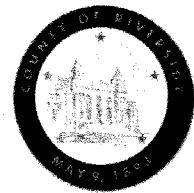


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

728



FROM: Economic Development Agency

SUBMITTAL DATE:
July 29, 2010

SUBJECT: Approve Submission of the County Fair Budget to the State for Allocation of Funds.

RECOMMENDED MOTION: That the Board of Supervisors (Board) approve and authorize the Chairman to execute the attached request for funding from the California Division of Fairs and Expositions

BACKGROUND: The California Division of Fairs and Expositions provides \$115,500 in annual funding to the Riverside County Fair and National Date Festival upon approval of the attached budget documents. Staff recommends that the budget documents be approved and three copies of said documents be executed by the Chairman, in order for this funding to be received in fiscal year 2010/11.

FORM APPROVED COUNTY COUNSEL
BY: NEAL R. KIPNIS
DATE: 7/29/10
Departmental Concurrence

Robert Field

Robert Field
Assistant County Executive Officer/EDA

| | | | | |
|-----------------------|-------------------------------|------|-------------------------|-----------|
| FINANCIAL DATA | Current F.Y. Total Cost: | \$ 0 | In Current Year Budget: | Yes |
| | Current F.Y. Net County Cost: | \$ 0 | Budget Adjustment: | No |
| | Annual Net County Cost: | \$ 0 | For Fiscal Year: | 2010-2011 |

COMPANION ITEM ON BOARD OF DIRECTORS AGENDA: No

| | | |
|--|---|--------------------------|
| SOURCE OF FUNDS: \$115,500 in Fair funding provided by the State Division of Fairs and Expositions. | Positions To Be Deleted Per A-30 | <input type="checkbox"/> |
| | Requires 4/5 Vote | <input type="checkbox"/> |

C.E.O. RECOMMENDATION: APPROVE

BY: *Jennifer L. Sargent*
Jennifer L. Sargent

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Tavaglione and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: August 10, 2010
xc: EDA

Kecia Harper-Ihem
Clerk of the Board
By: *Kecia Harper-Ihem*
Deputy

Prev. Agn. Ref.:

District: 4

Agenda Number:

RF:LB:PS:MW:MD

ATTACHMENTS FILED WITH THE CLERK OF THE BOARD

3.24

OPERATING BUDGET

DISTRICT AGRICULTURAL ASSOCIATION

Riverside COUNTY

Conducting The Riverside County Fair & National Dte Festival

at Indio, California

For the period of July 1, 2010 to June 30, 2011

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---|-----------|----------------|------------------|-------------------|------------------|
| TOTAL NET RESOURCES JULY 1: | | | | | |
| Unrestricted Net Resources | | 165,583 | 48,645 | 480,730 | 150,840 |
| Restricted Resources | | 0 | 0 | 0 | 0 |
| Investment in Capital Assets, Net of Related Debt | | 0 | 0 | 0 | 0 |
| Subtotal (Total Net Resources) | | 165,583 | 48,645 | 480,730 | 150,840 |
| RESOURCES ACQUIRED: | | | | | |
| Operating Revenues (From Page 2) | | 3,807,339 | 3,635,275 | 3,574,515 | 3,581,017 |
| State (Local/Base) Allocations (to Page 2): | 31200 | 105,000 | 105,000 | 115,500 | 115,500 |
| Fiscal & Administrative Assistance (F&E) (to Page 2): | 31300 | | | | |
| Capital Project Reimbursement Funds (from Sched 8A) | 31900 | | | 0 | 0 |
| Contributions from Other Gov't (non-F&E) Sources (to Page 2) | 33000 | 1,966,570 | | 594,146 | 254,475 |
| Other (e.g., Flex Capital used for oper.) (From Sched 8B & to Page 2) | 34000 | 142,000 | | 35,000 | 35,000 |
| TOTAL RESOURCES AVAILABLE | | 6,186,492 | 3,788,920 | 4,779,891 | 4,136,832 |
| RESOURCES APPLIED: | | | | | |
| Operating Expenditures (From Page 2) | | 5,725,762 | 3,740,275 | 4,629,050 | 3,985,992 |
| Other Operating Expenditures (e.g. Audit Adjustments) | | | | | |
| Subtotal - Operating Expenditures (Excluding Depreciation) | | 5,725,762 | 3,740,275 | 4,629,050 | 3,985,992 |
| Depreciation Expense (From Page 10) | 90000 | 0 | 0 | 0 | 0 |
| Other Non-Operating Expenditures (PY adj. related to depreciation) | | | | | |
| TOTAL RESOURCES APPLIED | | 5,725,762 | 3,740,275 | 4,629,050 | 3,985,992 |
| TOTAL NET RESOURCES JUNE 30: | | | | | |
| Unrestricted Net Resources Available for Operations | 29100 | 460,730 | 48,645 | 150,840 | 150,840 |
| Restricted Net Resources | | 0 | 0 | 0 | 0 |
| Investment in Capital Assets (From Schedule 7) | | 0 | 0 | 0 | 0 |
| Subtotal (Total Net Res Check Figure - should equal #29100) | | 460,730 | 48,645 | 150,840 | 150,840 |
| Reserve Percentage | | 8.0% | 1.3% | 3.3% | 3.8% |

| | |
|---|--|
| <p>ALL FAIRS:</p> <p>N/A</p> <p>President, Board of Directors _____ Date _____</p> <p><i>Eric Brandt</i> 5/27/10</p> <p>Assistant Director - EDA Administration _____ Date _____</p> | <p>COUNTY APPROVALS (County Fairs Only):</p> <p><i>Marion Ashley</i></p> <p>Chairman, Board of Supervisors _____ Date _____</p> <p>MARION ASHLEY</p> |
|---|--|

DEPARTMENT OF FOOD & AGRICULTURE

[Signature] 6.10.10

Director _____

ATTEST:

KECIA HARPER-IHEM, Clerk

By *[Signature]* DEPUTY

FORM APPROVED COUNTY COUNSEL

BY: *[Signature]* NEAL R. KIPNIS DATE 7/23/10

AUG 10 2010 3.24

Summary of Operations

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|--|--------------|-------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUES: | | | | | |
| Admissions to Grounds | 41000 | 958,914 | 960,000 | 1,043,094 | 1,075,000 |
| Commercial Space | 41500 | 266,984 | 271,000 | 262,318 | 235,000 |
| Concessions | 42000 | 1,299,197 | 1,124,000 | 1,105,513 | 1,169,000 |
| Exhibits | 43000 | 19,840 | 21,000 | 22,003 | 21,000 |
| Horse Show | 44000 | | | | |
| Horse Racing (Live) | 45000 | | | | |
| Satellite Wagering | 45005 | 279,497 | 310,700 | 248,478 | 200,000 |
| Fair Attractions | 46000 | | | | |
| Motorized Racing | 46109 | | | | |
| Interim Attractions | 46009 | | | | |
| Miscellaneous Fair | 47000 | 478,153 | 475,800 | 455,078 | 447,000 |
| Miscellaneous Non-Fair Programs | 47005 | | | | |
| Interim Revenue | 48000 | 398,860 | 360,000 | 328,870 | 290,000 |
| Prior Year Revenue Adjustments | 49000 | | | | |
| Other Operating Revenue | 49500 | 105,894 | 112,775 | 139,181 | 144,017 |
| TOTAL OPERATING REVENUES (to Page 1) | | 3,807,339 | 3,635,275 | 3,574,515 | 3,581,017 |
| OPERATING EXPENDITURES: | | | | | |
| Administration | 50000 | 1,257,980 | 1,186,859 | 1,244,662 | 1,540,840 |
| Maintenance & General Operations | 52000 | 857,580 | 670,646 | 784,119 | 689,726 |
| Publicity | 54000 | 198,352 | 200,000 | 158,650 | 160,000 |
| Attendance Operations | 56000 | 252,592 | 251,238 | 326,057 | 325,207 |
| Miscellaneous Fair | 57000 | 188,914 | 150,783 | 183,550 | 135,678 |
| Miscellaneous Non-Fair Programs | 57005 | 4,639 | | 1,272 | |
| Premiums | 58000 | 44,733 | 39,208 | 41,065 | 36,950 |
| Exhibits | 63000 | 85,378 | 82,872 | 77,317 | 76,601 |
| Horse Show | 64000 | | | | |
| Horse Racing (Live) | 65000 | | | | |
| Satellite Wagering | 65005 | 337,114 | 336,560 | 245,892 | 311,560 |
| Fair Entertainment Expense | 66000 | 836,046 | 817,329 | 773,472 | 709,480 |
| Motorized Racing | 66109 | | | | |
| Interim Entertainment Expense | 66009 | | | | |
| Equipment (Funded by Fair) | 72300 | 106 | | | |
| Prior Year Expense Adjustments | 80000 | 221 | | | |
| Cash (over/under) | 85000 | 1,206 | | 2,065 | |
| Other Operating Expense | 94000 | 1,662,901 | 5,000 | 808,909 | |
| TOTAL OPERATING EXPENDITURES (to Page 1) | | 5,725,762 | 3,740,275 | 4,628,050 | 3,985,992 |
| NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION | | -1,918,423 | -105,000 | -1,054,535 | -404,975 |
| Depreciation Expense | 90000 | | | | |
| NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION | | -1,918,423 | -105,000 | -1,054,535 | -404,975 |
| LOCAL (BASE) ALLOCATION - (From Page 1) | 31200 | 105,000 | 105,000 | 115,500 | 115,500 |
| OTHER FUNDS - ACCT. #313, #330, #340 (From Page 1) | | 2,108,570 | | 628,146 | 289,475 |
| NET PROFIT/(LOSS) BEFORE DEPRECIATION, CURRENT YEAR | | 295,147 | 0 | -309,890 | 0 |
| NET PROFIT/(LOSS) AFTER DEPRECIATION, CURRENT YEAR | | 295,147 | 0 | -309,890 | 0 |

Detail of Revenues

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|--|--------------|-------------------|---------------------|----------------------|---------------------|
| ADMISSIONS REVENUE: | | | | | |
| Regular Fair Admissions | 41010 | 737,319 | 733,998 | 825,028 | 840,000 |
| Discounted Fair Admissions | 41020 | 221,595 | 226,002 | 218,066 | 235,000 |
| TOTAL ADMISSIONS REVENUE | 41000 | 958,914 | 960,000 | 1,043,094 | 1,075,000 |
| COMMERCIAL SPACE REVENUE: | | | | | |
| | | | | 365 | |
| Outside Commercial Space | 41510 | 266,984 | 271,000 | 262,318 | 235,000 |
| Inside Commercial Space | 41520 | | | | |
| TOTAL COMMERCIAL SPACE REVENUE | 41500 | 266,984 | 271,000 | 262,318 | 235,000 |
| CONCESSIONS REVENUE: | | | | | |
| Carnival | 42100 | 608,340 | 472,803 | 339,205 | 340,000 |
| Carnival: Pre-Sale | 42110 | 356,280 | 277,197 | 402,400 | 400,000 |
| Food Concessions | 42200 | 279,680 | 320,000 | 304,248 | 370,000 |
| Non-Food Concessions | 42300 | 54,897 | 54,000 | 59,660 | 59,000 |
| TOTAL CONCESSIONS REVENUE | 42000 | 1,299,197 | 1,124,000 | 1,105,513 | 1,169,000 |
| EXHIBITS REVENUE: | | | | | |
| Entry Fees | 43100 | 19,840 | 21,000 | 22,003 | 21,000 |
| Donated & Sponsored Awards | 43200 | | | | |
| Advertising in Premium Book | 43300 | | | | |
| Other (Explain) | 43400 | | | | |
| TOTAL EXHIBITS REVENUE | 43000 | 19,840 | 21,000 | 22,003 | 21,000 |
| HORSE SHOW REVENUE: | | | | | |
| Admissions | 44100 | | | | |
| Entry and Stake Fees | 44200 | | | | |
| Donations for Special Prizes | 44300 | | | | |
| Stall Fees | 44400 | | | | |
| Program Sales | 44500 | | | | |
| Other (Explain) | 44600 | | | | |
| TOTAL HORSE SHOW REVENUE | 44000 | 0 | 0 | 0 | 0 |
| LIVE HORSE RACING REVENUE: | | | | | |
| Admissions | 45100 | | | | |
| Track Commissions & Breakage | 45200 | | | | |
| Program Sales | 45300 | | | | |
| Concessions | 45400 | | | | |
| Other (Explain) | 45500 | | | | |
| TOTAL LIVE HORSE RACING REVENUE | 45000 | 0 | 0 | 0 | 0 |

Detail of Revenues

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---|--------------|-------------------|---------------------|----------------------|---------------------|
| SATELLITE WAGERING REVENUE: | | | | | |
| TOTAL SATELLITE WAGERING REVENUE | 45005 | 279,497 | 310,700 | 218,478 | 200,000 |
| FAIR ATTRACTIONS REVENUE: | | | | | |
| Rodeo Admissions | 46100 | | | | |
| Queen Pageant Admissions | 46200 | | | | |
| 4 Wheel-Drive Pull Admissions | 46300 | | | | |
| Destruction Derby Admissions | 46400 | | | | |
| Performances Admissions | 46500 | | | | |
| Other Admissions (Explain) | 46600 | | | | |
| TOTAL FAIR ATTRACTIONS REVENUE | 46000 | 0 | 0 | 0 | 0 |
| MOTORIZED RACING REVENUE: | | | | | |
| TOTAL MOTORIZED RACING REVENUE | 46109 | 0 | 0 | 0 | 0 |
| INTERIM ATTRACTIONS REVENUE: | | | | | |
| Performance Admissions | 46209 | | | | |
| Other Admissions (List) | 46309 | | | | |
| TOTAL INTERIM ATTRACTIONS REVENUE | 46009 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS FAIR REVENUE: | | | | | |
| Parking | 47100 | 202,485 | 190,000 | 191,811 | 190,000 |
| Fair Program Revenue | 47200 | | | | |
| Utility Fee Reimbursement | 47300 | 7,650 | 7,800 | 8,170 | 8,000 |
| Exhibit Guide Revenue | 47400 | | | | |
| Stall Rentals (Fairtime) | 47500 | | | | |
| Camping Fees (Fairtime) | 47700 | | | | |
| Other (Explain) RENT VENDORS | 47800 | 13,799 | 23,000 | 24,671 | 15,000 |
| Sponsorships | 47900 | 254,219 | 255,000 | 230,426 | 234,000 |
| | | | | | |
| | | | | | |
| TOTAL MISCELLANEOUS FAIR REVENUE | 47000 | 478,153 | 475,800 | 455,078 | 447,000 |
| MISCELLANEOUS NON-FAIR PROGRAMS: | | | | | |
| Admissions | 47105 | | | | |
| Commercial Exhibits | 47205 | | | | |
| Concessions | 47305 | | | | |
| Exhibits | 47405 | | | | |
| Other (Explain) | 47505 | | | | |
| | | | | | |
| TOTAL MISC. NON-FAIR PROGRAMS | 47005 | 0 | 0 | 0 | 0 |

Detail of Revenues

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---|--------------|-------------------|---------------------|----------------------|---------------------|
| INTERIM REVENUE: | | | | | |
| Rental of Buildings | 48100 | 82,917 | 90,000 | 27,274 | 20,000 |
| Grounds Rentals | 48200 | 241,972 | 200,000 | 120,265 | 95,000 |
| Equipment Rentals | 48300 | | | | |
| Concessions Revenue | 48400 | 45,605 | 45,000 | 61,590 | 75,000 |
| Utility Fee Reimbursement | 48500 | | | | |
| Interim Parking Revenue | 48600 | 20,848 | 25,000 | 100,089 | 100,000 |
| Other Interim Revenue (List) | 48700 | 7,518 | | 19,652 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL INTERIM REVENUE | 48000 | 398,860 | 360,000 | 328,870 | 290,000 |
| | | | | | |
| TOTAL PRIOR YEAR REVENUE ADJUSTMENT: | 49000 | 0 | 0 | 0 | 0 |
| OTHER OPERATING REVENUE: | | | | | |
| Interest Earnings | 49510 | 16,421 | 5,000 | 12,761 | 5,000 |
| Donations/Sponsorships (general) | 49520 | 32 | | 0 | |
| Other (Explain) REIMB SALARY | 49530 | 89,441 | 107,775 | 126,400 | 139,017 |
| Gain on Sale of Asset | 49540 | | | | |
| | | | | | |
| | | | | | |
| TOTAL OTHER OPERATING REVENUE | 49500 | 105,894 | 112,775 | 139,161 | 144,017 |

Detail of Expenditures

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|--|--------------|-------------------|---------------------|----------------------|---------------------|
| ADMINISTRATION EXPENSE: | | | | | |
| Salaries & Wages - Permanent | 50100 | 262,105 | 281,000 | 246,531 | 281,000 |
| Salaries & Wages - Temporary | 50200 | | | | |
| Compensated Absences Expense (Sch 6A) | 50300 | | 29,576 | | 34,215 |
| Employee Benefits - Employer's Share | 50310 | 98,083 | 101,205 | 126,174 | 96,566 |
| Payroll Taxes | 50320 | 19,358 | | 20,498 | |
| Worker's Compensation Insurance | 50330 | 755 | 1,654 | 901 | 1,654 |
| Professional Services (Contractual) | 50400 | 5,651 | 4,000 | 5,647 | 4,965 |
| Director's Expense | 50500 | 2,357 | 1,800 | 1,469 | 1,800 |
| Traveling/Training Expense - Employees | 50600 | 26,248 | 21,300 | 20,483 | 20,000 |
| Office Supplies and Expense | 50700 | 42,242 | 86,821 | 58,337 | 190,344 |
| Telephone and Postage | 50800 | 61,631 | 42,500 | 24,585 | 49,000 |
| Dues and Subscriptions | 50900 | 4,290 | 4,200 | 4,170 | 4,150 |
| Insurance (General Liability) | 51000 | 155,170 | 216,364 | 221,364 | 221,364 |
| Other (Explain)INTERFUND SALARY/COWCAP | 51100 | 580,090 | 396,439 | 514,523 | 635,782 |
| Unemployment Insurance (Non-reimbursed) | 51200 | | | | |
| Audit Expense | 51300 | | | | |
| Current Year Bad Debt Expense | 51400 | | | | |
| TOTAL ADMINISTRATION EXPENSE | 50000 | 1,257,980 | 1,186,859 | 1,244,682 | 1,540,840 |
| MAINTENANCE & GENERAL OPERATIONS: | | | | | |
| Salaries & Wages - Permanent | 52100 | 198,356 | 134,787 | 125,155 | 134,787 |
| Salaries & Wages - Temporary | 52200 | 79,808 | 60,000 | 29,478 | 30,000 |
| Employee Benefits | 52210 | 66,280 | 59,327 | 49,349 | 59,327 |
| Payroll Taxes | 52220 | 13,902 | | 8,199 | |
| Worker's Compensation Insurance | 52230 | 546 | | 441 | |
| Professional Services (Contractual) | 52300 | 795 | | 100 | |
| Rental - Land & Buildings | 52400 | | | | |
| Rental - Maintenance Equipment | 52500 | 5,934 | 4,050 | 902 | |
| Rental - Public Address & Intercom | 52600 | | | | |
| Temporary Electrical Work (Contractual) | 52700 | 37,367 | 36,022 | 42,368 | 38,112 |
| Light, Heat, Water and Power | 52800 | 239,736 | 216,000 | 255,122 | 214,000 |
| Maintenance of Equipment - Supplies & Expense | 52900 | 15,410 | 5,500 | 34,704 | 8,500 |
| Maint. of Bldgs. & Grounds- Supplies & Expense | 53000 | 112,839 | 70,960 | 148,926 | 149,000 |
| Trash Removal, Clean up (Contractual) | 53100 | 86,607 | 84,000 | 69,375 | 56,000 |
| Other (Explain) | 53200 | | | | |
| Special Repairs & Maintenance (List) | 53300 | | | | |
| TOTAL MAINTENANCE EXPENSE | 52001 | 857,580 | 670,646 | 764,119 | 689,726 |

Detail of Expenditures

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|--|--------------|-------------------|---------------------|----------------------|---------------------|
| PUBLICITY EXPENSE: | | | | | |
| Salaries & Wages - Permanent | 54100 | | | | |
| Salaries & Wages - Temporary | 54101 | | | | |
| Employee Benefits | 54110 | | | | |
| Payroll Taxes | 54120 | | | | |
| Worker's Compensation Insurance | 54130 | | | | |
| Professional Services (Contractual) | 54200 | | | | |
| Supplies and Expense | 54300 | 1,056 | | | |
| Advertising | 54400 | 171,530 | 140,000 | 137,619 | 100,000 |
| Promotional Expense | 54500 | 23,766 | 60,000 | 21,031 | 60,000 |
| Public Relations Expense | 54600 | | | | |
| Pre-Fair Events | 54700 | | | | |
| Other (Explain) | 54800 | | | | |
| TOTAL PUBLICITY EXPENSE | 54000 | 186,352 | 200,000 | 158,650 | 160,000 |
| ATTENDANCE OPERATIONS: | | | | | |
| Salaries & Wages - Permanent | 56100 | | | | |
| Salaries & Wages - Temporary | 56101 | 21,916 | 21,846 | 9,409 | 22,050 |
| Employee Benefits | 56110 | | 1,452 | 361 | 1,452 |
| Payroll Taxes | 56120 | 447 | | 291 | |
| Worker's Compensation Insurance | 56130 | | | 65 | |
| Professional Services (Contractual) | 56200 | 188,039 | 199,240 | 277,625 | 255,980 |
| Supplies and Expense | 56300 | 18,472 | 28,700 | 40,306 | 45,725 |
| Other (Explain) | 56400 | 23,718 | | | |
| TOTAL ATTENDANCE OPERATIONS | 56000 | 252,592 | 251,236 | 328,057 | 325,207 |
| MISCELLANEOUS FAIR EXPENSE: | | | | | |
| Parking Lot - % paid to contractor | 57100 | 30,977 | 26,000 | 19,464 | 17,113 |
| Parking Lot - Salaries & Wages - Permanent | 57101 | | | | |
| Parking Lot - Salaries & Wages - Temporary | 57102 | | | | |
| Program Expense | 57200 | | | | |
| Utility Fees | 57300 | | | | |
| Exhibit Guide | 57400 | | | | |
| Stall Expense | 57500 | 149,580 | 122,850 | 156,942 | 116,975 |
| Sponsorships | 57700 | 53 | | | |
| Other (Explain) | 57800 | 4,852 | | 5,394 | |
| Commercial Exhibits & Concessions | 57900 | 3,452 | 1,913 | 1,750 | 1,590 |
| TOTAL MISCELLANEOUS FAIR | 57000 | 188,914 | 150,763 | 183,550 | 135,678 |
| MISCELLANEOUS NON-FAIR PROGRAMS: | | | | | |
| Salaries & Wages - Permanent | 57105 | | | | |
| Salaries & Wages - Temporary | 57106 | 4,634 | | 1,272 | |
| Employee Benefits | 57115 | | | | |
| Payroll Taxes | 57125 | | | | |
| Worker's Compensation Insurance | 57135 | | | | |
| Supplies & Expense | 57205 | | | | |
| Publicity | 57305 | | | | |
| Attendance | 57405 | | | | |
| Exhibits | 57505 | | | | |
| Other (Explain) | 57605 | 5 | | | |
| TOTAL MISC. NON-FAIR PROGRAMS | 57005 | 4,639 | 0 | 1,272 | 0 |

Details of Expenditures

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---|--------------|-------------------|---------------------|----------------------|---------------------|
| PREMIUMS EXPENSE (Excluding Horse Show): | | | | | |
| Cash Awards | 58100 | 35,414 | 30,600 | 33,639 | 30,600 |
| Trophies, Medals, Ribbons | 58200 | 9,319 | 8,608 | 7,426 | 6,350 |
| Sponsored Cash Awards | 58300 | | | | |
| Sponsored Trophies, Medals, Ribbons | 58400 | | | | |
| Other Awards (Explain) | 58500 | | | | |
| TOTAL PREMIUM EXPENSE | 58000 | 44,733 | 39,208 | 41,065 | 36,950 |
| EXHIBITS EXPENSE: | | | | | |
| Salaries & Wages - Permanent | 63100 | | | | |
| Salaries & Wages - Temporary | 63101 | 4,633 | 3,950 | 4,564 | 3,950 |
| Employee Benefits | 63110 | | 291 | 110 | 291 |
| Payroll Taxes | 63120 | | | 66 | |
| Worker's Compensation Insurance | 63130 | | | 10 | |
| Judges (Contractual) | 63200 | 7,795 | 7,652 | 7,030 | 6,370 |
| Professional Services - Other (Contractual) | 63300 | 50,085 | 47,827 | 48,450 | 43,490 |
| Supplies and Expense | 63400 | 11,612 | 13,952 | 12,247 | 13,500 |
| Tent & Booth Rental | 63500 | | | | |
| Decorations | 63600 | | | | |
| Other (Explain) | 63700 | 11,253 | 9,000 | 4,840 | 9,000 |
| TOTAL EXHIBITS EXPENSE | 63000 | 85,378 | 82,672 | 77,317 | 76,601 |
| HORSE SHOW EXPENSE (Including Premiums): | | | | | |
| Salaries & Wages - Permanent | 64100 | | | | |
| Salaries & Wages - Temporary | 64101 | | | | |
| Employee Benefits | 64110 | | | | |
| Payroll Taxes | 64120 | | | | |
| Worker's Compensation Insurance | 64130 | | | | |
| Judges (Contractual) | 64200 | | | | |
| Professional Services - Other (Contractual) | 64300 | | | | |
| Supplies and Expense | 64400 | | | | |
| Cattle Fees | 64500 | | | | |
| Other (Explain) | 64600 | | | | |
| Tent & Booth Rental | 64610 | | | | |
| Decorations | 64620 | | | | |
| Cash Awards | 64710 | | | | |
| Trophies, Medals, Ribbons | 64720 | | | | |
| Sponsored Cash Awards | 64730 | | | | |
| Sponsored Trophies, Medals, Ribbons | 64740 | | | | |
| TOTAL HORSE SHOW EXPENSE | 64000 | 0 | 0 | 0 | 0 |

Detail of Expenditures

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---------------------------------------|--------------|-------------------|---------------------|----------------------|---------------------|
| HORSE RACING EXPENSE (LIVE): | | | | | |
| Salaries & Wages (Non Pari-Mutuel) | 65100 | | | | |
| Salaries & Wages (Pari-Mutuel) | 65200 | | | | |
| Employee Benefits | 65210 | | | | |
| Payroll Taxes | 65220 | | | | |
| Worker's Compensation Insurance | 65230 | | | | |
| Professional Services (Contractual) | 65300 | | | | |
| Supplies and Expense | 65400 | | | | |
| Rental - Totalisator Equipment | 65600 | | | | |
| Rental - Other Equipment | 65700 | | | | |
| Other (Explain) | 65800 | | | | |
| TOTAL RACING EXPENSE (LIVE) | 65000 | 0 | 0 | 0 | 0 |
| SATELLITE WAGERING EXPENSE: | | | | | |
| TOTAL SATELLITE WAGERING | 65005 | 337,114 | 336,560 | 245,892 | 311,560 |
| FAIR ENTERTAINMENT EXPENSE: | | | | | |
| Salaries & Wages - Permanent | 66100 | | | | |
| Salaries & Wages - Temporary | 66101 | | | | |
| Employee Benefits | 66110 | | | | |
| Payroll Taxes | 66120 | | | | |
| Worker's Compensation Insurance | 66130 | | | | |
| Professional Services (Contractual) | 66200 | 306,089 | 299,845 | 251,844 | 228,180 |
| Supplies and Expense | 66300 | 18,847 | 15,300 | 14,135 | 15,300 |
| Rodeo | 66400 | | | | |
| Grounds Entertainment | 66500 | 129,300 | 127,220 | 121,600 | 110,170 |
| Grandstand Entertainment | 66600 | 302,234 | 298,441 | 319,150 | 289,160 |
| Other (Explain) | 66700 | 79,576 | 76,523 | 66,743 | 66,620 |
| TOTAL FAIR ENTERTAINMENT | 66000 | 836,046 | 817,329 | 773,472 | 709,430 |
| MOTORIZED RACING EXPENSE: | | | | | |
| TOTAL MOTORIZED RACING EXPENSE | 66109 | 0 | 0 | 0 | 0 |
| INTERIM ENTERTAINMENT EXPENSE: | | | | | |
| Salaries & Wages - Permanent | 66208 | | | | |
| Salaries & Wages - Temporary | 66209 | | | | |
| Employee Benefits | 66219 | | | | |
| Payroll Taxes | 66229 | | | | |
| Worker's Compensation Insurance | 66239 | | | | |
| Supplies & Expense | 66309 | | | | |
| Concerts (List) | 66609 | | | | |
| Other (Explain) | 66809 | | | | |
| TOTAL INTERIM ENTERTAINMENT | 66009 | 0 | 0 | 0 | 0 |

Detail of Expenditures

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---|--------------|-------------------|---------------------|----------------------|---------------------|
| NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year): | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 72300 | 106 | | | |
| | | | | | |
| | | | | | |
| TOTAL EQUIPMENT EXPENSE | 72300 | 106 | 0 | 0 | 0 |
| PRIOR YEAR OPERATING EXPENSE ADJUSTMENT: | | | | | |
| General Expense Adjustments | 80010 | 221 | | | |
| Bad Debt Expense | 80020 | | | | |
| PRIOR YEAR EXPENDITURE | 80000 | 221 | 0 | 0 | 0 |
| CASH SHORTAGES & OVERAGES: | | | | | |
| Ticket Sales | 85100 | | | 2,065 | |
| Souvenir Sales | 85200 | | | | |
| Merchandise Sales | 85500 | | | | |
| Other (Explain) | 85900 | 1,206 | | | |
| CASH (OVER)/UNDER | 85000 | 1,206 | 0 | 2,065 | 0 |
| | | | | | |
| DEPRECIATION EXPENSE: (To Sch 7 and Pg. 1) | 90000 | 0 | 0 | 0 | 0 |
| | | | | | |
| OTHER OPERATING EXPENSE: | | | | | |
| Building & Improvements | 91200 | 1,585,901 | 5,000 | 808,909 | |
| Other (Flex Capital Oper Expenses, etc) | 94500 | 77,000 | | | |
| | | | | | |
| TOTAL OTHER OPERATING EXPENSE | 94000 | 1,662,901 | 5,000 | 808,909 | 0 |

Variance Report

Automatically prepared

Riverside County Fair & National Dte Festival

| | Acct. No. | Budgeted vs. Estimated Fluctuation | | 2009/10 Budgeted | 2009/10 Estimated | 2010/11 Proposed | Estimated vs. Proposed Fluctuation | |
|-------------------------------------|--------------|---------------------------------------|----------|---------------------|----------------------|---------------------|---------------------------------------|----------|
| | | \$ Change | % Change | | | | \$ Change | % Change |
| | | | | | | | | |
| OPERATING REVENUES: | | | | | | | | |
| Admissions to Grounds | 41000 | 83,094 | 8.7% | 960,000 | 1,043,094 | 1,075,000 | 31,906 | 3.1% |
| Commercial Space | 41500 | -8,682 | -3.2% | 271,000 | 262,318 | 235,000 | -27,318 | -10.4% |
| Concessions | 42000 | -18,487 | -1.6% | 1,124,000 | 1,105,513 | 1,169,000 | 63,487 | 5.7% |
| Exhibits | 43000 | 1,003 | 4.8% | 21,000 | 22,003 | 21,000 | -1,003 | -4.6% |
| Horse Show | 44000 | | #DIV/0! | | | | | #DIV/0! |
| Horse Racing (Live) | 45000 | | #DIV/0! | | | | | #DIV/0! |
| Satellite Wagering | 45005 | -92,222 | -29.7% | 310,700 | 218,478 | 200,000 | -18,478 | -8.5% |
| Fair Attractions | 46000 | | #DIV/0! | | | | | #DIV/0! |
| Motorized Racing | 46109 | | #DIV/0! | | | | | #DIV/0! |
| Interim Attractions | 46009 | | #DIV/0! | | | | | #DIV/0! |
| Miscellaneous Fair | 47000 | -20,722 | -4.4% | 475,800 | 455,078 | 447,000 | -8,078 | -1.8% |
| Misc. Non-Fair Programs | 47005 | | #DIV/0! | | | | | #DIV/0! |
| Interim Revenue | 48000 | -31,130 | -8.6% | 360,000 | 328,870 | 290,000 | -38,870 | -11.8% |
| Prior Year Revenue Adj | 49000 | | #DIV/0! | | | | | #DIV/0! |
| Other Operating Revenue | 49500 | 26,386 | 23.4% | 112,775 | 139,161 | 144,017 | 4,856 | 3.5% |
| TOTAL OPERATING REVENUES | | -60,760 | -1.7% | 3,635,275 | 3,574,515 | 3,581,017 | 6,502 | 0.2% |
| OPERATING EXPENDITURES: | | | | | | | | |
| Administration | 50000 | 57,823 | 4.9% | 1,186,859 | 1,244,682 | 1,540,840 | 296,158 | 23.8% |
| Maintenance & Gen Ops | 52000 | -93,473 | -13.9% | 670,646 | 764,119 | 689,726 | -74,393 | -9.7% |
| Publicity | 54000 | -41,350 | -20.7% | 200,000 | 158,650 | 160,000 | 1,350 | 0.9% |
| Attendance Operations | 56000 | 76,819 | 30.6% | 251,238 | 328,057 | 325,207 | -2,850 | -0.9% |
| Miscellaneous Fair | 57000 | 32,787 | 21.7% | 150,763 | 183,550 | 135,678 | -47,872 | -26.1% |
| Misc. Non-Fair Programs | 57005 | 1,272 | #DIV/0! | | 1,272 | | -1,272 | -100.0% |
| Premiums | 58000 | 1,857 | 4.7% | 39,208 | 41,065 | 36,950 | -4,115 | -10.0% |
| Exhibits | 63000 | -5,355 | -6.5% | 82,672 | 77,317 | 76,601 | -716 | -0.9% |
| Horse Show | 64000 | | #DIV/0! | | | | | #DIV/0! |
| Horse Racing (Live) | 65000 | | #DIV/0! | | | | | #DIV/0! |
| Satellite Wagering | 65005 | -90,668 | -26.9% | 336,560 | 245,892 | 311,560 | 65,668 | 26.7% |
| Fair Entertainment Expense | 66000 | -43,857 | -5.4% | 817,329 | 773,472 | 709,430 | -64,042 | -8.3% |
| Motorized Racing | 66109 | | #DIV/0! | | | | | #DIV/0! |
| Interim Entertainment Exp | 66009 | | #DIV/0! | | | | | #DIV/0! |
| Equipment (Funded by Fair) | 72300 | | #DIV/0! | | | | | #DIV/0! |
| Prior Year Expense Adj | 80000 | | #DIV/0! | | | | | #DIV/0! |
| Cash (over/under) | 85000 | 2,065 | #DIV/0! | | 2,065 | | -2,065 | -100.0% |
| Depreciation | 90000 | | #DIV/0! | | | | | #DIV/0! |
| Other Operating Expense | 94000 | 803,909 | 16078.2% | 5,000 | 808,909 | | -808,909 | -100.0% |
| TOTAL OPERATING EXPENDITURES | | 888,775 | 23.8% | 3,740,275 | 4,629,050 | 3,985,992 | -643,059 | -13.9% |
| NET EFFECT | | -949,536 | -904.3% | -105,000 | -1,054,535 | -404,975 | 649,561 | -1 |

Permanent Positions on Roster for FY 2010/11

Filled, Vacant, and Proposed

Riverside County Fair & National Dte Festival

| ACCT. NO. | Expenditure Classification CIVIL SERVICE CLASS TITLE | Proposed Hiring/Anniv Date | Total Number of Months | Pay Rate | | Amount Budgeted | |
|--------------|---|----------------------------------|------------------------------|----------|-----|-----------------|-------------------|
| | | | | Amount | Per | Detail | Account Totals |
| 65105 | Agular, J., Accounting Assistant I | May-11 | 12 | 16.89 | Hr | 36,210 | |
| 65105 | VACANT, Custodian | May-11 | 12 | 10.65 | Hr | 24,201 | |
| 65105 | Perez, O., Satellite Facilities Coor | Oct-10 | 12 | 20.64 | Hr | 43,086 | |
| 65105 | Overtime, Shift Differential, Stand By | | | | | 1,039 | 104,536 |
| 50100 | Adkins, R., Office Assistant III | Mar-11 | 12 | 17.14 | Hr | 34,506 | |
| 50100 | Johnson, H., Office Assistant III | May-11 | 12 | 18.09 | Hr | 38,782 | |
| 50100 | Lascano, M., Development Spec I | Jul-10 | 12 | 18.56 | Hr | 40,699 | |
| 50100 | Serafini, P., Development Spec III | Aug-10 | 12 | 26.46 | Hr | 57,882 | |
| 50100 | Shippy, D., Principal Development Sp | Mar-11 | 12 | 51.54 | Hr | 107,632 | |
| 50100 | Overtime, Shift Differential, Stand By | | | | | 1,500 | 281,000 |
| 52100 | Andrade, A., Fairgrnd Ops & Maint | Jun-11 | 12 | 17.33 | Hr | 36,332 | |
| 52100 | Langston, H., Lead Fairgrnd Ops & M | Dec-10 | 12 | 23.82 | Hr | 49,739 | |
| 52100 | Tessandore, R., Fairgrnd Ops & Main | Jun-11 | 12 | 17.33 | Hr | 36,257 | |
| 52100 | Overtime, Shift Differential, Stand By | | | | | 12,459 | 134,787 |

Proposed FY 2010/11 Contractual Professional Services

Riverside County Fair & National Dte Festival

| ACCT. NO. | TYPE OF SERVICE | No. of Posi- tions | Est. Length of Services (hours, days, months) | | Amount Budgeted | |
|--------------|---------------------------------------|--------------------------|--|-----------|-----------------|---------|
| | | | Number | Unit Rate | Detail | Account |
| | | | | | | Totals |
| 50400 | Administration-Brinks/Security | 2 | 12 | Months | 4,965 | 4,965 |
| 56200 | Attendance Operations - Various | 60 | 10 | Days | 54,232 | |
| 56200 | Attendance Operations - Security | 15 | 10 | Days | 82,938 | |
| 56200 | Attendance Operations - Ticket System | 0 | 10 | Days | 18,810 | |
| 56200 | Attendance Operations - Sheriffs | 15 | 10 | Days | 100,000 | 255,980 |
| 63200 | Exhibits - Judges / Fairtime | 41 | 10 | Days | 7,652 | 6,370 |
| 63300 | Exhibit Supervisors | 20 | 10 | Days | 43,490 | 43,490 |
| 65325 | Satellite Wagering - CV Security | 1 | 12 | Months | 43,500 | 43,500 |
| 66200 | Creative Events Management/Coord | 1 | 10 | Days | 26,000 | |
| 66200 | Speeda Sound/Sound System | 1 | 10 | Days | 83,847 | |
| 66200 | L. B. Lightwest/Stage & Lighting | 1 | 10 | Days | 105,000 | |
| 66200 | Fair Entertainment - Various | 16 | 10 | Days | 13,333 | 228,180 |
| 66500 | Grounds Entertainment | 18 | 10 | Days | 110,170 | 110,170 |
| 66600 | Grandstand Entertainment | 8 | 10 | Days | 289,160 | 289,160 |
| 66700 | Pageant - Various | 44 | 10 | Days | 66,620 | 66,620 |

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

Riverside County Fair & National Dte Festival
(Legal Name of Fair)

Indio
(Location)

| | Estimated 2009/10 | Proposed 2010/11 |
|--|----------------------|---------------------|
| PROPERTY, PLANT & EQUIPMENT (PP&E), July 1: | 0 | 0 |
| ACQUISITIONS OF FIXED ASSETS: | | |
| Land | 0 | 0 |
| Buildings & Improvements: | | |
| Major Maintenance (MMP) Projects | 0 | 0 |
| ADA Projects | 0 | 0 |
| Building Improvements | 0 | 0 |
| Land Improvements | 0 | 0 |
| New Construction | 0 | 0 |
| Construction in Progress | 0 | 0 |
| Equipment | 0 | 0 |
| Other Fixed Assets | 0 | 0 |
| Other: | 0 | 0 |
| TOTAL ACQUISITIONS OF FIXED ASSETS | 0 | 0 |
| TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION | 0 | 0 |
| DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.): | | |
| Land | 0 | 0 |
| Buildings & Improvements | 0 | 0 |
| Equipment | 0 | 0 |
| Other Fixed Assets | 0 | 0 |
| Other: | 0 | 0 |
| TOTAL DISPOSITIONS OF FIXED ASSETS | 0 | 0 |
| PP&E BEFORE DEPRECIATION, June 30 | 0 | 0 |
| DEPRECIATION: | | |
| Accumulated Depreciation, July 1 | 0 | 0 |
| Less A/D on Dispositions of Fixed Assets above | | |
| Annual Depreciation Expense (from page 10) | 0 | 0 |
| Accumulated Depreciation, June 30 | 0 | 0 |
| PP&E, NET OF DEPRECIATION, June 30 | 0 | 0 |
| LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS) | 0 | 0 |
| INVESTMENT IN CAPITAL ASSETS, JUNE 30: (to page 1) | 0 | 0 |

NOTE: Enter all numbers as a positive, with the exception of A/D on Disposition of Fixed Assets.

**NON-FAIR FUNDS RECONCILIATION
FOR CAPITALIZED PROJECTS**

Riverside County Fair & National Dte Festival
(Legal Name of Fair)

| | Account Number | Estimated FY 2009/10 | Proposed FY 2010/11 |
|---|-------------------|-------------------------|------------------------|
| SUMMARY: July 1, 2010 to June 30, 2011 | | | |
| PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue) | | \$0 | \$0 |
| RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA) | | | |
| Revenue Generating Funds | 31900 | | |
| Major Maintenance (MMP) Funds | 31900 | | |
| ADA Funds | 31900 | | |
| Emergency Repairs Funds | 31900 | | |
| Millennium Flex Funds (Used for capitalized assets only) | 31900 | | |
| Grants from Outside Entities | 31900 | | |
| Other (Specify) | 31900 | | |
| TOTAL RESOURCES | | 0 | 0 |
| RESOURCES APPLIED (Run through Fair's accounting system) : | | | |
| Construction in Progress | 19000 | | |
| Land | 19100 | | |
| Buildings & Improvements | 19200 | | |
| Equipment | 19300 | | |
| Leasehold Improvements | 19400 | | |
| Other (Specify) Infrastructure - Paving Project | | | |
| TOTAL Non-Fair Funds Run Through Fair's Books | | 0 | 0 |
| RESOURCES APPLIED (Paid directly by CCA) | | | |
| Construction in Progress | 19000 | | |
| Land | 19100 | | |
| Building & Improvements | 19200 | | |
| Equipment | 19300 | | |
| Leasehold Improvements | 19400 | | |
| Other (Specify) | | | |
| TOTAL Non-Fair Funds Paid Directly by CCA | | 0 | 0 |
| FUNDS REMAINING (Show as deferred revenue) | | \$0 | \$0 |

RECONCILIATION OF F&E FUNDS
USED FOR OPERATING PURPOSES

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

Other Resources Acquired:

| Description: | Estimated FY 2009/10 | Proposed FY 2010/11 |
|-----------------------------|-------------------------|------------------------|
| F & E - 2010 Flex Capital | 35,000.00 | 35,000.00 |
| TOTAL FUNDS RECEIVED | Total | |
| | \$35,000.00 | \$35,000.00 |

Expenditures:

| Account | Description | Estimated FY 2009/10 | Proposed FY 2010/11 |
|---|--|-------------------------|------------------------|
| 51000 | 2010 Flex Capital Expended on Property Insurance | 35,000.00 | 35,000.00 |
| TOTAL EXPENDITURES | | 35,000.00 | 35,000.00 |
| FUNDS REMAINING (Show as Deferred Revenue) | | \$0.00 | \$0.00 |

SUMMARY OF SATELLITE WAGERING

SW-1

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---|--------------|-------------------|---------------------|----------------------|---------------------|
| SATELLITE WAGERING REVENUE : | | | | | |
| Admissions - General and Season | 45115 | | | | |
| - VIP Area | 45125 | | | | |
| Track Commissions (2%, .6%, etc.) | 45205 | 187,280 | 201,975 | 135,231 | 129,000 |
| Program Sales | 45305 | 82,421 | 96,971 | 65,870 | 63,000 |
| Concessions | 45405 | | | | |
| Parking | 45505 | | | | |
| Novelties/Souvenirs | 45605 | | | | |
| Comcheck | 45705 | 59 | 300 | | |
| Promotional and Advertising | 45805 | 4,207 | 5,875 | 5,000 | 5,300 |
| Other - Sponsor revenue | 45915 | | | 0 | |
| - Impact Fees | 45925 | | | | |
| - Miscellaneous (Explain) | 45935 | | | 10,000 | |
| - Reimbursement (Explain) | 45945 | 5,530 | 5,579 | 2,377 | 2,700 |
| Prior Year Revenue Adjustment | 49005 | | | | |
| | | | | | |
| TOTAL (Forward to Page 4) | 45005 | 279,497 | 310,700 | 218,473 | 200,000 |
| SATELLITE WAGERING EXPENSE: | | | | | |
| Labor Costs | 65105 | 107,064 | 104,536 | 99,662 | 104,536 |
| Employee Benefits | 65115 | 47,164 | 57,024 | 44,613 | 57,024 |
| Payroll Taxes | 65125 | 8,418 | | 6,429 | |
| Worker's Compensation Insurance | 65135 | 305 | | 237 | |
| Travel/Training | 65205 | 83 | | | |
| Management Time | 65315 | | | | |
| Professional Services & Contracts | 65325 | 51,279 | 50,750 | 27,879 | 43,500 |
| Equipment Replacement Fund and/or Sinking Fund | 65405 | | | | |
| Publicity and Marketing | 65505 | 7,312 | 8,750 | 4,776 | 7,500 |
| Supplies & Expense - General (office, janitorial & maint) | 65615 | 18,170 | 21,000 | 15,154 | 18,000 |
| - Programs, Concessions, Parking | 65625 | 95,267 | 94,500 | 46,415 | 81,000 |
| Leases and/or Rentals | 65705 | 150 | | | |
| Fuel & Utilities | 65805 | | | | |
| CHRB /CARF/Impact Fees | 65905 | | | | |
| Other (Explain) | 65915 | 1,916 | | 625 | |
| Prior Year Expenditure Adjustment | 80005 | -14 | | | |
| Cash Over/Under | 85005 | | | 102 | |
| | | | | | |
| TOTAL (Forward to Page 9) | 65005 | 337,114 | 336,560 | 245,892 | 311,560 |
| | | | | | |
| NET EFFECT | | -57,617 | -25,860 | -27,414 | -111,560 |

Satellite Wagering Labor Detail

SW-2

Riverside County Fair & National Dte Festival

| | FULL TIME | | PART TIME (PI) WITH BENEFITS | | PART TIME (119 day) WITHOUT BENEFITS | | CONTRACT | | TOTALS | |
|---------------------------------------|-----------|----------------|------------------------------------|----------|--|----------|----------|----------|----------|----------------|
| | # | AMOUNT | # | AMOUNT | # | AMOUNT | # | AMOUNT | # | AMOUNT |
| Satellite Facility Supervisor | | | | | | | | | 0 | 0 |
| Asst. Satellite Facility Supervisor | 1 | 43,086 | | | | | | | 0 | 0 |
| Satellite Facility Adm./Prog. Clerks | 1 | 36,209 | | | | | | | 1 | 43,086 |
| Satellite Facility Janitors | 1 | 24,201 | | | | | | | 1 | 36,209 |
| Satellite Facility Security Guards | | | | | | | | | 1 | 24,201 |
| Satellite Facility Parking Attendant | | | | | | | | | 0 | 0 |
| Publicity and Marketing | | | | | | | | | 0 | 0 |
| Operations | | | | | | | | | 0 | 0 |
| Overtime | | 1,040 | | | | | | | 0 | 1,040 |
| Other (List) | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| Sub-Total Labor Only | | 104,536 | | 0 | | 0 | | 0 | | 104,536 |
| Employee Benefits | | 57,024 | | | | | | | | 57,024 |
| TOTAL SATELLITE WAGERING LABOR | 3 | 161,560 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 161,560 |

Summary of Motorized Racing (Fair-produced)

MR

Riverside County Fair & National Dte Festival

| | Acct. No. | Actual 2008/09 | Budgeted 2009/10 | Estimated 2009/10 | Proposed 2010/11 |
|---------------------------------------|--------------|-------------------|---------------------|----------------------|---------------------|
| MOTORIZED RACING REVENUES: | | | | | |
| Admissions | | | | | |
| Concessions | | | | | |
| Parking | | | | | |
| Sponsorships (List) | | | | | |
| Advertising Sales | | | | | |
| Reimbursements | | | | | |
| Prior Year Revenue Adjustment | | | | | |
| Other (List) | | | | | |
| | | | | | |
| TOTAL (Carries to Page 4) | 46109 | 0 | 0 | 0 | 0 |
| MOTORIZED RACING EXPENDITURES: | | | | | |
| Labor Costs | | | | | 0 |
| Supplies & Expense | | | | | |
| Publicity and Marketing | | | | | |
| Attendance | | | | | |
| Miscellaneous | | | | | |
| Prizes | | | | | |
| Leases and /or Rentals | | | | | |
| Fuel & Utilities | | | | | |
| Prior Year Expenditure Adjustment | | | | | |
| Cash over/under | | | | | |
| Other (List) | | | | | |
| | | | | | |
| TOTAL (Carries to Page 9) | 66109 | 0 | 0 | 0 | 0 |
| NET EFFECT | | | | | |
| | | 0 | 0 | 0 | 0 |
| Number of Racing Days | | | | | |
| Total Number of Races | | | | | |

Motorized Racing Labor Detail

MRL

Riverside County Fair & National Dte Festival

| | FULL TIME | | PART TIME WITH BENEFITS | | PART TIME WITHOUT BENEFITS | | CONTRACT | | TOTALS | |
|------------------------|-----------|--------|-------------------------|--------|----------------------------|--------|----------|--------|--------|--------|
| | # | AMOUNT | # | AMOUNT | # | AMOUNT | # | AMOUNT | # | AMOUNT |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| | | | | | | | | | 0 | 0 |
| TOTAL MOTORIZED RACING | | | | | | | | | | |
| | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

Fair: & National Dte Festival

FISCAL YEAR 2010/11 BUDGET PREPARATION

Exhibit II

Personnel Action Request

INSTRUCTIONS:

DAA's Only: If you are proposing any changes within your permanent staff, complete this form and submit it to F&E for approval. F&E will then forward it to the Human Resources Branch.

TYPE OF ACTION:

- New Position
- Transfer
- Promotion
- Reclassification

Current Civil Service Class Title: _____

Proposed Civil Service Class Title: _____

Appointee's Name: _____

Is the position currently filled? _____

Tenure / Timebase: Permanent Full-Time

(Check all that apply) Limited term Intermittent

TAU # Months / Hours

Justification: _____

FOR F&E USE ONLY

Comments/Adjustments, if any: _____

Approved by Division of Fairs & Expositions _____

Date _____

Exhibit 1
BUDGET VARIANCE EXPLANATION

Fair Organization:

| Accounts | | 2009/10 Budget to Estimate | 2009/10 Estimate to 2010/11 Proposed |
|----------|---------------------|----------------------------|--|
| 41000 | Admissions | | |
| 41500 | Commercial | | Commercial space revenue is being budgeted conservatively due to changing economical position. |
| 42000 | Concessions | | |
| 43000 | Exhibits | | |
| 44000 | Horse Show | | |
| 45000 | Horse Racing | | |
| 45005 | Satellite Wagering | | Satellite wagering attendance continues to drop and the loss of night racing has generated lower than budgeted revenues. |
| 46000 | Fair Attractions | | |
| 46009 | Interim Attractions | | |
| 46109 | Motorized Racing | | |

Exhibit 1
BUDGET VARIANCE EXPLANATION

Fair Organization:

| Accounts | | 2009/10 Budget to Estimate | 2009/10 Estimate to 2010/11 Proposed |
|----------|----------------------|----------------------------|---|
| 47000 | Misc. Fair | | |
| 47005 | Misc. Non-Fair | | |
| 48000 | Interim | | Interim revenue is being budgeted conservatively due to changing economical position. |
| 49000 | PY Revenue Adj. | | |
| 49500 | Other Ops Rev | | Interest earnings and salary reimbursements were higher than budgeted. |
| 50000 | Administration | | Furloughs during FY09/10 have left a salary savings for the current year. The FY10/11 has salaries budgeted at full time rate for both regular and Admin overhead salaries. |
| 52000 | Maintenance/Gen. Ops | | Custodial costs increased for FY09/10 from using County Departments to work in janitorial. |
| 54000 | Publicity | | Due to the economic status, efforts have been made to save money in the Fair budget by reducing publicity expenses. |

Exhibit 1
BUDGET VARIANCE EXPLANATION

Fair Organization:

| Accounts | | 2009/10 Budget to Estimate | 2009/10 Estimate to 2010/11 Proposed |
|-----------------|--------------------|---|---|
| 56000 | Attendance Ops | Additional contracts with a private security company for crowd control were not originally budgeted for in FY09/10. | |
| 57000 | Misc. Fair | Budget cuts were made for equipment rental for FY09/10. Actual need remained higher than the budgeted amount. | We have budgeted a reduced amount due to a planned reduction to necessary rented equipment. |
| 57005 | Misc. Non-Fair | | |
| 58000 | Premiums | | |
| 63000 | Exhibits | | |
| 64000 | Horse Show | | |
| 65000 | Horse Racing | | |
| 65005 | Satellite Wagering | Satellite wagering attendance continues to drop allowing for a decrease in expenses. | At the time of budgeting, it is projected that a slight economic recovery will allow the Satellite Wagering Center to increase in revenue and expenses. |
| 66000 | Fair Entertainment | | |

Exhibit 1

BUDGET VARIANCE EXPLANATION

Fair Organization:

| Accounts | | 2009/10 Budget to Estimate | 2009/10 Estimate to 2010/11 Proposed |
|----------|-------------------------|---|--|
| 66109 | Motorized Racing | | |
| 66009 | Interim Entertainment | | |
| 72300 | Equipment | | |
| 80000 | PY Expense Adj. | | |
| 85000 | Cash (over/under) | | |
| 90000 | Depreciation Expense | | |
| 94000 | Other Operating Expense | An ADA Pavement Project was completed in FY09/10 that was not budgeted for. | There are no Fair projects pending for FY10/11 budget. |

| | | | |
|---|-----------------|---------------------------|------|
| Assistant Director-EDA Admin Signature <i>David Brandell</i> | Date 5/27/10 | Board President Signature | Date |
|---|-----------------|---------------------------|------|

**RIVERSIDE COUNTY FAIR AND NATIONAL DATE FESTIVAL
BALANCE SHEET
FOR FISCAL YEAR 2010
AS OF APRIL 30, 2010**

| ASSETS | <u>AMOUNT</u> |
|--|------------------------------------|
| 22200 11300 Cash | 1,242,359.56 |
| 22200 11800 Imprest Cash | 24,100.00 |
| 22200 11260 Collections in Transit | 3,628.97 |
| TOTAL ASSETS | <u>1,270,088.53</u> |
| OBLIGATIONS AND NET RESOURCES | |
| 22200 21200 Accounts Payable | -68.04 |
| 22200 22100 Withholding Payable | -3,075.22 |
| 22200 24100 Customer Deposit Refunds | -50,775.00 |
| 22200 21100 Fees Collected Pass Through | -8,310.00 |
| 22200 21250 Current Long Term Debt | -500,000.00 |
| 22200 21300 Use Tax Payable | -79.84 |
| 22200 22800 Deferred Income | -190.00 |
| TOTAL OBLIGATIONS | <u>-562,498.10</u> |
| NET RESOURCES | |
| 22200 29100 Restricted Net Resources | -24,100.00 |
| 22200 29100 Unrestricted Net Resources | -683,490.43 |
| TOTAL NET RESOURCES | <u>-707,590.43</u> |
| TOTAL OBLIGATIONS AND NET RESOURCES | <u><u>-1,270,088.53</u></u> |

County of Riverside
 BALANCE SHEET
 For Governmental Funds
 Final
 For Fiscal Year 2010
 As Of April 30, 2010

Bus. Unit: RIVCO -- COUNTY OF RIVERSIDE
 Fund: 22200 -- National Date Festival

| | Current Period | Fiscal Year To Date |
|---|-------------------|------------------------|
| <u>ASSETS</u> | | |
| 101100 - Cash | 86,019.45 | 1,242,359.56 |
| 101200 - Imprest Cash | -50,000.00 | 24,100.00 |
| 101500 - Cash With Fiscal Agent | -50,034.00 | 0.00 |
| 112200 - Accounts Receivable | 0.00 | 0.00 |
| 112600 - Collections In Transit | 0.00 | 3,628.97 |
| 116100 - Interest Receivable | 0.00 | 0.00 |
| 198100 - Accum Depreciation-Bldgs | 0.00 | 0.00 |
| 198200 - Accum Depreciation-Equip | 0.00 | 0.00 |
| 198300 - Accum Depreciation-Infrastruct | 0.00 | 0.00 |
| | | |
| TOTAL ASSETS | -14,014.55 | 1,270,088.53 * |
| <u>LIABILITIES & FUND BALANCES</u> | | |
| 201100 - Accounts Payable | 12,596.95 | -68.04 |
| 201400 - Warrants Payable | 11.59 | 0.00 |
| 201700 - Withholdings Payable | 7,490.00 | -3,075.22 |
| 201800 - Customer Deposits | 6,000.00 | -50,775.00 |
| 201910 - Advances From Other Funds | 0.00 | -500,000.00 |
| 202100 - Salaries & Benefits Payable | 0.00 | 0.00 |
| 204100 - Use Tax Payable | -11.59 | -79.84 |
| 206200 - Due to Other Funds (Govtl) | 0.00 | 0.00 |
| 209100 - Due To Third-Parties | 385.00 | -8,310.00 |
| 230100 - Deferred Revenue | 0.00 | -190.00 |
| | | |
| TOTAL LIABILITIES | | -562,498.10 |
| | | |
| 305100 - Reserve For Imprest Cash | 50,000.00 | -24,100.00 |
| 320100 - Designated Fund Balance | 0.00 | 0.00 |
| 325100 - Unreserved Fund Balance | -62,457.40 | -683,490.43 |
| 800005 - Cash Beg Balance Offset | 0.00 | 0.00 |
| | | |
| TOTAL FUND BALANCES | | -707,590.43 |
| | | |
| TOTAL LIABILITIES & FUND BALANCES | 14,014.55 | -1,270,088.53 * |

**Riverside County Fair And National Date Festival
Summary of Operations**

| OPERATING REVENUES | Account No. | YTD 04/30/10 |
|---------------------------------|--------------------|-------------------------|
| Admission To Grounds | 4100 | 1,056,307 |
| Commercial Space | 4150 | 262,318 |
| Concessions | 4200 | 1,108,863 |
| Exhibits | 4300 | 22,002 |
| Horse Show | 4400 | 0 |
| Horse Racing (Fair Time Parim) | 4500 | 0 |
| Horse Racing (Satellite Wagr) | 4505 | 186,302 |
| Fair Attractions | 4600 | 0 |
| Interim Attractions | 4609 | 0 |
| Miscellaneous Fair | 4700 | 425,218 |
| Miscellaneous Non-Fair Program | 4705 | 0 |
| Interim Revenue | 4800 | 287,034 |
| Prior Year Revenue Adjustment | 4900 | 0 |
| Other Operating Revenue | 4950 | 866,017 |
| TOTAL OPERATING REVENUES | | 4,214,061 |
| OPERATING EXPENSES | | |
| Administration Expense | 5000 | 857,402 |
| Maint & General Operations | 5200 | 549,162 |
| Publicity | 5400 | 152,091 |
| Attendance Operations | 5600 | 343,768 |
| Miscellaneous Fair | 5700 | 174,537 |
| Miscellaneous Non-Fair Program | 5705 | 1,272 |
| Premiums | 5800 | 34,714 |
| Exhibits | 6300 | 83,668 |
| Horse Show | 6400 | 0 |
| Horse Races (Fairtime Pari-Mu) | 6500 | 0 |
| Satellite Wagering | 6505 | 186,141 |
| Fair Entertainment Expense | 6600 | 773,472 |
| Interim Entertainment Expense | 6609 | 0 |
| Equipment Expense, Operating | 7230 | 0 |
| Prior Year Operating Exp Adj | 8000 | 0 |
| Cash Shortages & Overages | 8500 | 2,065 |
| Capital Exp, Operating Funds | 9100 | 808,909 |
| Expenditures (Funding Fr Fair) | 9200 | 0 |
| Expenditures (From Cfsa/Bonds) | 9300 | 0 |
| | 9400 | 0 |
| TOTAL OPERATING EXPENSES | | 3,967,201 |
| NET PROFIT/LOSS | | 246,860 |

County of Riverside
 STATEMENT OF REVENUE AND EXPENSE
 Final
 For Fiscal Year 2010
 As Of April 30, 2010

Bus. Unit: RIVCO -- COUNTY OF RIVERSIDE
 Fund: 22200 -- National Date Festival

| | Current Period | Fiscal YTD |
|---|-------------------|-----------------------|
| REVENUES | | |
| 740020 - Interest-Invested Funds | 611.65 | 6,686.32 |
| 741000 - Rents | 365.00 | 6,615.00 |
| 741020 - Admissions | 0.00 | 1,056,307.18 |
| 741060 - Carnival | 14,260.00 | 744,955.23 |
| 741100 - Entry Fees | 0.00 | 22,002.50 |
| 741160 - Fair Sponsorship | 2,539.50 | 217,425.75 |
| 741180 - Fair Time Utilities | 0.00 | 8,170.36 |
| 741200 - Industrial & Commercial Space | 2,000.00 | 262,318.00 |
| 741220 - Interim Alcohol Sales | 7,440.75 | 46,142.07 |
| 741240 - Interim Food Sales | 1,913.35 | 10,315.36 |
| 741320 - Misc Event Charges | 21,646.78 | 186,301.69 |
| 741360 - Concessions | 2,539.50 | 304,247.82 |
| 741380 - Parking | 1,880.00 | 291,840.18 |
| 741440 - Rent- Fairground Facilities | 15,437.95 | 89,860.85 |
| 741460 - Rental Of Buildings | -6,160.00 | 20,974.00 |
| 751680 - CA-Grant Revenue | 0.00 | 35,000.00 |
| 752600 - CA-Fairs | 0.00 | 115,500.00 |
| 778200 - Interfnd -Miscellaneous | 0.00 | 319,145.62 |
| 778330 - Interfnd -Salary Reimbursmt | 0.00 | 114,017.40 |
| 781080 - Cash Over-Short | 1.00 | 110.95 |
| 781120 - Rebates & Refunds | 13.98 | 19.10 |
| 781360 - Other Misc Revenue | 4,310.00 | 20,934.09 |
| 781760 - Uncollectible Receivables | 0.00 | 12.00 |
| 785000 - Special Items | 0.00 | 59,659.63 |
| 790055 - Sale of Vehicles | 0.00 | 500.00 |
| 790500 - Operating Transfer-In | 275,000.00 | 275,000.00 |
| TOTAL REVENUES | 343,799.46 | 4,214,061.10 * |
| EXPENSES | | |
| 510040 - Regular Salaries | 33,452.42 | 340,079.48 |
| 510320 - Temporary Salaries | 588.41 | 14,795.08 |
| 510420 - Overtime | 0.00 | 36,354.55 |
| 510520 - Bilingual Pay | 144.02 | 1,616.50 |
| 510620 - Shift Differential | 0.00 | 64.20 |
| 510700 - Holiday Pay | 0.00 | 2,558.45 |
| 513000 - Retirement-Misc. | 6,178.17 | 61,973.47 |
| 513001 - Retirement Debt Svcs - Misc. | 1,167.41 | 11,782.83 |
| 513020 - Retirement-Misc Temp | 0.00 | 246.94 |
| 513120 - Social Security | 2,176.12 | 23,908.49 |
| 513140 - Medicare Tax | 508.91 | 5,868.70 |
| 515040 - Flex Benefit Plan | 6,713.88 | 60,097.34 |
| 515100 - Life Insurance | 38.26 | 347.27 |
| 515120 - Long Term Disability | 62.68 | 629.93 |
| 515200 - Retiree Health Ins | 0.00 | 802.72 |
| 515220 - Short Term Disability | 261.31 | 2,360.44 |
| 515260 - Unemployment Insurance | 225.52 | 1,959.14 |
| 517000 - Workers Comp Insurance | 0.00 | 1,240.50 |
| 518060 - LUINA Pension Plan | 96.00 | 940.21 |
| 518120 - SEIU Pension Plan | 44.20 | 530.57 |
| 518140 - SEIU Training | 5.70 | 58.33 |
| 518150 - LIUNA Health & Safety | 9.60 | 94.04 |
| 518180 - Other Post Employment Benefits | 136.75 | 1,380.22 |
| 520200 - Communications | 883.51 | 2,208.80 |
| 520250 - Communications Equip-Install | 11,648.59 | 20,527.09 |
| 520270 - County Delivery Services | 0.00 | 81.00 |
| 520320 - Telephone Service | 2,059.44 | 16,088.67 |
| 520930 - Insurance-Liability | 0.00 | 43,409.00 |
| 520940 - Insurance-Other | 0.00 | 10,000.00 |
| 520945 - Insurance-Property | 0.00 | 149,409.00 |

County of Riverside
 STATEMENT OF REVENUE AND EXPENSE
 Final
 For Fiscal Year 2010
 As Of April 30, 2010

Bus. Unit: RIVCO -- COUNTY OF RIVERSIDE
 Fund: 22200 -- National Date Festival

| | Current Period | Fiscal YTD |
|---|-------------------|-----------------------|
| 521420 - Maint-Field Equipment | 2,728.85 | 6,131.55 |
| 521540 - Maint-Office Equipment | 0.00 | 711.91 |
| 521660 - Maint-Telephone | 134.53 | 311.97 |
| 522310 - Maint-Building and Improvement | -265,038.84 | 24,718.99 |
| 522320 - Maint-Grounds | 366.50 | 20,535.29 |
| 522360 - Maint-Extermination | 80.00 | 240.00 |
| 523100 - Memberships | 0.00 | 4,217.95 |
| 523210 - Cash Shortage | 0.00 | 2,167.00 |
| 523270 - Special Events | 57,968.50 | 1,007,954.54 |
| 523290 - Bank Charges | 126.15 | 12,287.22 |
| 523660 - Computer Supplies | 0.00 | 1,831.75 |
| 523700 - Office Supplies | 415.61 | 3,745.68 |
| 523760 - Postage-Mailing | 1,624.19 | 4,077.64 |
| 523800 - Printing/Binding | 585.70 | 25,740.63 |
| 525080 - Temp Assist Pool Svcs | -850.00 | 217.35 |
| 525300 - OASIS Processing-Financials | 869.75 | 8,697.50 |
| 525310 - OASIS Processing- HRMS | 182.20 | 1,922.21 |
| 525340 - Temporary Help Services | 2,090.60 | 23,150.09 |
| 525440 - Professional Services | 786.45 | 57,028.24 |
| 525600 - Security | 272.49 | 2,445.77 |
| 526420 - Advertising | 22,790.56 | 125,288.97 |
| 526530 - Rent-Lease Equipment | 41,996.81 | 164,853.60 |
| 527660 - Operational Marketing | 2,330.00 | 25,208.99 |
| 527780 - Special Program Expense | 6,102.53 | 72,575.63 |
| 527900 - Desert Expo Expense | 9,555.00 | 92,897.48 |
| 528920 - Car Pool Expense | 598.01 | 4,834.78 |
| 529000 - Miscellaneous Travel Expense | 5,008.87 | 16,530.88 |
| 529540 - Utilities | 105,307.27 | 267,491.27 |
| 535540 - Depreciation-Building | 0.00 | 0.00 |
| 535541 - Depreciation-Structures | 0.00 | 0.00 |
| 535542 - Depr-Land Improvements | 0.00 | 0.00 |
| 535561 - Depreciation-Computer & Office | 0.00 | 0.00 |
| 535562 - Depreciation-Vehicles | 0.00 | 0.00 |
| 535580 - Depreciation-Infrastructure | 0.00 | 0.00 |
| 536761 - Interfund Exp-Payroll Services | 371.22 | 688.64 |
| 536920 - Interfnd Exp-Gen Office Exp | 0.00 | 40,291.48 |
| 536980 - Interfnd Exp-Law Enforcement | 0.00 | 104,833.02 |
| 537020 - Interfnd Exp-Legal Services | 376.69 | 3,533.20 |
| 537090 - Interfnd Exp-Personnel Svcs | 0.00 | 9,096.00 |
| 537180 - Interfnd Exp-Salary Reimb | 0.00 | 144,343.51 |
| 537280 - Interfnd Exp-Misc Project Exp | 0.00 | 65,302.00 |
| 542120 - Improvements-Infrastructure | 268,161.52 | 808,908.56 |
| 546080 - Equipment-Computer | 0.00 | 976.48 |
| TOTAL EXPENSES | 331,342.06 | 3,967,200.73 * |
| Net Income for Fund: 22200 | 12,457.40 | 246,860.37 ** |

RIVERSIDE COUNTY FAIR AND NATIONAL DATE FESTIVAL
TRIAL BALANCE
04/01/10 - 04/30/10

| Account No. | Account Description | Beg Bal | Debits | Credits | Net Change | Ending Balance |
|-------------------|--|-----------|---------|---------|------------|----------------|
| 11300 | Cash/Operating Account | 1,156,340 | 637,135 | 551,116 | 86,019 | 1,242,360 |
| 11800 | Imprest Cash/County Treasury | 74,100 | 0 | 50,000 | -50,000 | 24,100 |
| 11260 | Collections in Transit | 53,663 | 0 | 50,034 | -50,034 | 3,629 |
| ASSET TOTALS | | 1,284,103 | 637,135 | 651,150 | -14,015 | 1,270,089 |
| 21100 | Fees Collected Pass Through | -8,695 | 385 | 0 | 385 | -8,310 |
| 21200 | Accounts Payable | -12,677 | 239,096 | 226,487 | 12,609 | -68 |
| 22100 | Withholding Payable/SS Tax Withheld | -10,565 | 7,490 | 0 | 7,490 | -3,075 |
| 22800 | Deferred Revenue | -190 | 0 | 0 | 0 | -190 |
| 24100 | Customer Deposit Refunds/Guarantee Dep | -56,775 | 6,000 | 0 | 6,000 | -50,775 |
| 21250 | Advances From Other Funds | -500,000 | 0 | 0 | 0 | -500,000 |
| 21300 | Use Tax Payable/Sales Tax Payable | -68 | 59 | 71 | -12 | -80 |
| LIABILITY TOTALS | | -588,970 | 253,030 | 226,558 | 26,472 | -562,498 |
| 29100 | Restricted Net Resources | -74,100 | 50,000 | 0 | 50,000 | -24,100 |
| 29100 | Unrestricted Net Resources | -386,630 | 0 | 50,000 | -50,000 | -436,630 |
| FUND EQUITY TOTAL | | -460,730 | 50,000 | 50,000 | 0 | -460,730 |
| 41010 | Regular Fair Admissions | -825,056 | 0 | 0 | 0 | -825,056 |
| 41020 | Discounted Fair Admissions | -231,251 | 0 | 0 | 0 | -231,251 |
| 41510 | Outside Commercial Space | -260,318 | 0 | 2,000 | -2,000 | -262,318 |
| 42100 | Carnival | -342,555 | 0 | 0 | 0 | -342,555 |
| 42110 | Carnival: Pre-Sale | -402,400 | 0 | 0 | 0 | -402,400 |
| 42200 | Food Concessions | -301,708 | 0 | 2,540 | -2,540 | -304,248 |
| 42300 | Non-Food Concessions | -59,660 | 0 | 0 | 0 | -59,660 |
| 43100 | Entry Fees | -22,002 | 0 | 0 | 0 | -22,002 |
| 45205 | Track Commissions (2%, 6% Etc.) | -100,355 | 0 | 13,240 | -13,240 | -113,595 |
| 45305 | Program Sales | -49,119 | 0 | 6,212 | -6,212 | -55,331 |
| 45705 | Comcheck | 0 | 0 | 0 | 0 | 0 |
| 45805 | Promotional & Advertising | -2,823 | 0 | 2,177 | -2,177 | -5,000 |
| 45905 | Other | 1 | 0 | 0 | 0 | 1 |
| 45935 | Other Sponsor Revenue-Misc | -10,000 | 0 | 0 | 0 | -10,000 |
| 45945 | Reimbursements | -2,359 | 0 | 18 | -18 | -2,377 |
| 47100 | Parking | -191,751 | 0 | 0 | 0 | -191,751 |
| 47300 | Utility Fee Reimbursement | -8,170 | 0 | 0 | 0 | -8,170 |
| 47800 | Other | -7,296 | 0 | 575 | -575 | -7,871 |
| 47900 | Sponsorships | -214,886 | 0 | 2,540 | -2,540 | -217,426 |
| 48100 | Building Rentals | -12,874 | 0 | 8,100 | -8,100 | -20,974 |
| 48200 | Grounds Rentals | -74,423 | 0 | 15,438 | -15,438 | -89,861 |
| 48400 | Concessions Revenue | -47,103 | 0 | 9,354 | -9,354 | -56,457 |
| 48600 | Interim Parking Revenue | -98,209 | 0 | 1,880 | -1,880 | -100,089 |
| 48700 | Other Interim Revenue | -15,552 | 0 | 4,100 | -4,100 | -19,652 |
| 31200 | State Allocations (Annual) | -115,500 | 0 | 0 | 0 | -115,500 |
| 31900 | Capital Project Reim Funds | 0 | 0 | 0 | 0 | 0 |

RIVERSIDE COUNTY FAIR AND NATIONAL DATE FESTIVAL

TRIAL BALANCE

04/01/10 - 04/30/10

| Account No. | Account Description | Beg Bal | Debits | Credits | Net Change | Ending Balance |
|------------------------|--------------------------------------|------------|--------|---------|------------|----------------|
| 33000 | CONTRIBUTIONS FROM OTHER GOV SOURCES | 0 | 0 | 275,000 | -275,000 | -275,000 |
| 34000 | Other | -35,000 | 0 | 0 | 0 | -35,000 |
| 49510 | Interest Earnings (No F&E Monies) | -6,075 | 0 | 612 | -612 | -6,687 |
| 49520 | Donations/Sponsorships (General) | -26 | 0 | 0 | 0 | -26 |
| 49530 | Other | -433,790 | 0 | 15 | -15 | -433,805 |
| REVENUE ACCOUNT TOTALS | | -3,870,260 | 0 | 343,801 | -343,801 | -4,214,061 |
| 50100 | Salaries & Wages-Permanent Employees | 189,440 | 19,167 | 0 | 19,167 | 208,607 |
| 50310 | Employee Benefits (Pers Only) | 69,390 | 8,461 | 0 | 8,461 | 77,851 |
| 50320 | Payroll Taxes (Employers Portion) | 14,573 | 1,196 | 0 | 1,196 | 15,769 |
| 50330 | Workers Compensation Insurance | 665 | 0 | 0 | 0 | 665 |
| 50400 | Professional Services (Contractual) | 4,861 | 786 | 0 | 786 | 5,647 |
| 50500 | DIRECTORS' EXPENSE | 1,320 | 149 | 0 | 149 | 1,469 |
| 50600 | Traveling/Training Exp For Employees | 13,830 | 6,651 | 0 | 6,651 | 20,481 |
| 50700 | Office Supplies & Expense | 58,017 | 320 | 0 | 320 | 58,337 |
| 50800 | Telephone & Postage | 17,905 | 3,956 | 0 | 3,956 | 21,861 |
| 50900 | Dues & Subscriptions | 4,170 | 0 | 0 | 0 | 4,170 |
| 51000 | Insurance (General Liability Only) | 202,818 | 0 | 0 | 0 | 202,818 |
| 51100 | Other Miscellaneous Admin Expense | 237,873 | 1,851 | 0 | 1,851 | 239,724 |
| 52100 | Salaries & Wages-Perm Employees | 96,836 | 9,357 | 0 | 9,357 | 106,193 |
| 52200 | Salaries & Wages-Temporary Employees | 12,566 | 0 | 0 | 0 | 12,566 |
| 52210 | Employee Benefits (Pers Only) | 33,793 | 4,168 | 0 | 4,168 | 37,961 |
| 52220 | Payroll Taxes (Employers Portion) | 7,605 | 593 | 0 | 593 | 8,198 |
| 52230 | Workers Compensation Insurance | 325 | 0 | 0 | 0 | 325 |
| 52300 | Professional Services (Contractual) | 100 | 0 | 0 | 0 | 100 |
| 52500 | Rental - Maintenance Equipment | 820 | 82 | 0 | 82 | 902 |
| 52700 | Temporary Electrical Work (Contract) | 42,368 | 0 | 0 | 0 | 42,368 |
| 52800 | Light, Heat, Water & Power | 141,302 | 70,627 | 0 | 70,627 | 211,929 |
| 52900 | Maintenance Of Equip-Supplies/Expens | 19,308 | 15,395 | 0 | 15,395 | 34,703 |
| 53000 | Maintenance Of Buildings & Grounds | 37,005 | 1,349 | 0 | 1,349 | 38,354 |
| 53100 | Trash Removal, Clean-Up Non-Fair | 20,882 | 34,680 | 0 | 34,680 | 55,562 |
| 54200 | Professional Services (Contractual) | 0 | 0 | 0 | 0 | 0 |
| 54300 | Supplies & Expense | 0 | 0 | 0 | 0 | 0 |
| 54400 | Advertising (Newspaper, Tv, Radio) | 109,428 | 22,791 | 0 | 22,791 | 132,219 |
| 54500 | Promotional Expense (Publicity Func) | 16,922 | 2,950 | 0 | 2,950 | 19,872 |
| 56100 | Salaries & Wages (Ticket Takers) | 395 | 0 | 395 | -395 | 0 |
| 56101 | Salaries & Wages-Temp | 22,636 | 2,486 | 0 | 2,486 | 25,122 |
| 56110 | Employee Benefits (Pers Only) | 361 | 0 | 0 | 0 | 361 |
| 56120 | Payroll Taxes (Employers Portion) | 291 | 0 | 0 | 0 | 291 |
| 56130 | Workers Compensation Insurance | 65 | 0 | 0 | 0 | 65 |
| 56200 | Professional Services (Contractual) | 270,356 | 7,269 | 0 | 7,269 | 277,625 |
| 56300 | Supplies & Expense | 39,609 | 697 | 0 | 697 | 40,306 |
| 57100 | PARKING LOT EXPENSE | 19,464 | 0 | 0 | 0 | 19,464 |
| 57500 | Stall/Equip Rental Exp | 106,014 | 41,915 | 0 | 41,915 | 147,929 |
| 57700 | Sponsorship Expense For Fair | 0 | 0 | 0 | 0 | 0 |
| 57800 | Other (Explain) | 6,441 | 0 | 1,046 | -1,046 | 5,395 |

RIVERSIDE COUNTY FAIR AND NATIONAL DATE FESTIVAL

TRIAL BALANCE

04/01/10 - 04/30/10

| Account No. | Account Description | Beg Bal | Debits | Credits | Net Change | Ending Balance |
|------------------------|---------------------------------------|-----------|---------|---------|------------|----------------|
| 57900 | Commercial Exhibits/Concession Exp | 1,750 | 0 | 0 | 0 | 1,750 |
| 57106 | Wages-Interim Events-Temporary | 2,122 | 0 | 850 | -850 | 1,272 |
| 58100 | Cash Awards | 29,239 | 4,400 | 0 | 4,400 | 33,639 |
| 58200 | Trophies, Medals & Ribbons | 1,076 | 0 | 0 | 0 | 1,076 |
| 63100 | Salaries & Wages (Exhibits) | 193 | 0 | 193 | -193 | 0 |
| 63101 | SALARIES & WAGES-TEMP | 4,371 | 193 | 0 | 193 | 4,564 |
| 63110 | Employee Benefits(Pers only) Exhibits | 110 | 0 | 0 | 0 | 110 |
| 63120 | Payroll Taxes (Employers Portion) | 66 | 0 | 0 | 0 | 66 |
| 63130 | Workers Compensation Insurance | 10 | 0 | 0 | 0 | 10 |
| 63200 | Judges (Contractual) | 6,705 | 325 | 0 | 325 | 7,030 |
| 63300 | Professional Services-Other (Contrc) | 48,450 | 0 | 0 | 0 | 48,450 |
| 63400 | Supplies & Expense - Exhibits | 18,288 | 308 | 0 | 308 | 18,596 |
| 63700 | Other - Livestock Dept Exp | 4,840 | 0 | 0 | 0 | 4,840 |
| 65105 | Labor Costs-Satellite Wagering | 54,851 | 5,660 | 0 | 5,660 | 60,511 |
| 65106 | Sat Wag Salaries & Wages-Temporary | 0 | 0 | 0 | 0 | 0 |
| 65115 | Employee Benefits (Pers Only)-Sat Wg | 24,610 | 2,820 | 0 | 2,820 | 27,430 |
| 65125 | Payroll Taxes (Employers Portion) | 4,558 | 387 | 0 | 387 | 4,945 |
| 65135 | Worker'S Compensation Insurance | 176 | 0 | 0 | 0 | 176 |
| 65205 | Travel/Training-Satellite Wagering | 0 | 0 | 0 | 0 | 0 |
| 65325 | Professional Services & Contracts | 27,485 | 395 | 0 | 395 | 27,880 |
| 65505 | Publicity & Marketing-Satellite Wage | 4,776 | 0 | 0 | 0 | 4,776 |
| 65605 | Supplies & Expenses-Satellite Wagerg | 1,173 | 59 | 0 | 59 | 1,232 |
| 65615 | Office, Janitorial & Maint Supplies | 9,427 | 2,624 | 0 | 2,624 | 12,051 |
| 65625 | Programs, Concessions, & Parking | 39,938 | 6,477 | 0 | 6,477 | 46,415 |
| 65905 | Chrb/Carf/Impact Fees-Satellite Wagr | 0 | 0 | 0 | 0 | 0 |
| 65915 | Other-Contract Services | 625 | 0 | 0 | 0 | 625 |
| 85005 | Cash Over/Under-Satellite Wagering | 102 | 0 | 0 | 0 | 102 |
| 66200 | Professional Services (Contractual) | 251,844 | 0 | 0 | 0 | 251,844 |
| 66300 | Supplies & Expense-Fair Entertainmnt | 13,640 | 495 | 0 | 495 | 14,135 |
| 66500 | Ground Entertainment | 121,600 | 0 | 0 | 0 | 121,600 |
| 66600 | Grandstand Entertainment | 269,150 | 50,000 | 0 | 50,000 | 319,150 |
| 66700 | Other - Fair Entertainment (Explain) | 66,143 | 600 | 0 | 600 | 66,743 |
| 80010 | General Expense Adjustments - Py | 0 | 0 | 0 | 0 | 0 |
| 85900 | Cash Over/Under-Petty Cash2,065 | | 0 | 0 | 0 | 2,065 |
| 91200 | Building & Improvements | 806,724 | 2,185 | 0 | 2,185 | 808,909 |
| 94500 | Other Operating Expense (F&E Funds) | 0 | 0 | 0 | 0 | 0 |
| EXPENSE ACCOUNT TOTALS | | 3,635,861 | 333,824 | 2,484 | 331,340 | 3,967,201 |

Final
For Fiscal Year 2010
As Of April 30, 2010

Bus. Unit: RIVCO -- COUNTY OF RIVERSIDE
Fund: 22200 -- National Date Festival

| Account Description Program Description | Beginning Balance | Total Debits | Total Credits | Ending Balance |
|--|----------------------|-------------------|--------------------|---------------------|
| ASSETS | | | | |
| 101100 - Cash | 1,156,340.11 | 637,135.12 | -551,115.67 | 1,242,359.56 |
| 101200 - Imprest Cash | 74,100.00 | 0.00 | -50,000.00 | 24,100.00 |
| 101500 - Cash With Fiscal Agent | 50,034.00 | 0.00 | -50,034.00 | 0.00 |
| 112200 - Accounts Receivable | 0.00 | 0.00 | 0.00 | 0.00 |
| 112600 - Collections In Transit | 3,628.97 | 0.00 | 0.00 | 3,628.97 |
| 116100 - Interest Receivable | 0.00 | 0.00 | 0.00 | 0.00 |
| ASSETS Total: | 1,284,103.08 | 637,135.12 | -651,149.67 | 1,270,888.53 |
| LIABILITIES | | | | |
| 201100 - Accounts Payable | -12,664.99 | 239,084.19 | -226,487.24 | -68.04 |
| 201400 - Warrants Payable | -11.59 | 11.59 | 0.00 | 0.00 |
| 201700 - Withholdings Payable | -10,565.22 | 7,490.00 | 0.00 | -3,075.22 |
| 201800 - Customer Deposits | -56,775.00 | 6,000.00 | 0.00 | -50,775.00 |
| 201910 - Advances From Other Funds | -500,000.00 | 0.00 | 0.00 | -500,000.00 |
| 202100 - Salaries & Benefits Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| 204100 - Use Tax Payable | -68.25 | 58.97 | -70.56 | -79.84 |
| 206200 - Due to Other Funds (Govtl) | 0.00 | 0.00 | 0.00 | 0.00 |
| 209100 - Due To Third-Parties | -8,695.00 | 385.00 | 0.00 | -8,310.00 |
| 230100 - Deferred Revenue | -190.00 | 0.00 | 0.00 | -190.00 |
| LIABILITIES Total: | -588,970.05 | 253,029.75 | -226,557.80 | -562,498.10 |
| FUND EQUITY | | | | |
| 305100 - Reserve For Imprest Cash | -74,100.00 | 50,000.00 | 0.00 | -24,100.00 |
| 320100 - Designated Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 |
| 325100 - Unreserved Fund Balance | -386,630.06 | 0.00 | -50,000.00 | -436,630.06 |
| FUND EQUITY Total: | -460,730.06 | 50,000.00 | -50,000.00 | -460,730.06 |
| EXPENDITURES - ENCUMBRANCES | | | | |
| 521540 - Maint-Office Equipment | 605.00 | 0.00 | 0.00 | 605.00 |
| 522310 - Maint-Building and Improvement | 576.15 | 0.00 | 0.00 | 576.15 |
| 523800 - Printing/Binding | 18,879.19 | 0.00 | 0.00 | 18,879.19 |
| 527660 - Operational Marketing | 952.16 | 0.00 | 0.00 | 952.16 |
| 527900 - Desert Expo Expense | 1,891.35 | 0.00 | 0.00 | 1,891.35 |

County of Riverside
 SUMMARY TRIAL BALANCE BY ACCOUNTING DISTRIBUTION

Page No. 228
 Run Date 05/08/2010
 Run Time 12:41:04

Final
 For Fiscal Year 2010
 As Of April 30, 2010

Report ID: RVGLA60S

Bus. Unit: RIVCO -- COUNTY OF RIVERSIDE
 Fund: 22200 -- National Date Festival

| Account Description | Beginning Balance | Total Debits | Total Credits | Ending Balance |
|---|-------------------|--------------|---------------|----------------|
| EXPENDITURES - ENCUMBRANCES Total: | 22,903.85 | 0.00 | 0.00 | 19,668.84 |
| EXPENDITURES - EXPENDED | | | | |
| 510040 - Regular Salaries | 306,627.06 | 34,040.83 | -588.41 | 340,079.48 |
| 510320 - Temporary Salaries | 14,206.67 | 588.41 | 0.00 | 14,795.08 |
| 510420 - Overtime | 36,354.55 | 0.00 | 0.00 | 36,354.55 |
| 510520 - Bilingual Pay | 1,472.48 | 144.02 | 0.00 | 1,616.50 |
| 510620 - Shift Differential | 64.20 | 0.00 | 0.00 | 64.20 |
| 510700 - Holiday Pay | 2,558.45 | 0.00 | 0.00 | 2,558.45 |
| 513000 - Retirement-Misc. | 66,410.72 | 7,345.58 | 0.00 | 73,756.30 |
| 513020 - Retirement-Misc Temp | 246.94 | 0.00 | 0.00 | 246.94 |
| 513120 - Social Security | 21,732.37 | 2,176.12 | 0.00 | 23,908.49 |
| 513140 - Medicare Tax | 5,359.79 | 508.91 | 0.00 | 5,868.70 |
| 515040 - Flex Benefit Plan | 53,383.46 | 6,713.88 | 0.00 | 60,097.34 |
| 515100 - Life Insurance | 309.01 | 38.26 | 0.00 | 347.27 |
| 515120 - Long Term Disability | 567.25 | 62.68 | 0.00 | 629.93 |
| 515200 - Retiree Health Ins | 802.72 | 0.00 | 0.00 | 802.72 |
| 515220 - Short Term Disability | 2,099.13 | 261.31 | 0.00 | 2,360.44 |
| 515260 - Unemployment Insurance | 1,733.62 | 225.52 | 0.00 | 1,959.14 |
| 517000 - Workers Comp Insurance | 1,240.50 | 0.00 | 0.00 | 1,240.50 |
| 518060 - LUINA Pension Plan | 844.21 | 96.00 | 0.00 | 940.21 |
| 518120 - SEIU Pension Plan | 486.37 | 44.20 | 0.00 | 530.57 |
| 518140 - SEIU Training | 52.63 | 5.70 | 0.00 | 58.33 |
| 518150 - LUINA Health & Safety | 84.44 | 9.60 | 0.00 | 94.04 |
| 518180 - Other Post Employment Benefits | 1,243.47 | 136.75 | 0.00 | 1,380.22 |
| 520200 - Communications | 1,325.29 | 883.51 | 0.00 | 2,208.80 |
| 520250 - Communications Equip-Install | 8,878.50 | 11,648.59 | 0.00 | 20,527.09 |
| 520270 - County Delivery Services | 81.00 | 0.00 | 0.00 | 81.00 |
| 520320 - Telephone Service | 14,029.23 | 2,059.44 | 0.00 | 16,088.67 |
| 520930 - Insurance-Liability | 43,409.00 | 0.00 | 0.00 | 43,409.00 |
| 520940 - Insurance-Other | 10,000.00 | 0.00 | 0.00 | 10,000.00 |
| 520945 - Insurance-Property | 149,409.00 | 0.00 | 0.00 | 149,409.00 |
| 521420 - Maint-Field Equipment | 3,402.70 | 2,728.85 | 0.00 | 6,131.55 |
| 521540 - Maint-Office Equipment | 711.91 | 0.00 | 0.00 | 711.91 |
| 521660 - Maint-Telephone | 177.44 | 134.53 | 0.00 | 311.97 |
| 522310 - Maint-Building and Improvement | 289,757.83 | 938.18 | -265,977.02 | 24,718.99 |
| 522320 - Maint-Grounds | 20,168.79 | 366.50 | 0.00 | 20,535.29 |
| 522360 - Maint-Extermination | 160.00 | 80.00 | 0.00 | 240.00 |
| 523100 - Memberships | 4,217.95 | 0.00 | 0.00 | 4,217.95 |

County of Riverside
SUMMARY TRIAL BALANCE BY ACCOUNTING DISTRIBUTION

Page No. 229
Run Date 05/08/2010
Run Time 12:41:04

Report ID: RVGLA60S
Bus. Unit: RIVCO -- COUNTY OF RIVERSIDE
Fund: 22200 -- National Date Festival

Final
For Fiscal Year 2010
As Of April 30, 2010

| Account Description Program Description | Beginning Balance | Total Debits | Total Credits | Ending Balance |
|--|----------------------|-----------------|------------------|-------------------|
| 523210 - Cash Shortage | 2,167.00 | 0.00 | 0.00 | 2,167.00 |
| 523270 - Special Events | 949,986.04 | 57,968.50 | 0.00 | 1,007,954.54 |
| 523290 - Bank Charges | 12,161.07 | 126.15 | 0.00 | 12,287.22 |
| 523660 - Computer Supplies | 1,831.75 | 0.00 | 0.00 | 1,831.75 |
| 523700 - Office Supplies | 3,330.07 | 415.61 | 0.00 | 3,745.68 |
| 523760 - Postage-Mailing | 2,453.45 | 1,624.19 | 0.00 | 4,077.64 |
| 523800 - Printing/Binding | 25,154.93 | 585.70 | 0.00 | 25,740.63 |
| 525080 - Temp Assist Pool Svcs | 1,067.35 | 0.00 | -850.00 | 217.35 |
| 525300 - OASIS Processing-Financials | 7,827.75 | 869.75 | 0.00 | 8,697.50 |
| 525310 - OASIS Processing-HRMS | 1,740.01 | 182.20 | 0.00 | 1,922.21 |
| 525340 - Temporary Help Services | 21,059.49 | 2,090.60 | 0.00 | 23,150.09 |
| 525440 - Professional Services | 56,241.79 | 786.45 | 0.00 | 57,028.24 |
| 525600 - Security | 2,173.28 | 272.49 | 0.00 | 2,445.77 |
| 526420 - Advertising | 102,498.41 | 22,790.56 | 0.00 | 125,288.97 |
| 526530 - Rent-Lease Equipment | 122,856.79 | 42,465.56 | -468.75 | 164,853.60 |
| 527660 - Operational Marketing | 22,878.99 | 2,330.00 | 0.00 | 25,208.99 |
| 527780 - Special Program Expense | 66,473.10 | 6,102.53 | 0.00 | 72,575.63 |
| 527900 - Desert Expo Expense | 83,342.48 | 9,555.00 | 0.00 | 92,897.48 |
| 528920 - Car Pool Expense | 4,236.77 | 598.01 | 0.00 | 4,834.78 |
| 529000 - Miscellaneous Travel Expense | 11,522.01 | 6,055.31 | -1,046.44 | 16,530.88 |
| 529540 - Utilities | 162,184.00 | 106,207.27 | -900.00 | 267,491.27 |
| 536760 - Interfnd Exp-Audit & Acctg Fee | 317.42 | 371.22 | 0.00 | 688.64 |
| 536920 - Interfnd Exp-Gen Office Exp | 40,291.48 | 0.00 | 0.00 | 40,291.48 |
| 536980 - Interfnd Exp-Law Enforcement | 104,833.02 | 0.00 | 0.00 | 104,833.02 |
| 537020 - Interfnd Exp-Legal Services | 3,156.51 | 376.69 | 0.00 | 3,533.20 |
| 537090 - Interfnd Exp-Personnel Svcs | 9,096.00 | 0.00 | 0.00 | 9,096.00 |
| 537180 - Interfnd Exp-Salary Reimb | 144,343.51 | 0.00 | 0.00 | 144,343.51 |
| 537280 - Interfnd Exp-Misc Project Exp | 65,302.00 | 0.00 | 0.00 | 65,302.00 |
| 542120 - Improvements-Infrastructure | 540,747.04 | 268,161.52 | 0.00 | 808,908.56 |
| 546080 - Equipment-Computer | 976.48 | 0.00 | 0.00 | 976.48 |
| EXPENDITURES - EXPENDED Total: | 3,635,858.67 | 601,172.68 | -269,830.62 | 3,967,200.73 |
| EXPENDITURES Total | 3,658,762.52 | 601,172.68 | -269,830.62 | 3,986,869.57 |
| REVENUES | | | | |
| 740020 - Interest-Invested Funds | -6,074.67 | 0.00 | -611.65 | -6,686.32 |
| 741000 - Rents | -6,250.00 | 0.00 | -365.00 | -6,615.00 |
| 741020 - Admissions | -1,056,307.18 | 0.00 | 0.00 | -1,056,307.18 |
| 741060 - Carnival | -730,695.23 | 0.00 | -14,260.00 | -744,955.23 |

County of Riverside
SUMMARY TRIAL BALANCE BY ACCOUNTING DISTRIBUTION

Final
For Fiscal Year 2010
As Of April 30, 2010

Report ID: RVGLA60S
Bus. Unit: RIVCO -- COUNTY OF RIVERSIDE
Fund: 22200 -- National Date Festival

| Account Description | Beginning Balance | Total Debits | Total Credits | Ending Balance |
|--|-------------------|--------------|---------------|----------------|
| 741100 - Entry Fees | -22,002.50 | 0.00 | 0.00 | -22,002.50 |
| 741160 - Fair Sponsorship | -214,886.25 | 0.00 | -2,539.50 | -217,425.75 |
| 741180 - Fair Time Utilities | -8,170.36 | 0.00 | 0.00 | -8,170.36 |
| 741200 - Industrial & Commercial Space | -260,318.00 | 0.00 | -2,000.00 | -262,318.00 |
| 741220 - Interim Alcohol Sales | -38,701.32 | 13.76 | -7,454.51 | -46,142.07 |
| 741240 - Interim Food Sales | -8,402.01 | 0.00 | -1,913.35 | -10,315.36 |
| 741320 - Misc Event Charges | -164,654.91 | 0.00 | -21,646.78 | -186,301.69 |
| 741360 - Concessions | -301,708.32 | 0.00 | -2,539.50 | -304,247.82 |
| 741380 - Parking | -289,960.18 | 1,160.00 | -3,040.00 | -291,840.18 |
| 741440 - Rent- Fairground Facilities | -74,422.90 | 0.00 | -15,437.95 | -89,860.85 |
| 741460 - Rental Of Buildings | -27,134.00 | 14,260.00 | -8,100.00 | -20,974.00 |
| 751680 - CA-Grant Revenue | -35,000.00 | 0.00 | 0.00 | -35,000.00 |
| 752600 - CA-Fairs | -115,500.00 | 0.00 | 0.00 | -115,500.00 |
| 778200 - Interfnd -Miscellaneous | -319,145.62 | 0.00 | 0.00 | -319,145.62 |
| 778330 - Interfnd -Salary Reimbursmt | -114,017.40 | 0.00 | 0.00 | -114,017.40 |
| 781080 - Cash Over-Short | -109.95 | 0.00 | -1.00 | -110.95 |
| 781120 - Rebates & Refunds | -5.12 | 0.00 | -13.98 | -19.10 |
| 781360 - Other Misc Revenue | -16,624.09 | 0.00 | -4,310.00 | -20,934.09 |
| 781760 - Uncollectible Receivables | -12.00 | 0.00 | 0.00 | -12.00 |
| 785000 - Special Items | -59,659.63 | 0.00 | 0.00 | -59,659.63 |
| 790055 - Sale of Vehicles | -500.00 | 0.00 | 0.00 | -500.00 |
| 790500 - Operating Transfer-In | 0.00 | 0.00 | -275,000.00 | -275,000.00 |
| REVENUES Total: | -3,870,261.64 | 15,433.76 | -359,233.22 | -4,214,061.10 |
| ** Not Found ** | | | | |
| 800005 - Cash Beg Balance Offset | 0.00 | 0.00 | 0.00 | 0.00 |
| ** Not Found ** Total: | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund 22200 Total: | 22,903.85 | 1,556,771.31 | -1,556,771.31 | 19,668.84 |