,900
Payroll Taxes	63120	13,383	10,792	9,660	9,955
Worker's Compensation Insurance	63130	51,876	55,988	35,867	40,000
Judges (Contractual)	63200	19,215	19,610	16,305	19,065
Professional Services - Other (Contractual)	63300	297,635	382,965	376,693	416,374
Supplies and Expense	63400	171,111	133,522	138,870	129,585
Tent & Booth Rental	63500	193,454	208,431	224,842	208,933
Decorations	63600	656	18,200	9,761	24,700
Other (Explain)	63700	10,661	6,024	9,125	12,880
TOTAL EXHIBITS EXPENSE	63000	1,432,826	1,476,482	1,384,619	1,448,661
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100	0	0	0	0
Salaries & Wages - Temporary	64101	0	0	0	0
Employee Benefits	64110	0	0	0	0
Payroll Taxes	64120	0	0	0	0
Worker's Compensation Insurance	64130	0	0	0	0
Judges (Contractual)	64200	0	0	0	0
Professional Services - Other (Contractual)	64300	0	0	0	0
Supplies and Expense	64400	0	0	0	0
Cattle Fees	64500	0	0	0	0
Other (Explain)	64600	0	0	0	0
Tent & Booth Rental	64610	0	0	0	0
Decorations	64620	0	0	0	0
Cash Awards	64710	0	0	0	0
Trophies, Medals, Ribbons	64720	0	0	0	0
Sponsored Cash Awards	64730	0	0	0	0
Sponsored Trophies, Medals, Ribbons	64740	0	0	0	0
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures 32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	0	0	0	0
Salaries & Wages (Pari-Mutuel)	65200	0	0	0	0
Employee Benefits	65210	0	0	0	0
Payroll Taxes	65220	0	0	0	0
Worker's Compensation Insurance	65230	0	0	0	0
Professional Services (Contractual)	65300	0	0	0	0
Supplies and Expense	65400	0	0	0	0
Rental - Totalisator Equipment	65600	0	0	0	0
Rental - Other Equipment	65700	0	0	0	0
Other (Explain)	65800	0	0	0	0
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	0	0	0	0
Salaries & Wages - Temporary	66101	223,779	238,705	194,509	163,682
Employee Benefits	66110	0	0	0	0
Payroll Taxes	66120	3,271	3,462	2,348	2,374
Worker's Compensation Insurance	66130	24,048	21,483	12,002	15,000
Professional Services (Contractual)	66200	444,532	807,806	702,276	707,546
Supplies and Expense	66300	921,063	1,014,383	844,301	1,006,015
Rodeo	66400	551,950	635,000	420,377	524,100
Grounds Entertainment	66500	473,353	432,400	608,700	536,000
Grandstand Entertainment	66600	2,565,098	3,150,000	2,923,000	3,150,000
Other (Explain)	66700	108,257	109,737	106,309	122,450
TOTAL FAIR ENTERTAINMENT	66000	5,315,350	6,412,976	5,813,822	6,227,167
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208	0	0	0	0
Salaries & Wages - Temporary	66209	0	0	0	0
Employee Benefits	66219	0	0	0	0
Payroll Taxes	66229	0	0	0	0
Worker's Compensation Insurance	66239	0	0	0	0
Supplies & Expense	66309	0	0	3,391	0
Concerts (List)	66609	0	0	235,000	0
Other (Explain)	66809	0	0	0	0
TOTAL INTERIM ENTERTAINMENT	66009	0	0	238,391	0

Detail of Expenditures

32nd

	Acct. No.	Actual 2005	Budgeted 2006	Estimated 2006	Proposed 2007
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) *(Cost less than $5,000 and life less than one year):*					
Non-Capitalized Equipment	72300	160,202	140,000	15,000	0
Non-Capitalized Improvements	91200	0	0	0	0
TOTAL EQUIPMENT EXPENSE	72300	160,202	140,000	15,000	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	(8,459)		7,638	
Bad Debt Expense	80020	0		0	
PRIOR YEAR EXPENDITURE	80000	(8,459)		7,638	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	6,748		6,158	
Souvenir Sales	85200	0		0	
Merchandise Sales	85500	0		0	
Other (Explain)	85900	0		0	
CASH (OVER)/UNDER	85000	6,748		6,158	
DEPRECIATION EXPENSE:	90000	1,475,929	1,600,000	1,500,000	1,600,000
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010	0	0	0	0
Other (Explain)	94500	41,507	0	0	0
TOTAL OTHER OPERATING EXPENSE	94000	41,507	0	0	0

Variance Report **Automatically prepared** **32nd**

	Acct.	Budgeted vs. Estimated Fluctuation		2006	2006	2007	Estimated vs. Proposed Fluctuation	
	No.	$ Change	% Change	Budgeted	Estimated	Proposed	$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	-884,069	-16.5%	5,362,842	4,478,773	4,783,120	304,347	6.8%
Commercial Space	41500	38,967	3.9%	1,011,000	1,049,967	1,155,747	105,780	10.1%
Concessions	42000	-779,774	-14.6%	5,329,750	4,549,976	4,774,304	224,328	4.9%
Exhibits	43000	-1,131	-2.0%	57,400	56,269	55,300	-969	-1.7%
Horse Show	44000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	45000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	45005	0	0.0%	0	0	0	0	0.0%
Fair Attractions	46000	-892,972	-21.4%	4,174,175	3,281,203	3,891,814	610,611	18.6%
Motorized Racing	46109	0	0.0%	0	0	0	0	0.0%
Interim Attractions	46009	346,547	100.0%	0	346,547	0	-346,547	-100.0%
Miscellaneous Fair	47000	-347,097	-10.6%	3,284,150	2,937,053	3,533,117	596,064	20.3%
Misc. Non-Fair Programs	47005	0	0.0%	0	0	0	0	0.0%
Interim Revenue	48000	-623,841	-7.8%	8,047,269	7,423,428	8,222,259	798,831	10.8%
Prior Year Revenue Adj	49000	125	100.0%		125		-125	-100.0%
Other Operating Revenue	49500	437,500	62.9%	696,000	1,133,500	1,058,000	-75,500	-6.7%
TOTAL OPERATING REVENUES		-2,705,745	-9.7%	27,962,586	25,256,841	27,473,661	2,216,820	8.8%
OPERATING EXPENDITURES:								
Administration	50000	-173,539	-5.2%	3,352,812	3,179,273	3,315,166	135,893	4.3%
Maintenance & Gen Ops	52000	340,108	4.9%	6,874,717	7,214,825	7,885,563	670,738	9.3%
Publicity	54000	40,607	1.2%	3,266,091	3,306,698	3,305,544	-1,154	0.0%
Attendance Operations	56000	-131,965	-5.7%	2,320,683	2,188,718	2,336,643	147,925	6.8%
Miscellaneous Fair	57000	-52,936	-8.7%	605,490	552,554	624,761	72,207	13.1%
Misc. Non-Fair Programs	57005	0	0.0%	0	0	0	0	0.0%
Premiums	58000	-15,465	-13.9%	111,100	95,635	95,000	-635	-0.7%
Exhibits	63000	-91,863	-6.2%	1,476,482	1,384,619	1,448,661	64,042	4.6%
Horse Show	64000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	65000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	65005	0	0.0%	0	0	0	0	0.0%
Fair Entertainment Expense	66000	-599,154	-9.3%	6,412,976	5,813,822	6,227,167	413,345	7.1%
Motorized Racing	66109	0	0.0%	0	0	0	0	0.0%
Interim Entertainment Exp	66009	238,391	100.0%	0	238,391	0	-238,391	-100.0%
Equipment (Funded by Fair)	72300	-125,000	-89.3%	140,000	15,000	0	-15,000	-100.0%
Prior Year Expense Adj	80000	7,638	100.0%		7,638		-7,638	-100.0%
Cash (over/under)	85000	6,158	100.0%	0	6,158	0	-6,158	-100.0%
Depreciation	90000	-100,000	-6.3%	1,600,000	1,500,000	1,600,000	100,000	6.7%
Other Operating Expense	94000	0	0.0%	0	0	0	0	0.0%
TOTAL OPERATING EXPENDITURES		-657,020	-2.5%	26,160,351	25,503,331	26,838,505	1,335,174	5.2%
NET EFFECT		-2,048,725	-113.7%	1,802,235	-246,490	635,156	881,646	-357.7%

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FAIRS & EXPOSITIONS

OPERATING BUDGET

32nd DISTRICT AGRICULTURAL ASSOCIATION COUNTY

Conducting The Orange County Fair

at Costa Mesa California

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

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		$ 23,454,090	$ 23,436,599	$ 23,860,709	$ 26,465,862
Restricted resources		0	0	0	0
Investment in Capital Assets, Net of Related Debt		20,855,914	20,626,914	20,995,752	22,255,752
Subtotal (Total Net Resources)		44,310,003	44,063,513	44,856,461	48,721,614
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		25,869,345	27,473,661	30,205,670	30,339,086
State (Local/Base) Allocations (to Page 2):	31200				
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 3A)	31900	42,000	0	0	0
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Flex Capital used for oper.) (From Sched 3B & to Page 2)	34000	0	0	0	0
TOTAL RESOURCES AVAILABLE		70,221,348	71,537,174	75,062,131	79,060,700
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		23,912,926	25,238,505	24,740,517	26,895,483
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		23,912,926	25,238,505	24,740,517	26,895,483
Depreciation Expense (From Page 10)	90000	1,451,961	1,600,000	1,600,000	1,600,000
TOTAL RESOURCES APPLIED		25,364,887	26,838,505	26,340,517	28,495,483
TOTAL NET RESOURCES, DECEMBER 31:	29100	$ 44,856,461	$ 44,698,669	$ 48,721,614	$ 50,565,217
Unrestricted net resources		23,860,709	20,414,455	26,465,862	23,070,465
Restricted resources		0	0	0	0
Investment in capital assets		20,995,752	24,284,214	22,255,752	27,494,752
Subtotal		$ 44,856,461	$ 44,698,669	$ 48,721,614	$ 50,565,217
Reserve Percentage		99.8%	80.9%	107.0%	85.8%

ALL FAIRS:

President, Board of Directors — Date 11.15.07

Chief Executive Officer — Date 11.15.07

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors — Date

County Clerk — Date

DEPARTMENT OF FOOD & AGRICULTURE

Director — FOR M.T. — Date 12/12/07

Summary of Operations **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
OPERATING REVENUES:					
Admissions to Grounds	41000	4,478,749	4,783,120	5,731,409	6,498,545
Commercial Space	41500	1,044,350	1,155,747	1,046,015	1,014,860
Concessions	42000	4,550,226	4,774,304	5,467,857	5,314,580
Exhibits	43000	62,728	55,300	60,475	67,693
Horse Show	44000	0	0	0	0
Horse Racing (Live)	45000	0	0	0	0
Satellite Wagering	45005	0	0	0	0
Fair Attractions	46000	3,282,993	3,891,814	3,954,731	4,279,637
Motorized Racing	46109	0	0	0	0
Interim Attractions	46009	346,547	0	486,369	79
Miscellaneous Fair	47000	2,937,469	3,533,117	3,556,915	3,759,450
Miscellaneous Non-Fair Programs	47005	0	0	0	0
Interim Revenue	48000	7,977,887	8,222,259	8,647,899	8,281,742
Prior Year Revenue Adjustments	49000	125		0	
Other Operating Revenue	49500	1,188,272	1,058,000	1,254,000	1,122,500
TOTAL OPERATING REVENUES (to Page 1)		25,869,345	27,473,661	30,205,670	30,339,086
OPERATING EXPENDITURES:					
Administration	50000	3,117,081	3,315,166	3,156,728	3,712,871
Maintenance & General Operations	52000	7,126,132	7,885,563	7,258,066	8,080,232
Publicity	54000	3,170,502	3,305,544	3,029,809	3,716,972
Attendance Operations	56000	2,127,495	2,336,643	2,420,804	2,682,234
Miscellaneous Fair	57000	522,465	624,761	597,921	563,047
Miscellaneous Non-Fair Programs	57005	0	0	0	0
Premiums	58000	95,732	95,000	105,960	107,702
Exhibits	63000	1,534,740	1,448,661	1,441,408	1,548,938
Horse Show	64000	0	0	0	0
Horse Racing (Live)	65000	0	0	0	0
Satellite Wagering	65005	0	0	0	0
Fair Entertainment Expense	66000	5,827,354	6,227,167	6,252,105	6,483,487
Motorized Racing	66109	0	0	0	0
Interim Entertainment Expense	66009	238,391	0	507,300	0
Equipment (Funded by Fair)	72300	105,777	0	15,000	0
Prior Year Expense Adjustments	80000	26,345		-46,595	
Cash (over/under)	85000	7,311	0	2,011	0
Other Operating Expense	94000	13,599	0	0	0
TOTAL OPERATING EXPENDITURES (to Page 1)		23,912,926	25,238,505	24,740,517	26,895,483
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		1,956,420	2,235,156	5,465,153	3,443,603
Depreciation Expense	90000	1,451,961	1,600,000	1,600,000	1,600,000
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		504,458	635,156	3,865,153	1,843,603
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	0	0	0	0
OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1)		0	0	0	0
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		1,956,420	2,235,156	5,465,153	3,443,603
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		504,458	635,156	3,865,153	1,843,603

Detail of Revenues **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	3,985,647	4,225,000	4,791,150	5,316,941
Discounted Fair Admissions	41020	493,102	558,120	940,259	1,181,604
TOTAL ADMISSIONS REVENUE	41000	4,478,749	4,783,120	5,731,409	6,498,545
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	528,330	582,425	528,517	512,887
Inside Commercial Space	41520	516,020	573,322	517,498	501,973
TOTAL COMMERCIAL SPACE REVENUE	41500	1,044,350	1,155,747	1,046,015	1,014,860
CONCESSIONS REVENUE:					
Carnival	42100	1,684,925	1,766,000	1,814,408	1,759,976
Carnival: Pre-Sale	42110	0	0	0	0
Food Concessions	42200	2,777,668	2,916,289	3,552,845	3,457,018
Non-Food Concessions	42300	87,633	92,015	100,604	97,586
TOTAL CONCESSIONS REVENUE	42000	4,550,226	4,774,304	5,467,857	5,314,580
EXHIBITS REVENUE:					
Entry Fees	43100	26,802	28,600	38,475	39,708
Donated & Sponsored Awards	43200	3,664	4,500	2,116	4,500
Advertising in Premium Book	43300	0	0	0	0
Other (Explain)	43400	32,262	22,200	19,884	23,485
TOTAL EXHIBITS REVENUE	43000	62,728	55,300	60,475	67,693
HORSE SHOW REVENUE:					
Admissions	44100	0	0	0	0
Entry and Stake Fees	44200	0	0	0	0
Donations for Special Prizes	44300	0	0	0	0
Stall Fees	44400	0	0	0	0
Program Sales	44500	0	0	0	0
Other (Explain)	44600	0	0	0	0
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	0	0	0	0
4 Wheel-Drive Pull Admissions	46300	0	0	0	0
Destruction Derby Admissions	46400	0	0	0	0
Performances Admissions	46500	3,282,993	3,891,814	3,954,731	4,279,637
Other Admissions (Explain)	46600	0	0	0	0
TOTAL FAIR ATTRACTIONS REVENUE	46000	3,282,993	3,891,814	3,954,731	4,279,637
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209	346,547	0	486,369	79
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	346,547	0	486,369	79
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	1,227,535	1,302,172	1,555,867	1,565,507
Fair Program Revenue	47200	0	0	0	0
Utility Fee Reimbursement	47300	40,308	100,000	31,508	30,563
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	69,300	68,400	71,400	69,258
Other (Explain)	47800	376,399	519,250	582,072	600,826
Sponsorships	47900	1,223,927	1,543,295	1,316,068	1,493,296
TOTAL MISCELLANEOUS FAIR REVENUE	47000	2,937,469	3,533,117	3,556,915	3,759,450
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105	0	0	0	0
Commercial Exhibits	47205	0	0	0	0
Concessions	47305	0	0	0	0
Exhibits	47405	0	0	0	0
Other (Explain)	47505	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
INTERIM REVENUE:					
Rental of Buildings	48100	779,854	902,300	907,465	949,390
Grounds Rentals	48200	4,915,975	4,390,050	4,653,137	4,495,400
Equipment Rentals	48300	315,914	195,000	316,620	360,800
Concessions Revenue	48400	681,133	800,000	855,691	900,000
Utility Fee Reimbursement	48500	0	0	0	0
Interim Parking Revenue	48600	123,015	646,175	688,689	236,672
Other Interim Revenue (List)	48700	1,161,995	1,288,734	1,226,297	1,339,480
TOTAL INTERIM REVENUE	48000	7,977,887	8,222,259	8,647,899	8,281,742
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	125		0	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	1,174,607	1,050,000	1,235,000	1,010,000
Donations/Sponsorships (general)	49520	0	0	0	95,000
Other (Explain)	49530	13,664	8,000	19,000	17,500
Gain on Sale of Asset	49540	0	0	0	0
TOTAL OTHER OPERATING REVENUE	49500	1,188,272	1,058,000	1,254,000	1,122,500

Detail of Expenditures **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	1,373,820	1,362,258	1,380,761	1,464,883
Salaries & Wages - Temporary	50200	212,327	154,978	200,302	229,293
Compensated Absences Expense	50300	36,395	40,000	40,000	40,000
Employee Benefits - Employer's Share	50310	312,027	360,300	341,525	381,343
Payroll Taxes	50320	100,930	106,519	105,032	115,387
Worker's Compensation Insurance	50330	89,582	99,000	94,128	118,591
Professional Services (Contractual)	50400	62,579	158,730	135,574	559,920
Director's Expense	50500	93,585	98,000	104,200	14,000
Traveling/Training Expense - Employees	50600	41,432	54,170	53,011	55,100
Office Supplies and Expense	50700	147,784	158,100	81,000	80,873
Telephone and Postage	50800	162,518	165,724	134,620	149,876
Dues and Subscriptions	50900	20,403	19,587	18,266	20,005
Insurance (General Liability)	51000	324,615	360,400	332,977	360,000
Other (Explain)	51100	114,516	141,400	117,332	123,600
Unemployment Insurance (Non-reimbursed)	51200	17,202	16,000	18,000	0
Audit Expense	51300	0	20,000	0	0
Current Year Bad Debt Expense	51400	7,366	0	0	0
TOTAL ADMINISTRATION EXPENSE	50000	3,117,081	3,315,166	3,156,728	3,712,871
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	2,567,881	2,794,060	2,546,611	2,795,128
Salaries & Wages - Temporary	52200	554,196	768,495	644,530	709,500
Employee Benefits	52210	735,606	882,500	802,291	907,820
Payroll Taxes	52220	198,546	224,888	207,605	225,418
Worker's Compensation Insurance	52230	169,380	186,000	205,930	251,624
Professional Services (Contractual)	52300	430,381	383,044	434,082	476,250
Rental - Land & Buildings	52400	0	0	0	0
Rental - Maintenance Equipment	52500	102,761	106,950	160,360	65,680
Rental - Public Address & Intercom	52600	0	0	0	0
Temporary Electrical Work (Contractual)	52700	0	0	0	0
Light, Heat, Water and Power	52800	945,047	1,021,174	955,987	990,627
Maintenance of Equipment - Supplies & Expense	52900	163,471	103,700	146,744	140,900
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	460,844	563,770	511,601	559,980
Trash Removal, Clean up (Contractual)	53100	232,915	193,687	259,985	260,670
Other (Explain)	53200	65,469	84,945	-61,396	95,635
Special Repairs & Maintenance (List)	53300	499,635	572,350	443,736	601,000
TOTAL MAINTENANCE EXPENSE	52001	7,126,132	7,885,563	7,258,066	8,080,232

Detail of Expenditures **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100	157,220	167,354	148,988	175,548
Salaries & Wages - Temporary	54101	87,111	80,000	66,000	70,000
Employee Benefits	54110	35,548	38,500	37,896	42,938
Payroll Taxes	54120	13,082	13,963	11,000	14,445
Worker's Compensation Insurance	54130	14,958	16,000	14,622	17,188
Professional Services (Contractual)	54200	577,582	624,200	494,200	652,500
Supplies and Expense	54300	226,450	156,400	151,449	187,400
Advertising	54400	1,865,422	2,002,627	1,962,868	2,378,953
Promotional Expense	54500	172,274	192,200	123,013	161,500
Public Relations Expense	54600	8,104	6,000	6,053	3,000
Pre-Fair Events	54700	0	0	0	0
Other (Explain)	54800	12,752	8,300	13,720	13,500
TOTAL PUBLICITY EXPENSE	54000	3,170,502	3,305,544	3,029,809	3,716,972
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100	131,247	117,422	127,032	171,604
Salaries & Wages - Temporary	56101	896,894	1,017,095	1,054,042	1,184,464
Employee Benefits	56110	34,665	29,500	36,704	42,266
Payroll Taxes	56120	22,879	23,731	24,808	27,400
Worker's Compensation Insurance	56130	57,900	69,250	67,020	80,912
Professional Services (Contractual)	56200	703,172	738,449	771,957	811,834
Supplies and Expense	56300	91,571	102,950	100,859	116,445
Other (Explain)	56400	189,168	238,246	238,382	247,309
TOTAL ATTENDANCE OPERATIONS	56000	2,127,495	2,336,643	2,420,804	2,682,234
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	0	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101	30,449	34,864	27,360	23,200
Parking Lot - Salaries & Wages - Temporary	57102	155,486	173,425	218,266	172,421
Program Expense	57200	0	0	0	0
Utility Fees	57300	0	0	0	0
Exhibit Guide	57400	12,544	19,500	12,140	15,500
Stall Expense	57500	0	0	0	0
Sponsorships	57700	19,632	37,600	17,300	21,550
Other (Explain)	57800	304,354	359,372	322,855	330,376
Commercial Exhibits & Concessions	57900	0	0	0	0
TOTAL MISCELLANEOUS FAIR	57000	522,465	624,761	597,921	563,047
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105	0	0	0	0
Salaries & Wages - Temporary	57106	0	0	0	0
Employee Benefits	57115	0	0	0	0
Payroll Taxes	57125	0	0	0	0
Worker's Compensation Insurance	57135	0	0	0	0
Supplies & Expense	57205	0	0	0	0
Publicity	57305	0	0	0	0
Attendance	57405	0	0	0	0
Exhibits	57505	0	0	0	0
Other (Explain)	57605	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

Details of Expenditures **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	69,873	70,000	82,492	83,702
Trophies, Medals, Ribbons	58200	25,859	25,000	23,468	24,000
Sponsored Cash Awards	58300	0	0	0	0
Sponsored Trophies, Medals, Ribbons	58400	0	0	0	0
Other Awards (Explain)	58500	0	0	0	0
TOTAL PREMIUM EXPENSE	58000	95,732	95,000	105,960	107,702
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	17,904	25,557	25,729	29,155
Salaries & Wages - Temporary	63101	543,564	552,712	561,191	502,681
Employee Benefits	63110	3,403	8,900	5,944	7,417
Payroll Taxes	63120	9,922	9,955	10,495	9,528
Worker's Compensation Insurance	63130	36,828	40,000	32,400	37,231
Judges (Contractual)	63200	16,575	19,065	15,458	17,700
Professional Services - Other (Contractual)	63300	508,069	416,374	383,510	565,802
Supplies and Expense	63400	146,671	129,585	180,553	140,124
Tent & Booth Rental	63500	224,046	208,933	195,318	210,200
Decorations	63600	9,761	24,700	21,692	19,500
Other (Explain)	63700	17,999	12,880	9,118	9,600
TOTAL EXHIBITS EXPENSE	63000	1,534,740	1,448,661	1,441,408	1,548,938
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100	0	0	0	0
Salaries & Wages - Temporary	64101	0	0	0	0
Employee Benefits	64110	0	0	0	0
Payroll Taxes	64120	0	0	0	0
Worker's Compensation Insurance	64130	0	0	0	0
Judges (Contractual)	64200	0	0	0	0
Professional Services - Other (Contractual)	64300	0	0	0	0
Supplies and Expense	64400	0	0	0	0
Cattle Fees	64500	0	0	0	0
Other (Explain)	64600	0	0	0	0
Tent & Booth Rental	64610	0	0	0	0
Decorations	64620	0	0	0	0
Cash Awards	64710	0	0	0	0
Trophies, Medals, Ribbons	64720	0	0	0	0
Sponsored Cash Awards	64730	0	0	0	0
Sponsored Trophies, Medals, Ribbons	64740	0	0	0	0
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	0	0	0	0
Salaries & Wages (Pari-Mutuel)	65200	0	0	0	0
Employee Benefits	65210	0	0	0	0
Payroll Taxes	65220	0	0	0	0
Worker's Compensation Insurance	65230	0	0	0	0
Professional Services (Contractual)	65300	0	0	0	0
Supplies and Expense	65400	0	0	0	0
Rental - Totalisator Equipment	65600	0	0	0	0
Rental - Other Equipment	65700	0	0	0	0
Other (Explain)	65800	0	0	0	0
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	0	0	8,600	14,163
Salaries & Wages - Temporary	66101	191,339	163,682	106,525	57,415
Employee Benefits	66110	0	0	0	4,066
Payroll Taxes	66120	2,275	2,374	2,738	4,820
Worker's Compensation Insurance	66130	13,260	15,000	9,684	19,024
Professional Services (Contractual)	66200	694,214	707,546	858,388	1,099,956
Supplies and Expense	66300	853,936	1,006,015	904,524	925,639
Rodeo	66400	420,377	524,100	537,744	537,744
Grounds Entertainment	66500	607,200	536,000	416,390	416,390
Grandstand Entertainment	66600	2,938,000	3,150,000	3,139,600	3,150,000
Other (Explain)	66700	106,753	122,450	267,912	254,270
TOTAL FAIR ENTERTAINMENT	66000	5,827,354	6,227,167	6,252,105	6,483,487
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208	0	0	0	0
Salaries & Wages - Temporary	66209	0	0	0	0
Employee Benefits	66219	0	0	0	0
Payroll Taxes	66229	0	0	0	0
Worker's Compensation Insurance	66239	0	0	0	0
Supplies & Expense	66309	3,391	0	8,800	0
Concerts (List)	66609	235,000	0	498,500	0
Other (Explain)	66809	0	0	0	0
TOTAL INTERIM ENTERTAINMENT	66009	238,391	0	507,300	0

Detail of Expenditures **32nd**

	Acct. No.	Actual 2006	Budgeted 2007	Estimated 2007	Proposed 2008
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) *(Cost less than $5,000 and life less than one year):*					
Non-Capitalized Equipment	72300	105,777	0	15,000	0
Non-Capitalized Improvements	91200	0	0	0	0
TOTAL EQUIPMENT EXPENSE	72300	105,777	0	15,000	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	26,345		-46,595	
Bad Debt Expense	80020	0		0	
PRIOR YEAR EXPENDITURE	80000	26,345		-46,595	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	7,311		2,011	
Souvenir Sales	85200	0		0	
Merchandise Sales	85500	0		0	
Other (Explain)	85900	0		0	
CASH (OVER)/UNDER	85000	7,311		2,011	
DEPRECIATION EXPENSE: (To Sch 2 and Pg. 1)	90000	1,451,961	1,600,000	1,600,000	1,600,000
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010	13,599	0	0	0
Other (Flex Capital Oper Expenses, etc) (From Sched 3B)	94500	0	0	0	0
TOTAL OTHER OPERATING EXPENSE	94000	13,599	0	0	0

OPERATING BUDGET

32nd DISTRICT AGRICULTURAL ASSOCIATION _____ COUNTY

Conducting The OC Fair

at Costa Mesa, California

For the period of January 1, 2009 to December 31, 2009

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		$ 23,860,709	$ 26,465,862	$ 23,706,137	$ 18,349,122
Restricted resources		0	0	0	0
Investment in Capital Assets, Net of Related Debt		20,995,752	22,255,752	23,064,470	29,652,270
Subtotal (Total Net Resources)		44,856,461	48,721,614	46,770,607	48,001,391
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		29,961,457	30,339,086	29,858,891	30,145,828
State (Local/Base) Allocations (to Page 2):	31200				
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300				
Capital Project Reimbursement Funds (from Sched 3A)	31900	0	0	0	0
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Flex Capital used for oper.) (From Sched 3B & to Page 2)	34000	0	0	0	0
TOTAL RESOURCES AVAILABLE		74,817,918	79,060,700	76,629,498	78,147,219
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		26,443,367	26,895,483	26,788,107	27,298,813
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		26,443,367	26,895,483	26,788,107	27,298,813
Depreciation Expense (From Page 10)	90000	1,603,944	1,600,000	1,840,000	2,600,000
TOTAL RESOURCES APPLIED		28,047,310	28,495,483	28,628,107	29,898,813
TOTAL NET RESOURCES, DECEMBER 31:	29100	$ 46,770,607	$ 50,565,217	$ 48,001,391	$ 48,248,406
Unrestricted net resources		23,706,137	23,070,465	18,349,122	6,782,137
Restricted resources		0	0	0	0
Investment in capital assets		23,064,470	27,494,752	29,652,270	41,466,270
Subtotal		$ 46,770,607	$ 50,565,217	$ 48,001,391	$ 48,248,406
Reserve Percentage		89.6%	85.8%	68.5%	24.8%

ALL FAIRS:

President, Board of Directors — Date

Chief Executive Officer — Date 11/20/08

COUNTY APPROVALS (County Fairs Only):

Chairman, Board of Supervisors — Date

County Clerk — Date

DEPARTMENT OF FOOD & AGRICULTURE

11/20/08 VP Finance

Director — Date 1/5/09

Summary of Operations

32nd

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
OPERATING REVENUES:					
Admissions to Grounds	41000	5,721,999	6,498,545	6,522,270	7,598,105
Commercial Space	41500	1,046,015	1,014,860	1,044,268	1,494,702
Concessions	42000	5,467,855	5,314,580	6,014,042	6,041,228
Exhibits	43000	61,042	67,693	55,108	67,598
Horse Show	44000	0	0	0	0
Horse Racing (Live)	45000	0	0	0	0
Satellite Wagering	45005	0	0	0	0
Fair Attractions	46000	3,956,557	4,279,637	4,180,695	2,350,412
Motorized Racing	46109	0	0	0	0
Interim Attractions	46009	487,695	79	319,270	205
Miscellaneous Fair	47000	3,402,937	3,759,450	3,368,404	3,671,625
Miscellaneous Non-Fair Programs	47005	0	0	0	0
Interim Revenue	48000	8,427,149	8,281,742	7,515,145	8,469,203
Prior Year Revenue Adjustments	49000	103		14,313	
Other Operating Revenue	49500	1,390,103	1,122,500	825,376	452,750
TOTAL OPERATING REVENUES (to Page 1)		29,961,457	30,339,086	29,858,891	30,145,828
OPERATING EXPENDITURES:					
Administration	50000	3,329,400	3,712,871	3,266,645	3,911,502
Maintenance & General Operations	52000	7,663,284	8,080,232	8,312,095	8,823,537
Publicity	54000	3,142,700	3,716,972	3,494,359	3,210,275
Attendance Operations	56000	2,402,401	2,682,234	2,630,727	3,074,300
Miscellaneous Fair	57000	581,696	563,047	633,409	736,268
Miscellaneous Non-Fair Programs	57005	0	0	0	0
Premiums	58000	105,959	107,702	112,443	123,157
Exhibits	63000	1,402,878	1,548,938	1,338,839	2,112,333
Horse Show	64000	0	0	0	0
Horse Racing (Live)	65000	0	0	0	0
Satellite Wagering	65005	0	0	0	0
Fair Entertainment Expense	66000	6,339,841	6,483,487	6,786,958	5,307,441
Motorized Racing	66109	0	0	0	0
Interim Entertainment Expense	66009	507,307	0	200,000	0
Equipment (Funded by Fair)	72300	48,904	0	1,056	0
Prior Year Expense Adjustments	80000	918,001		1,773	
Cash (over/under)	85000	996	0	9,803	0
Other Operating Expense	94000	0	0	0	0
TOTAL OPERATING EXPENDITURES (to Page 1)		26,443,367	26,895,483	26,788,107	27,298,813
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION		3,518,090	3,443,603	3,070,784	2,847,015
Depreciation Expense	90000	1,603,944	1,600,000	1,840,000	2,600,000
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION		1,914,146	1,843,603	1,230,784	247,015
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	0	0	0	0
OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1)		0	0	0	0
NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR		3,518,090	3,443,603	3,070,784	2,847,015
NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR		1,914,146	1,843,603	1,230,784	247,015

Detail of Revenues **32nd**

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	4,791,150	5,316,941	5,495,457	6,014,000
Discounted Fair Admissions	41020	930,849	1,181,604	1,026,813	1,584,105
TOTAL ADMISSIONS REVENUE	41000	5,721,999	6,498,545	6,522,270	7,598,105
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	528,517	512,887	546,604	414,052
Inside Commercial Space	41520	517,498	501,973	497,664	1,080,650
TOTAL COMMERCIAL SPACE REVENUE	41500	1,046,015	1,014,860	1,044,268	1,494,702
CONCESSIONS REVENUE:					
Carnival	42100	1,814,407	1,759,976	1,971,678	1,972,000
Carnival: Pre-Sale	42110	0	0	0	0
Food Concessions	42200	3,552,844	3,457,018	3,926,592	3,947,667
Non-Food Concessions	42300	100,604	97,586	115,772	121,561
TOTAL CONCESSIONS REVENUE	42000	5,467,855	5,314,580	6,014,042	6,041,228
EXHIBITS REVENUE:					
Entry Fees	43100	38,554	39,708	39,228	47,478
Donated & Sponsored Awards	43200	2,144	4,500	4,231	4,000
Advertising in Premium Book	43300	0	0	0	0
Other (Explain)	43400	20,344	23,485	11,649	16,120
TOTAL EXHIBITS REVENUE	43000	61,042	67,693	55,108	67,598
HORSE SHOW REVENUE:					
Admissions	44100	0	0	0	0
Entry and Stake Fees	44200	0	0	0	0
Donations for Special Prizes	44300	0	0	0	0
Stall Fees	44400	0	0	0	0
Program Sales	44500	0	0	0	0
Other (Explain)	44600	0	0	0	0
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	0	0	0	0
4 Wheel-Drive Pull Admissions	46300	0	0	0	0
Destruction Derby Admissions	46400	0	0	0	0
Performances Admissions	46500	3,956,557	4,279,637	4,180,695	2,350,412
Other Admissions (Explain)	46600	0	0	0	0
TOTAL FAIR ATTRACTIONS REVENUE	46000	3,956,557	4,279,637	4,180,695	2,350,412
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209	487,695	79	319,270	205
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	487,695	79	319,270	205
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	1,379,055	1,565,507	1,361,860	1,499,400
Fair Program Revenue	47200	0	0	0	0
Utility Fee Reimbursement	47300	31,508	30,563	45,410	61,500
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	71,500	69,258	76,890	68,000
Other (Explain)	47800	581,806	600,826	534,511	626,450
Sponsorships	47900	1,339,068	1,493,296	1,349,733	1,416,275
TOTAL MISCELLANEOUS FAIR REVENUE	47000	3,402,937	3,759,450	3,368,404	3,671,625
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105	0	0	0	0
Commercial Exhibits	47205	0	0	0	0
Concessions	47305	0	0	0	0
Exhibits	47405	0	0	0	0
Other (Explain)	47505	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

Detail of Revenues **32nd**

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
INTERIM REVENUE:					
Rental of Buildings	48100	928,786	949,390	934,441	1,103,300
Grounds Rentals	48200	4,727,093	4,495,400	3,928,332	4,162,170
Equipment Rentals	48300	359,947	360,800	354,385	373,500
Concessions Revenue	48400	667,302	900,000	797,577	817,000
Utility Fee Reimbursement	48500	0	0	0	75,000
Interim Parking Revenue	48600	518,079	236,672	177,576	650,000
Other Interim Revenue (List)	48700	1,225,942	1,339,480	1,322,834	1,288,233
TOTAL INTERIM REVENUE	48000	8,427,149	8,281,742	7,515,145	8,469,203
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	103		14,313	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	1,369,802	1,010,000	791,000	435,000
Donations/Sponsorships (general)	49520	0	95,000	0	0
Other (Explain)	49530	20,302	17,500	18,841	17,750
Gain on Sale of Asset	49540	0	0	15,535	0
TOTAL OTHER OPERATING REVENUE	49500	1,390,103	1,122,500	825,376	452,750

Detail of Expenditures **32nd**

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	1,393,726	1,464,883	1,477,360	1,593,778
Salaries & Wages - Temporary	50200	193,989	229,293	185,145	187,660
Compensated Absences Expense	50300	61,877	40,000	-1,592	20,000
Employee Benefits - Employer's Share	50310	344,696	381,343	345,207	388,670
Payroll Taxes	50320	101,184	115,387	110,989	124,342
Worker's Compensation Insurance	50330	94,137	118,591	92,231	124,425
Professional Services (Contractual)	50400	266,589	559,920	266,523	520,574
Director's Expense	50500	104,068	14,000	12,800	11,001
Traveling/Training Expense - Employees	50600	53,342	55,100	60,151	72,600
Office Supplies and Expense	50700	103,337	80,873	80,062	75,635
Telephone and Postage	50800	136,009	149,876	139,297	141,425
Dues and Subscriptions	50900	18,607	20,005	19,499	22,285
Insurance (General Liability)	51000	328,755	360,000	288,803	280,000
Other (Explain)	51100	116,722	123,600	150,170	309,107
Unemployment Insurance (Non-reimbursed)	51200	17,103	0	40,000	40,000
Audit Expense	51300	0	0	0	0
Current Year Bad Debt Expense	51400	-4,740	0	0	0
TOTAL ADMINISTRATION EXPENSE	50000	3,329,400	3,712,871	3,266,645	3,911,502
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	2,596,523	2,795,128	2,702,968	2,987,421
Salaries & Wages - Temporary	52200	670,065	709,500	781,209	703,130
Employee Benefits	52210	802,932	907,820	870,366	918,821
Payroll Taxes	52220	211,735	225,418	223,810	241,531
Worker's Compensation Insurance	52230	205,930	251,624	197,104	270,953
Professional Services (Contractual)	52300	478,803	476,250	418,488	490,875
Rental - Land & Buildings	52400	0	0	0	0
Rental - Maintenance Equipment	52500	201,371	65,680	129,164	71,500
Rental - Public Address & Intercom	52600	0	0	0	0
Temporary Electrical Work (Contractual)	52700	0	0	0	0
Light, Heat, Water and Power	52800	903,087	990,627	962,567	999,757
Maintenance of Equipment - Supplies & Expens	52900	181,558	140,900	211,774	200,240
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	642,155	559,980	563,975	546,250
Trash Removal, Clean up (Contractual)	53100	272,498	260,670	686,864	727,424
Other (Explain)	53200	-63,920	95,635	-57,068	93,635
Special Repairs & Maintenance (List)	53300	560,548	601,000	620,874	572,000
TOTAL MAINTENANCE EXPENSE	52001	7,663,284	8,080,232	8,312,095	8,823,537

32nd

Detail of Expenditures

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100	165,788	175,548	175,548	177,724
Salaries & Wages - Temporary	54101	69,082	70,000	70,000	76,000
Employee Benefits	54110	39,429	42,938	43,104	43,412
Payroll Taxes	54120	12,831	14,445	13,451	14,678
Worker's Compensation Insurance	54130	14,622	17,188	13,530	17,760
Professional Services (Contractual)	54200	553,613	652,500	604,361	668,000
Supplies and Expense	54300	165,076	187,400	136,375	120,400
Advertising	54400	1,969,099	2,378,953	2,186,866	1,846,251
Promotional Expense	54500	127,619	161,500	173,108	163,850
Public Relations Expense	54600	7,698	3,000	63,480	68,000
Pre-Fair Events	54700	0	0	0	0
Other (Explain)	54800	17,843	13,500	14,536	14,200
TOTAL PUBLICITY EXPENSE	54000	3,142,700	3,716,972	3,494,359	3,210,275
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100	107,217	171,604	156,608	181,599
Salaries & Wages - Temporary	56101	1,060,324	1,184,464	1,177,226	1,200,609
Employee Benefits	56110	27,993	42,266	36,154	70,874
Payroll Taxes	56120	21,587	27,400	25,900	28,417
Worker's Compensation Insurance	56130	67,020	80,912	68,168	82,826
Professional Services (Contractual)	56200	795,044	811,834	837,071	980,600
Supplies and Expense	56300	110,886	116,445	99,481	142,375
Other (Explain)	56400	212,331	247,309	230,119	387,000
TOTAL ATTENDANCE OPERATIONS	56000	2,402,401	2,682,234	2,630,727	3,074,300
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	0	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101	27,361	23,200	20,157	31,742
Parking Lot - Salaries & Wages - Temporary	57102	218,266	172,421	258,724	233,770
Program Expense	57200	0	0	0	0
Utility Fees	57300	0	0	0	0
Exhibit Guide	57400	11,130	15,500	8,458	9,000
Stall Expense	57500	0	0	0	0
Sponsorships	57700	18,222	21,550	17,381	91,835
Other (Explain)	57800	306,718	330,376	328,689	369,921
Commercial Exhibits & Concessions	57900	0	0	0	0
TOTAL MISCELLANEOUS FAIR	57000	581,696	563,047	633,409	736,268
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105	0	0	0	0
Salaries & Wages - Temporary	57106	0	0	0	0
Employee Benefits	57115	0	0	0	0
Payroll Taxes	57125	0	0	0	0
Worker's Compensation Insurance	57135	0	0	0	0
Supplies & Expense	57205	0	0	0	0
Publicity	57305	0	0	0	0
Attendance	57405	0	0	0	0
Exhibits	57505	0	0	0	0
Other (Explain)	57605	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

Details of Expenditures **32nd**

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	82,492	83,702	91,077	101,157
Trophies, Medals, Ribbons	58200	23,467	24,000	21,366	22,000
Sponsored Cash Awards	58300	0	0	0	0
Sponsored Trophies, Medals, Ribbons	58400	0	0	0	0
Other Awards (Explain)	58500	0	0	0	0
TOTAL PREMIUM EXPENSE	58000	105,959	107,702	112,443	123,157
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	25,729	29,155	30,463	29,035
Salaries & Wages - Temporary	63101	535,051	502,681	616,634	655,500
Employee Benefits	63110	5,944	7,417	5,596	16,609
Payroll Taxes	63120	10,594	9,528	11,364	10,678
Worker's Compensation Insurance	63130	34,236	37,231	33,256	42,386
Judges (Contractual)	63200	17,630	17,700	11,693	20,400
Professional Services - Other (Contractual)	63300	366,612	565,802	214,112	244,050
Supplies and Expense	63400	164,422	140,124	161,873	251,327
Tent & Booth Rental	63500	228,398	210,200	212,638	738,900
Decorations	63600	5,188	19,500	25,689	49,848
Other (Explain)	63700	9,074	9,600	15,521	53,600
TOTAL EXHIBITS EXPENSE	63000	1,402,878	1,548,938	1,338,839	2,112,333
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100	0	0	0	0
Salaries & Wages - Temporary	64101	0	0	0	0
Employee Benefits	64110	0	0	0	0
Payroll Taxes	64120	0	0	0	0
Worker's Compensation Insurance	64130	0	0	0	0
Judges (Contractual)	64200	0	0	0	0
Professional Services - Other (Contractual)	64300	0	0	0	0
Supplies and Expense	64400	0	0	0	0
Cattle Fees	64500	0	0	0	0
Other (Explain)	64600	0	0	0	0
Tent & Booth Rental	64610	0	0	0	0
Decorations	64620	0	0	0	0
Cash Awards	64710	0	0	0	0
Trophies, Medals, Ribbons	64720	0	0	0	0
Sponsored Cash Awards	64730	0	0	0	0
Sponsored Trophies, Medals, Ribbons	64740	0	0	0	0
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures

32nd

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	0	0	0	0
Salaries & Wages (Pari-Mutuel)	65200	0	0	0	0
Employee Benefits	65210	0	0	0	0
Payroll Taxes	65220	0	0	0	0
Worker's Compensation Insurance	65230	0	0	0	0
Professional Services (Contractual)	65300	0	0	0	0
Supplies and Expense	65400	0	0	0	0
Rental - Totalisator Equipment	65600	0	0	0	0
Rental - Other Equipment	65700	0	0	0	0
Other (Explain)	65800	0	0	0	0
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	8,600	14,163	14,723	8,892
Salaries & Wages - Temporary	66101	185,031	57,415	100,342	41,193
Employee Benefits	66110	0	4,066	6,672	3,670
Payroll Taxes	66120	2,613	4,820	7,039	4,129
Worker's Compensation Insurance	66130	9,684	19,024	11,075	16,673
Professional Services (Contractual)	66200	905,034	1,099,956	972,256	998,765
Supplies and Expense	66300	865,008	925,639	836,332	859,555
Rodeo	66400	539,157	537,744	383,768	459,000
Grounds Entertainment	66500	416,390	416,390	447,074	500,723
Grandstand Entertainment	66600	3,139,600	3,150,000	3,761,750	2,300,000
Other (Explain)	66700	268,724	254,270	245,927	114,841
TOTAL FAIR ENTERTAINMENT	66000	6,339,841	6,483,487	6,786,958	5,307,441
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208	0	0	0	0
Salaries & Wages - Temporary	66209	0	0	0	0
Employee Benefits	66219	0	0	0	0
Payroll Taxes	66229	0	0	0	0
Worker's Compensation Insurance	66239	0	0	0	0
Supplies & Expense	66309	8,807	0	0	0
Concerts (List)	66609	498,500	0	200,000	0
Other (Explain)	66809	0	0	0	0
TOTAL INTERIM ENTERTAINMENT	66009	507,307	0	200,000	0

Detail of Expenditures **32nd**

	Acct. No.	Actual 2007	Budgeted 2008	Estimated 2008	Proposed 2009
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) *(Cost less than $5,000 and life less than one year):*					
Non-Capitalized Equipment	72300	48,904	0	1,056	0
Non-Capitalized Improvements	91200	0	0	0	0
TOTAL EQUIPMENT EXPENSE	72300	48,904	0	1,056	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	918,001		1,773	
Bad Debt Expense	80020	0		0	
PRIOR YEAR EXPENDITURE	80000	918,001		1,773	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	996		9,803	
Souvenir Sales	85200	0		0	
Merchandise Sales	85500	0		0	
Other (Explain)	85900	0		0	
CASH (OVER)/UNDER	85000	996		9,803	
DEPRECIATION EXPENSE: (To Sch 2 and Pg. 1)	90000	1,603,944	1,600,000	1,840,000	2,600,000
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010	0	0	0	0
Other (Flex Capital Oper Expenses, etc) (From Sched 3B)	94500	0	0	0	0
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Variance Report **Automatically prepared** **32nd**

	Acct. No.	Budgeted vs. Estimated Fluctuation $ Change	Budgeted vs. Estimated Fluctuation % Change	2008 Budgeted	2008 Estimated	2009 Proposed	Estimated vs. Proposed Fluctuation $ Change	Estimated vs. Proposed Fluctuation % Change
OPERATING REVENUES:								
Admissions to Grounds	41000	23,725	0.4%	6,498,545	6,522,270	7,598,105	1,075,835	16.5%
Commercial Space	41500	29,408	2.9%	1,014,860	1,044,268	1,494,702	450,434	43.1%
Concessions	42000	699,462	13.2%	5,314,580	6,014,042	6,041,228	27,186	0.5%
Exhibits	43000	-12,585	-18.6%	67,693	55,108	67,598	12,490	22.7%
Horse Show	44000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	45000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	45005	0	0.0%	0	0	0	0	0.0%
Fair Attractions	46000	-98,942	-2.3%	4,279,637	4,180,695	2,350,412	-1,830,283	-43.8%
Motorized Racing	46109	0	0.0%	0	0	0	0	0.0%
Interim Attractions	46009	319,191	404039.2%	79	319,270	205	-319,065	-99.9%
Miscellaneous Fair	47000	-391,046	-10.4%	3,759,450	3,368,404	3,671,625	303,221	9.0%
Misc. Non-Fair Programs	47005	0	0.0%	0	0	0	0	0.0%
Interim Revenue	48000	-766,597	-9.3%	8,281,742	7,515,145	8,469,203	954,058	12.7%
Prior Year Revenue Adj	49000	14,313	100.0%		14,313		-14,313	-100.0%
Other Operating Revenue	49500	-297,124	-26.5%	1,122,500	825,376	452,750	-372,626	-45.1%
TOTAL OPERATING REVENUES		-480,195	-1.6%	30,339,086	29,858,891	30,145,828	286,937	1.0%
OPERATING EXPENDITURES:								
Administration	50000	-446,226	-12.0%	3,712,871	3,266,645	3,911,502	644,857	19.7%
Maintenance & Gen Ops	52000	231,863	2.9%	8,080,232	8,312,095	8,823,537	511,442	6.2%
Publicity	54000	-222,613	-6.0%	3,716,972	3,494,359	3,210,275	-284,084	-8.1%
Attendance Operations	56000	-51,507	-1.9%	2,682,234	2,630,727	3,074,300	443,573	16.9%
Miscellaneous Fair	57000	70,362	12.5%	563,047	633,409	736,268	102,859	16.2%
Misc. Non-Fair Programs	57005	0	0.0%	0	0	0	0	0.0%
Premiums	58000	4,741	4.4%	107,702	112,443	123,157	10,714	9.5%
Exhibits	63000	-210,099	-13.6%	1,548,938	1,338,839	2,112,333	773,494	57.8%
Horse Show	64000	0	0.0%	0	0	0	0	0.0%
Horse Racing (Live)	65000	0	0.0%	0	0	0	0	0.0%
Satellite Wagering	65005	0	0.0%	0	0	0	0	0.0%
Fair Entertainment Expense	66000	303,471	4.7%	6,483,487	6,786,958	5,307,441	-1,479,517	-21.8%
Motorized Racing	66109	0	0.0%	0	0	0	0	0.0%
Interim Entertainment Exp	66009	200,000	100.0%	0	200,000	0	-200,000	-100.0%
Equipment (Funded by Fair)	72300	1,056	100.0%	0	1,056	0	-1,056	-100.0%
Prior Year Expense Adj	80000	1,773	100.0%		1,773		-1,773	-100.0%
Cash (over/under)	85000	9,803	100.0%	0	9,803	0	-9,803	-100.0%
Depreciation	90000	240,000	15.0%	1,600,000	1,840,000	2,600,000	760,000	41.3%
Other Operating Expense	94000	0	0.0%	0	0	0	0	0.0%
TOTAL OPERATING EXPENDITURES		132,624	0.5%	28,495,483	28,628,107	29,898,813	1,270,706	4.4%
NET EFFECT		-612,819	-33.2%	1,843,603	1,230,784	247,015	-983,769	-79.9%