

Client: *New York State Fair*
 Engagement: *2013 - New York State Fair*
 Period Ending: *3/31/2013*
 Trial Balance: *RP 02.01 - TB Database*
 Workpaper: *TB Database Combined Detail Classified LS*

Account	Description	FINAL
		3/31/2013

Group : [A] Cash		
Subgroup : [A01] Cash		
10000	Cash - Operating Account	48,554.00
10001	Cash - Petty Cash	4,375.00
10002	Cash - Special Account	228.00
10003	Cash - Treasury	2,934,246.00
Subtotal [A01] Cash		2,987,403.00
Total [A] Cash		2,987,403.00

Group : [C] Accounts Receivable		
Subgroup : [C01] Accounts Receivable		
10100	Accounts Receivable - Non Fair	26,594.00
10101	Accounts Receivable - Sponsorships	75,000.00
10102	Accounts Receivable - Fair	20,896.00
Subtotal [C01] Accounts Receivable		122,490.00
Subgroup : [C02] Allowance for Doubtful Accounts		
10105	Allowance for Doubtful Accounts	(20,896.00)
Subtotal [C02] Allowance for Doubtful Accounts		(20,896.00)
Total [C] Accounts Receivable		101,594.00

Group : [E] Prepaid Expenses		
Subgroup : [E01] Prepaid Expenses		
11000	Prepaid Expense	57,482.00
Subtotal [E01] Prepaid Expenses		57,482.00
Total [E] Prepaid Expenses		57,482.00

Group : [F] Intercompany/Related Party		
Subgroup : [F01] Intercompany/Related Party		
16000	Due from Related Party	291,853.00
16001	Overhead Allocation	(474,161.00)
Subtotal [F01] Intercompany/Related Party		(182,308.00)
Total [F] Intercompany/Related Party		(182,308.00)

Current Assets **2,964,171.00**

Group : [I] Capital Assets		
Subgroup : [I01] Improvements		
13000	Capital Improvements	11,173,925.00

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Subtotal [I01] Improvements		11,173,925.00
Subgroup : [I02] Buildings		
13005	Buildings	45,000.00
Subtotal [I02] Buildings		45,000.00
Subgroup : [I03] Equipment		
13015	Equipment	2,885,798.00
Subtotal [I03] Equipment		2,885,798.00
Subgroup : [I04] Vehicles		
13010	Surplus Vehicles	128,494.00
Subtotal [I04] Vehicles		128,494.00
Subgroup : [I05] Accumulated Depreciation		
14000	Accumulated Depreciation	(2,843,106.00)
Subtotal [I05] Accumulated Depreciation		(2,843,106.00)
Subgroup : [I06] Website		
13020	Website	93,654.00
Subtotal [I06] Website		93,654.00
Total [I] Capital Assets		11,483,765.00
	Non-Current Assets	11,483,765.00
	TOTAL ASSET	14,447,936.00
Group : [N] Accounts Payable		
Subgroup : [N01] Accounts Payable		
20000	Accounts Payable	(95,875.00)
20002	Credit Card Payable	(9,296.00)
Subtotal [N01] Accounts Payable		(105,171.00)
Subgroup : [N02] Fringe Benefits Payable		
20005	Fringe Benefits Payable	(257,199.00)
Subtotal [N02] Fringe Benefits Payable		(257,199.00)
Subgroup : [N03] Interest Payable		
20030	Interest Payable	(12,291.00)
Subtotal [N03] Interest Payable		(12,291.00)
Total [N] Accounts Payable		(374,661.00)

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Group : [O]	Accrued Expenses	
Subgroup : [O01]	Accrued Payroll	
20025	Accrued Payroll	(163,163.00)
Subtotal [O01] Accrued Payroll		(163,163.00)
Subgroup : [O02]	Accrued Vacation	
20040	Accrued Vacation	(209,589.00)
Subtotal [O02] Accrued Vacation		(209,589.00)
Total [O] Accrued Expenses		(372,752.00)
Group : [Q]	Other Current Liabilities	
Subgroup : [Q01]	Deferred Revenue	
20010	Deferred Revenue - Non Fair	(78,463.00)
20020	Deferred Revenue - Sponsorships	(197,701.00)
Subtotal [Q01] Deferred Revenue		(276,164.00)
Total [Q] Other Current Liabilities		(276,164.00)
Group : [R]	Current Portion of Long-Term Debt	
Subgroup : [R01]	Current Portion of Long-Term Debt	
22000	Current Portion of Exit Utility Debt	(248,478.00)
Subtotal [R01] Current Portion of Long-Term Debt		(248,478.00)
Total [R] Current Portion of Long-Term Debt		(248,478.00)
Current Liabilities		(1,272,055.00)
Group : [S]	Long-Term Debt	
Subgroup : [S01]	Long-Term Debt	
23000	Exit Utility Fee Debt	(752,119.00)
Subtotal [S01] Long-Term Debt		(752,119.00)
Total [S] Long-Term Debt		(752,119.00)
Group : [U]	Other Liabilities	
Subgroup : [U01]	Other Liabilities	
20035	Deficit Reduction Liability	(109,002.00)
Subtotal [U01] Other Liabilities		(109,002.00)
Total [U] Other Liabilities		(109,002.00)
Non-Current Liabilities		(861,121.00)

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Account	Description	FINAL
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	TOTAL LIABILITY	(2,133,176.00)
Group : [W] Equity		
Subgroup : [W04] Retained Earnings		
30000	Net Assets	(11,824,008.00)
	Subtotal [W04] Retained Earnings	(11,824,008.00)
Subgroup : [W06] Capital Contributions		
30010	Capital Contributions	(41,481.00)
	Subtotal [W06] Capital Contributions	(41,481.00)
	Total [W] Equity	(11,865,489.00)
	Equity	(11,865,489.00)
	NET (INCOME) LOSS	(449,271.00)
	TOTAL EQUITY	(12,314,760.00)
	TOTAL LIABILITY AND EQUITY	(14,447,936.00)

Group : [X01] Revenues Fair Time		
Subgroup : [X100] Concessions		
40000	Art & Home Center	(13,569.00)
40001	Beer Cups	(28,045.00)
40002	Beer Percentage	(406,270.00)
40003	COP	(458,701.00)
40004	Credentials	(232,715.00)
40005	Dairy Products Building	(48,055.00)
40006	Empire Room	(20,011.00)
40007	Flea Market	(63,038.00)
40008	Grandstand Restaurant	(139,420.00)
40009	Grange Building	(1,142.00)
40010	Horticulture Building	(244,989.00)
40011	International	(136,572.00)
40012	Late Payment Penalty	(23,788.00)
40013	Midway Percentage	(1,224,056.00)
40014	ATM %	(30,299.00)
40015	Outside Space	(1,215,217.00)
40016	Pan African Village	(24,212.00)
40017	Science & Industry	(22,342.00)
40018	Wholesalers	(14,475.00)
40019	Wine Village	(48,000.00)
	Subtotal [X100] Concessions	(4,394,916.00)

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3/31/2013

Subgroup : [X105] Box Office		
40021	Concerts	(1,755,540.00)
40022	Motorsports Events	(78,586.00)
40023	Miscellaneous	(4,401.00)
Subtotal [X105] Box Office		(1,838,527.00)

Subgroup : [X110] Gate and Admissions		
40025	Advance Sale Tickets	(1,778,966.00)
40026	General Admission	(1,814,824.00)
40027	Group Discount Tickets	(97,547.00)
40028	Multi Day Passes	(35,880.00)
40029	Camping	(189,835.00)
40030	Public Parking	(834,428.00)
40031	Coupon Book Sales	(26,941.00)
40032	Miscellaneous	(247.00)
Subtotal [X110] Gate and Admissions		(4,778,668.00)

Subgroup : [X115] Entry/Horse Shows		
40034	Competition Entries	(71,920.00)
40035	Miscellaneous	(2,973.00)
40036	Dorm Fees	(5,602.00)
40037	Milk Sale	(10,548.00)
40038	Parking/Camping	(20,750.00)
40039	Potato Booth	(55,431.00)
40040	Agriculture Museum	(1,945.00)
40042	Association Fees	(6,357.00)
40043	Entry Fees	(91,513.00)
40044	Other	(18,601.00)
40045	Stall Fees	(51,859.00)
Subtotal [X115] Entry/Horse Shows		(337,499.00)

Subgroup : [X120] Sponsorships		
40047	Sponsorships	(1,658,289.00)
Subtotal [X120] Sponsorships		(1,658,289.00)

Subgroup : [X125] Miscellaneous		
40048	Miscellaneous	(85,463.00)
Subtotal [X125] Miscellaneous		(85,463.00)

Total [X01] Revenues Fair Time		(13,093,362.00)
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Group : [X02] Revenues Non-Fair Time		
Subgroup : [X200] Concessions		
41000	Agriculture Buildings/Shows	(52,352.00)

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41001	Art & Home Center	(40,873.00)
41002	Billboards	(68,928.00)
41003	Chevrolet Court Food %	(18,055.00)
41004	Chevrolet Court Shows	(38,568.00)
41005	Coliseum	(361,799.00)
41006	COP	(498,035.00)
41007	COP Restaurant	(69,527.00)
41008	Dairy Exhibit Center	(283,293.00)
41009	Dairy Exhibit Food %	(19,666.00)
41010	Empire Room Restaurant	(1,047,182.00)
41011	Garden Restaurant/CaF	(35,464.00)
41012	Grandstand	(122,933.00)
41013	GS Restaurant	(21,798.00)
41014	Horse Show Food %	(18,244.00)
41015	Horse Shows	(33,452.00)
41016	Horticulture Building	(270,160.00)
41017	Infield	(80,648.00)
41018	International Building	(17,685.00)
41019	Miscellaneous	(9,278.00)
41020	Food Misc	(106,207.00)
41021	Parking Lots	(21,102.00)
41022	Syracuse Nationals	(148,543.00)
41023	Telephone Cell Sites	(28,453.00)
41024	Youth Building	(8,877.00)
41025	Accounts Receivable	(26,594.00)
Subtotal [X200] Concessions		(3,447,716.00)
Subgroup : [X205] Stable Rentals		
41027	Stable Rentals	(19,273.00)
Subtotal [X205] Stable Rentals		(19,273.00)
Subgroup : [X210] Harvest Fest		
41028	Harvest Fest	(25,437.00)
Subtotal [X210] Harvest Fest		(25,437.00)
Subgroup : [X215] Miscellaneous		
41029	Miscellaneous	(24,074.00)
Subtotal [X215] Miscellaneous		(24,074.00)
Total [X02] Revenues Non-Fair Time		(3,516,500.00)
Revenues		(16,609,862.00)
Group : [Z] Other Income and Expenses		

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Subgroup : [Z105] Other Income		3/31/2013
60310	Gain Loss on transfer	10,023.00
Subtotal [Z105] Other Income		10,023.00
Total [Z] Other Income and Expenses		10,023.00
Other Income		10,023.00
TOTAL REVENUE		(16,599,839.00)

Group : [Y01]	Cost of Sales	
Subgroup : [Y100] Salaries		
50100	Deficit Reduction Expense	54,501.00
50101	Permanent Regular	2,088,965.00
50102	Permanet Holiday	8,210.00
50103	Permanent Overtime	197,259.00
50104	Uniform Allowence	299.00
50107	Lump Sum	20,341.00
50108	Additional Compensation	13,536.00
50201	Temporary Regular	2,275,122.00
50202	Temporary Holiday	4,490.00
50203	Temporary Overtime	140,945.00
50207	Lump Sum	3,273.00
50208	Additional Compensation	8,430.00
50209	Overhead Wage Expense	474,161.00
Subtotal [Y100] Salaries		5,289,532.00

Subgroup : [Y105] Employee Benefits		
60020	Staff Benefits 25% of PS	1,127,140.00
60086	Unemployment	(1,377.00)
Subtotal [Y105] Employee Benefits		1,125,763.00

Subgroup : [Y110] General and Administrative		
51080	Computer Support & Design Service	7,330.00
51091	Internet Services	952.00
51100	Cell Phone Services	9,669.00
51101	Telephone Service	19,090.00
52001	Electricity - Exit Fee	4,127.00
55203	Postage	11,990.00
Subtotal [Y110] General and Administrative		53,158.00

Subgroup : [Y115] Supplies and Materials		
50012	Gasoline	61,033.00
52010	Diesel Fuel, Gasoline, Propane	126,415.00
52021	Natural Gas	126,917.00

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		3/31/2013
54001	Clothing	6,842.00
54003	Employee Overtime Meals	11,070.00
57001	Agricultural/Animal Supplies	50,900.00
57002	Fire Prevention/Safety Supplies	52,354.00
57004	Cleaning Supplies	91.00
57010	Beer Cups	134,647.00
57031	Ag Supplies-Bedding, Feed, Misc.	127,739.00
57032	Decorations-Promotional Items	353,570.00
57034	Recreational Supplies	36,418.00
57035	Signs & Sign Supplies	11,616.00
Subtotal [Y115] Supplies and Materials		1,099,612.00
Subgroup : [Y120] Travel		
54013	Lodging - Fair Time Staff	243,698.00
54014	Travel Meals	11,013.00
54015	Mileage/Tolls/Etc - Employee Day Trips	5,774.00
54017	Travel - Parking	1,255.00
54020	travel - rental	1,176.00
54021	Fair Time All Seasonal Travel Expenses	178.00
54023	Per Diem -Staff Perm. All Overnight	360.00
Subtotal [Y120] Travel		263,454.00
Subgroup : [Y125] Contractual Services		
51001	Mainframe Lease	5,520.00
53001	Sewer	38,648.00
53002	Water	37,098.00
55001	Administrative & Clerical	1,154,150.00
55010	Newspapers/Billboards	740,772.00
55020	Commercial Printing Adv	(214,582.00)
55021	Creative	43.00
55043	Auditing - Non-Finance	18,700.00
55047	Client Services - Unclassified	284,770.00
55050	Conferences in State	14,026.00
55080	Enviromental Assessment	45,000.00
55090	Accounting	403.00
55127	Health Management Services	35,009.00
55150	Industrial Services	46,558.00
55181	Custodial	255,969.00
55192	Rubbish	301,726.00
55194	Management of State Facilities	27,500.00
55202	Photographer	41.00
55210	Dispatch - Police/Fire/Ambulance	3,634.00
55213	Security Alarm System	32,236.00
55220	Shipping	3,145.00

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56001	Appliances R & M	407.00
56004	Building Repairs - Any Service Calls	546,791.00
56014	Vehicles R & M	87,968.00
56021	Equipment Rental	525,367.00
56022	Equipment - Leases	3,928.00
58401	Prompt Payment Interest	289.00
58501	Memberships - Professional Org.	49,784.00
58901	Public Authority Payment	576.00
Subtotal [Y125] Contractual Services		4,045,476.00
Subgroup : [Y140] Depreciation and Amortization		
60300	Depreciation Expense	195,801.00
Subtotal [Y140] Depreciation and Amortization		195,801.00
Subgroup : [Y145] Occupancy		
56040	Office Furnishings Acq	940.00
56050	Heavy Machinery Acq	28,734.00
Subtotal [Y145] Occupancy		29,674.00
Subgroup : [Y150] Fair Time Expense		
55201	Performers and Entertainers	3,886,854.00
60100	Expenditures Paid out of 11-12	108,241.00
Subtotal [Y150] Fair Time Expense		3,995,095.00
Total [Y01] Cost of Sales		16,097,565.00
Cost of Sales		16,097,565.00
Operating Expenses		0.00
Group : [Z] Other Income and Expenses		
Subgroup : [Z110] Interest Expense		
60305	Interest Expense	53,003.00
Subtotal [Z110] Interest Expense		53,003.00
Total [Z] Other Income and Expenses		53,003.00
Other Expenses		53,003.00
TOTAL EXPENSE		16,150,568.00
NET (INCOME) LOSS		(449,271.00)