

SANTA CRUZ COUNTY FAIR, 14TH DAA
BALANCE SHEET
November 30, 2013

ASSETS	<u>2013</u>	<u>2012</u>
Current Assets		
Cash	130,768	189,110
Junior Livestock Cash	17,114	19,342
Restricted Cash	-	-
Accounts Receivable	91,091	291
JLA Accounts Receivable	6,158	10,820
Deferred Charges	<u>3,877</u>	<u>10,782</u>
Total Current Assets	<u>249,007</u>	<u>230,345</u>
Fixed Assets		
Construction In Progress	426	12,443
Land	8,500	8,500
Buildings & Improvements	1,938,923	2,033,537
Equipments	<u>1,304</u>	<u>2,505</u>
Total Fixed Assets	<u>1,949,153</u>	<u>2,056,985</u>
TOTAL ASSETS	<u>2,198,160</u>	<u>2,287,330</u>
LIABILITIES & RETAINED EARNINGS		
Liabilities		
Fees Collected	(7,042)	(135)
Accounts Payable	12,202	19,478
JLA Accounts Payable	-	-
Payroll taxes	(452)	469
Payroll Liability	6,252	-
Payroll Withholdings	2,353	1,704
Deferred Income	22,800	27,235
Damage Deposits	6,870	3,820
Leave Liability	4,973	18,124
Worker's Compensation	11,789	(18,246)
Long Term Debt	-	-
JLA Consignment	(18)	-
Trust Liability - Ocean Speedway	-	-
Total Liabilities	<u>59,727</u>	<u>52,449</u>
Retained Earnings		
Net Reserve for Capital Assets	2,115,306	2,115,306
Net Reserve for Operation	37,752	12,837
Net Reserve for JLA	22,989	21,445
State Allocation	30,000	-
Capital Project Funds	10,906	63,718
Operation Net Income	(79,963)	11,550
JLA Net Income	1,443	10,025
Total Retained Earnings	<u>2,138,433</u>	<u>2,234,881</u>
TOTAL LIABILITIES & RETAINED EARNINGS	<u>2,198,160</u>	<u>2,287,330</u>

SANTA CRUZ COUNTY FAIR, 14TH DAA

Cash and Cash Equivalent

November 30, 2013

Cash

Petty Cash	11100	300.00	
Change Fund - Admissions	11200	-	
Change Fund - Cash Register	11210	300.00	
Cash - Operating Rabobank# 0079186984	11300	109,233.66	
Cash - Livestock Awards SBBT #45036720	11350	5,965.80	
Cash - Premium Rabobank# 0079186988	11410	5,081.61	
Cash - Payroll Rabobank# 0079186992	11500	6,075.09	
Cash - LAIF	11600	1,459.25	
Cash-SCCB Savings #26000158	11601	-	
Cash-SCCB Savings #23003007	11800	2,352.20	
Cash-SCCB CD#272617	11810	-	
Cash-FNB Savings #101977544	11820	-	
			\$ 130,767.61

Junior Livestock Auction

Rabobank - Livestock	11700	17,113.89	17,113.89
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Total Cash Accounts

\$ 147,881.50

SANTA CRUZ COUNTY FAIR, 14TH DAA
ACCOUNTS RECEIVABLE
November 30, 2013

ACCOUNTS RECEIVABLE

Invoice Date	Customer Name	Invoice #	Amount
12/31/2007	Overpayment OT Employee A - 2007		20,000.00
12/31/2011	Franchise Tax Board-T. Anguiano	je 12-9	91.13
9/30/2012	NSF Check on 9/17/12, David Lira/Judy He	JE 9-2	200.00
12/31/2012	2012 AR-Community Bridges	JE 12-3	2,672.09
7/17/2013	Almaden Farms	00123	14,965.00
7/22/2013	Almaden Farms Too	00127	14,350.00
5/31/2013	AR - EDD for 2013 SDI A. Navarro	JE 5-2	163.05
6/5/2013	Navarro, Aurelio de Loera		309.03
9/26/2013	Ag History	00143	1,321.00
10/16/2013	California State Horseman Association Sh	00151	17,705.00
7/5/2013	Daniels, Gina E.		0.52
7/19/2013	Daniels, Gina E.		0.52
8/20/2013	District 8 Tri County Riders	00139	4,325.00
8/20/2013	Fox 'N Horn	00138	2,670.00
10/1/2013	Fox 'N Horn	00144	1,525.00
10/8/2013	Gold Coast Arabians	00148	300.00
7/17/2013	Heritage Foundation	00124	85.96
7/17/2013	Heritage Foundation	00126	43.06
8/8/2013	Heritage Foundation	00132	217.90
8/15/2013	Heritage Foundation	00135	200.00
8/16/2013	Heritage Foundation	00137	302.22
8/21/2013	Heritage Foundation	00140	43.24
9/26/2013	Heritage Foundation	00142	2,208.00
10/1/2013	Heritage Foundation	00146	13.34
10/3/2013	Heritage Foundation	00147	40.00
11/18/2013	Heritage Foundation	00152	62.56
4/18/2013	Kuvkendall, Dale		5.66
5/2/2013	Kuvkendall, Dale		6.33
5/17/2013	Kuvkendall, Dale		1.37
6/5/2013	Kuvkendall, Dale		3.41
6/20/2013	Kuvkendall, Dale		5.36
7/5/2013	Kuvkendall, Dale		8.58
7/19/2013	Kuvkendall, Dale		5.66
11/30/2013	NSF Check on 11/22/13, El Mercado Popula	JE 11-1	1,790.00
4/30/2013	NSF Check on 4/5/13, El Mercado Popular	JE 4-4	1,547.50
4/30/2013	NSF Check on 4/5/13, El Mercado Popular	JE 4-4	1,950.00
7/17/2013	Ocean Speedway	00125	1,967.71
8/16/2013	Ocean Speedway	00136	1,198.54
10/11/2013	Ocean Speedway	00149	1,264.26
10/15/2013	Ocean Speedway	00150	886.79
8/14/2013	Pro Wrestling Revolution	00134	1,638.00
7/31/2013	Return Item on 7/15/13	JE 7-8	300.00
9/30/2013	Return Item on 9/18/13, Dustin Noffsinge	JE 9-2	3,027.14
9/30/2013	Return Item on 9/24/13, Angela Scarcella	JE 9-2	205.00
7/17/2013	Rick McKay	00129	185.77
7/26/2013	Scottish Renaissance Festival	00128	4,060.25
5/13/2013	Sun Coast Pinto Show	00110	1,720.00

10/31/2013 U.S. Dept of Ag - Aphis 10/13 Rent	USDARENTAR	1,500.00
11/30/2013 U.S. Dept of Ag - Aphis 11/13 Rent	USDARENTAR	1,500.00
9/23/2013 Vince Lopes	00141	200.00
5/23/2013 Watsonville Saddlites	00112	300.00
6/3/2013 Watsonville Saddlites	00114	500.00
8/14/2013 Watsonville Saddlites	00133	1,000.00
10/1/2013 Watsonville Saddlites	00145	500.00

General Receivable	111,090.95
Accounts Receivable Clearing Acct	0.00
Allowance for Doubtful Accounts	<u>(20,000.00)</u>

Net General Receivables 91,090.95

JLA ACCOUNTS RECEIVABLE

Buyer Name

Due from Buyer 2008 - Jimmy Saldate	1,850.00
Due from Buyer 2013	4,307.86

TOTAL JLA Receivables 6,157.86

Total Accounts Receivable \$ 97,248.81

14TH DAA, SANTA CRUZ COUNTY FAIR
STATEMENT OF OPERATIONS
November 30, 2013

Account Description	Acct No.	Actuals 2012	Prior YTD 11/30/12	Current YTD 11/30/13	Budget 2013	Balance of Budget	% Used 2013
OPERATING REVENUES:							
Admission Revenue	ADMIS	376,481	371,335	409,083	380,000	(29,083)	108%
Commercial Space Revenue	COMSP	39,765	39,855	61,020	47,000	(14,020)	130%
Concession Revenue	CONCE	233,499	230,467	227,290	235,000	7,710	97%
Exhibit Revenue	EXREV	14,490	14,455	17,991	15,000	(2,991)	120%
Horse Show Revenue	HSREV	23,660	70,880	19,630	29,000	9,370	68%
Miscellaneous Fair Revenue	MFREV	139,442	134,966	130,526	158,000	27,474	83%
Interim Revenue	INTRE	330,417	266,892	582,029	432,500	(149,529)	135%
Prior Year Revenue	PYREV	12,201	1,407	13,590	4,000	(9,590)	340%
Other Operating Revenue	OTHRE	4,441	4,153	1,653	3,000	1,347	55%
		1,174,396	1,134,408	1,462,811	1,303,500	(159,311)	112%
OPERATING EXPENDITURES:							
Administration Expense	ADEXP	148,174	123,202	194,153	192,050	(2,103)	101%
Maintenance Expense	MNEXP	418,409	371,271	629,722	487,000	(142,722)	129%
Publicity Expense	PBEXP	106,500	76,964	109,942	116,500	6,558	94%
Attendance Expense	ATEXP	100,969	99,839	91,214	120,100	28,886	76%
Miscellaneous Fair Expense	MFEXP	22,104	23,293	61,566	22,000	(39,566)	280%
Premium Expense	PREXP	18,764	18,765	16,805	18,500	1,695	91%
Horse Show Expense	HSEXP	8,717	39,236	15,138	16,500	1,362	92%
Exhibit Expense	EXEXP	138,272	127,273	102,048	152,100	50,052	67%
Entertainment Expense	ETEXP	111,969	110,469	130,706	119,000	(11,706)	110%
Interim Expense	INTEX	18,006	14,629	55,484	-	(55,484)	0%
Equipment Expense - Operating	87500	-	-	732	5,000	4,268	15%
Prior Year Expense	PYEXP	15,865	16,175	33,772	5,000	(28,772)	675%
Cash Shortage / Overage - Gates	85100	(66)	(66)	27	-	(27)	0%
		1,107,684	1,021,050	1,441,309	1,253,750	(187,559)	115%
Net Operating Profit/Loss Before Depn		66,713	113,358	21,503	49,750	28,247	43%
Depreciation Expense	90000	111,298	101,809	101,465	122,000	20,535	83%
Net Operating Profit/Loss After Depn		(44,585)	11,550	(79,963)	(72,250)	7,713	111%
State Allocations - F&E	31200	-	30,000	30,000	-	(30,000)	0%
Other (Flex Capital used for Operating)	34000	62,483	10,906	10,906	-	(10,906)	0%
Net Profit/Loss Before Depre w/ Allocation		129,195	154,265	62,409	49,750	(12,659)	125%
Net Profit/Loss After Depre w/ Allocation		17,897	52,456	(39,056)	(72,250)	(33,194)	54%

Santa Cruz County Fair, 14th DAA

Detail of Revenues

Account Description	Acct. No.	Actuals 2012	Prior YTD 2012	Current YTD 2,013.00	Budget 2,013.00	Balance of Budget	% Used 2013
ADMISSIONS TO GROUNDS							
Gate Admissions	40000-00-000-1000	328,390	328,390	370,077	360,000	(10,077)	103%
Discount Fair Admissions	DISAD	48,091	42,945	39,006	20,000	(19,006)	195%
TOTAL ADMISSION TO GROUNDS		376,481	371,335	409,083	380,000	(29,083)	108%
INDUSTRIAL & COMMERCIAL SPACE							
Outside Commercial Space	41010-00-000-1000	38,415	38,505	59,370	42,000	(17,370)	141%
Inside Commercial Space	41020-00-000-1000	1,350	1,350	1,650	5,000	3,350	33%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		39,765	39,855	61,020	47,000	(14,020)	130%
CONCESSION REVENUE							
Carnival	40500-00-000-1000	66,702	66,702	71,031	66,000	(5,031)	108%
Carnival Pre-Sale	40510-00-000-1000	5,816	5,816	1,566	5,000	3,434	31%
Carnival Pre-Sale POP	40520-00-000-1000	0	0	0	0	0	0%
Food Concession	42100-00-000-1000	122,940	121,100	128,249	125,000	(3,249)	103%
Non-Food Concession	42200-00-000-1000	6,732	5,540	2,950	9,000	6,050	33%
Alcohol Concession	42300-00-000-1000	31,309	31,309	23,495	30,000	6,505	78%
TOTAL CONCESSION REVENUE		233,499	230,467	227,290	235,000	7,710	97%
EXHIBIT REVENUE							
Entry Fees	ENTRY	14,250	14,215	6,884	5,000	(1,884)	138%
Donated & Sponsored Awards	43100-80-000-1000	150	150	2,293	5,000	2,707	46%
Advertising Premium Book	43200-80-000-1000	0	0	0	0	0	0%
Other Misc Revenue	48700-80-000-1000	0	0	7,759	0	(7,759)	0%
Sponsorship - Trophies & Ribbons	48800-80-000-1000	90	90	55	5,000	4,945	1%
Sponsorship - Legos	48800-80-000-1415	0	0	1,000	0	(1,000)	0%
TOTAL EXHIBIT REVENUE		14,490	14,455	17,991	15,000	(2,991)	120%
HORSE SHOW REVENUE (Fairtime)							
Entry Fees	43000-40-000-1100	12,583	59,803	14,060	15,000	940	94%
Sponsorship	43010-40-000-1100	1,900	1,900	1,925	2,000	75	96%
Stall Fees	48800-40-000-1100	9,177	9,177	3,645	12,000	8,355	30%
TOTAL HORSE SHOW REVENUE		23,660	70,880	19,630	29,000	9,370	68%

Santa Cruz County Fair, 14th DAA

Detail of Revenues

Account Description	Acct. No.	Actuals 2012	Prior YTD 11/30/12	Current YTD 11/30/13	Budget 2013	Balance of Budget	% Used 2013
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
Admission - Gala	40000-00-000-1050	0	0	11,321	0	(11,321)	0%
Entry Fees - JFB	43000-35-000-1000	0	0	0	0	0	0%
Stall Fee	43010-00-000-1000	475	475	10,330	0	(10,330)	0%
Parking Revenue	45000-00-000-1000	66,920	69,993	76,552	70,000	(6,552)	109%
Camp Parking	46500-00-000-1000	10,935	10,935	6,465	3,000	(3,465)	216%
Utility Fee Reimbursement	48500-00-000-1000	20	20	0	1,000	1,000	0%
Other Misc Revenue	48700-00-000-1000	10,865	7,792	400	9,000	8,600	4%
Other Misc Revenue - JFB	48700-35-000-1000	0	0	0	0	0	0%
Sponsorship	48800-00-000-1000	51,824	46,764	19,534	75,000	55,466	26%
Fairtime Donation	48830-00-000-1000	0	0	499	0	(499)	0%
Sponsorship - Livestock Awards	48840-00-000-1000	(1,596)	(1,013)	5,426	0	(5,426)	0%
TOTAL MISCELLANEOUS FAIR		139,442	134,966	130,526	158,000	27,474	83%
INTERIM REVENUE							
Food Concession	42100-00-000-3000	824	824	1,187	2,000	813	59%
Concession - Heritage Foundation	42101-00-000-3000	1,020	1,020	19,130	0	(19,130)	0%
Entry Fees - Horse Show - Interim	43000-40-000-4000	0	0	(295)	0	295	0%
Parking Revenue	45000-00-000-3000	1,550	1,550	45,602	2,000	(43,602)	2280%
Building Rental	46100-00-000-3000	0	0	0	130,000	130,000	0%
Building Rental - Rodger House	46100-00-ROD-3000	263	263	1,362	0	(1,362)	0%
Building Rental - Crosetti Bldg	46100-00-CRO-3000	52,734	34,286	83,427	0	(83,427)	0%
Building Rental - Harvest Bldg	46100-00-HAR-3000	57,710	62,858	56,198	0	(56,198)	0%
Building Rental - Arts Bldg	46100-00-ART-3000	11,820	10,950	17,054	0	(17,054)	0%
Building Rental - Grange	46100-00-GRA-3000	1,250	1,250	1,260	0	(1,260)	0%
Building Rental - Other	46100-00-OTH-3000	1,000	0	5,850	0	(5,850)	0%
Building Rental - Heritage Hall	46100-00-HER-3000	310	0	19,149	0	(19,149)	0%
Ground Rental - Amphitheater	46200-00-AMP-3000	200	200	1,110	0	(1,110)	0%
Ground Rental - Horse Arena	46200-40-HSA-4000	69,021	23,022	164,040	85,000	(79,040)	193%
Ground Rental - Farmers Market	46200-00-FAR-3001	0	0	14,611	70,000	55,389	21%
Ground Rental - Racetrack	46200-00-RAC-3000	60,800	60,800	60,000	60,000	0	100%
Ground Rental - Other	46200-00-OTH-3000	63,752	61,743	78,902	70,000	(8,902)	113%
Equipment Rental	46300-00-000-3000	2,941	2,941	0	3,500	3,500	0%
Camp Parking	46500-00-000-3000	3,465	3,465	11,970	7,000	(4,970)	171%
Utility Fee Reimbursement	48500-00-000-3000	0	0	0	1,000	1,000	0%
Other Misc Revenue	48700-00-000-3000	1,757	1,720	1,472	2,000	528	74%
TOTAL INTERIM REVENUE		330,417	266,892	582,029	432,500	(149,529)	135%
PRIOR YEAR REVENUE							
Prior Year Revenue	49000-00-000-0000	12,201	1,407	13,590	4,000	(9,590)	340%
TOTAL PRIOR YEAR REVENUE		12,201	1,407	13,590	4,000	(9,590)	340%
OTHER OPERATING REVENUE							
Other Operating Revenue	48700-00-000-0000	4,275	3,988	1,650	3,000	1,350	55%
Interest Earnings	48710-00-000-0000	166	165	3	0	(3)	0%
TOTAL OTHER OPERATING REVENUE		4,441	4,153	1,653	3,000	1,347	55%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2012	Prior YTD 11/30/12	Current YTD 11/30/13	Budget 2013	Balance of Budget	% Used 2013
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-000-0000	0	0	0	0	0	0%
Salaries & Wages - Temp	50100-11-000-0000	19,766	18,866	40,994	25,000	(15,994)	164%
Compensated Leave	50300-11-000-0000	(3,735)	765	(1,995)	0	1,995	0%
Employee Benefits	51000-11-000-0000	628	627	1,025	1,200	175	85%
Payroll Taxes	51100-11-000-0000	354	330	2,388	600	(1,788)	398%
Worker's Comp	51200-11-000-0000	3,460	1,173	3,899	1,750	(2,149)	223%
Unemployment Insurance	51300-11-000-0000	16,561	16,561	0	17,000	17,000	0%
Current year - Bad Debt Expense	53000-11-000-0000	0	0	0	1,000	1,000	0%
Bank / CC Charges	54000-11-000-0000	0	0	3,505	0	(3,505)	0%
Director Expense	56000-11-000-0000	0	0	0	500	500	0%
Dues & Subscription	57000-11-000-0000	2,683	2,508	4,407	3,000	(1,407)	147%
Insurance	60000-11-000-0000	34,173	30,316	32,371	37,500	5,129	86%
Other Misc Expense	65000-11-000-0000	11,825	11,613	26,939	10,000	(16,939)	269%
Licenses & Permits	65010-11-000-0000	1,815	1,740	2,230	2,000	(230)	111%
Postage	67000-11-000-0000	4,246	4,248	1,765	0	(1,765)	0%
Professional Services	69000-11-000-0000	26,915	20,814	63,264	60,000	(3,264)	105%
Audit Cost	69040-11-000-0000	13,400	0	0	10,000	10,000	0%
Office Supplies & Expense	74000-11-000-0000	9,533	7,317	4,116	9,000	4,884	46%
Telephone	75000-11-000-0000	6,552	6,324	7,454	12,000	4,546	62%
Strategic Planning	76000-11-000-0000	0	0	0	0	0	0%
Travel / Training Expense	77000-11-000-0000	0	0	1,792	1,500	(292)	119%
TOTAL ADMINISTRATION EXPENSE		148,174	123,202	194,153	192,050	(2,103)	101%

MAINTENANCE & GENERAL OPERATIONS

Salaries & Wages - Perm	50000-12-000-0000	47,524	43,927	47,175	48,500	1,325	97%
Salaries & Wages - Temp	50100-12-000-0000	94,755	91,432	147,512	120,000	(27,512)	123%
Employee Benefits	51000-12-000-0000	25,836	23,900	24,542	27,500	2,958	89%
Payroll Taxes	51100-12-000-0000	5,618	5,332	5,680	7,500	1,820	76%
Worker's Comp	51200-12-000-0000	25,746	8,740	11,348	12,000	652	95%
Electricity, Gas, Propane, Sewer, Water	UTILI	103,457	95,221	114,928	80,000	(34,928)	144%
Maint of Building - Crosetti	64000-12-CRO-0000	275	275	1,702	0	(1,702)	0%
Maint of Building - Harvest	64000-12-HAR-0000	1,473	1,473	3,653	0	(3,653)	0%
Maint of Building - Arts	64000-12-ART-0000	0	0	1,046	0	(1,046)	0%
Maintenance of Grounds	64000-12-OTH-0000	54,528	49,496	131,999	0	(131,999)	0%
Maintenance of Building	64000-12-000-0000	1,557	3,354	9,163	90,000	80,837	10%
Maintenance of Restroom	64000-12-RES-0000	573	437	25,029	0	(25,029)	0%
Maintenance of Horse Arena	64000-12-HSA-0000	9,239	9,239	30,088	0	(30,088)	0%
Maint of Building - Rodger House	64000-12-ROD-0000	0	0	332	0	(332)	0%
Maint of Building - Amphitheater	64000-12-AMP-0000	0	0	0	0	0	0%
Maint of Building - Cow Barn	64000-12-COW-0000	0	0	0	0	0	0%
Maint of Building - Grange Hall	64000-12-GRA-0000	0	0	0	0	0	0%
Maint of Building - Heritage Hall	64000-12-HER-0000	0	0	1,162	0	(1,162)	0%
Maint of Building - Poultry Barn	64000-12-POU-0000	0	0	783	0	(783)	0%
Maintenance of Equipment	64010-12-000-0000	18,207	13,566	25,255	25,000	(255)	101%
Special Repairs & Maintenance	64020-12-000-0000	2,725	2,725	0	2,000	2,000	0%
Temp Electrical Work	64030-12-000-0000	0	0	0	20,000	20,000	0%
Other Misc Expense	65000-12-000-0000	1,276	776	22,594	5,000	(17,594)	452%
Professional Service Maintenance	69000-12-000-0000	0	0	4,858	0	(4,858)	0%
Rental - Maintenance Equipment	72000-12-000-0000	0	0	6,835	2,000	(4,835)	342%
Security Alarm Service - MN	73000-12-000-0000	0	(3,238)	759	20,000	19,241	4%
Maint of Building - Poultry Barn	73000-12-POU-0000	0	0	0	0	0	0%
Trash Removal / Clean-Up	78000-12-000-0000	25,619	24,616	13,276	27,500	14,224	48%
TOTAL MAINTENANCE EXPENSE		418,409	371,271	629,722	487,000	(142,722)	129%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2012	Prior YTD 11/30/12	Current YTD 11/30/13	Budget 2013	Balance of Budget	% Used 2013
PUBLICITY EXPENSE							
Advertising	52000-13-000-1000	66,727	73,447	104,998	90,000	(14,998)	117%
Professional Services	69000-13-000-1000	37,452	1,196	3,113	15,000	11,888	21%
Promotional Expense	71000-13-000-1000	2,322	2,322	1,816	7,500	5,684	24%
Public Relations	71010-13-000-1000	0	0	0	4,000	4,000	0%
Supplies & Expenses	74000-13-000-1000	0	0	15	0	(15)	0%
TOTAL PUBLICITY EXPENSE		106,500	76,964	109,942	116,500	6,558	94%
ATTENDANCE OPERATIONS							
Salaries & Wages - Temp	50100-70-000-1000	5,984	5,984	5,925	6,500	575	91%
Employee Benefits	51000-70-000-1000	0	0	0	0	0	0%
Payroll Taxes	51100-70-000-1000	95	95	86	200	114	43%
Worker's Comp	51200-70-000-1000	1,105	393	356	400	45	89%
Other Misc Expense	65000-70-000-1000	535	535	445	500	55	89%
Professional Services	69000-70-000-1000	28,342	28,342	23,890	100,000	76,110	24%
Fairtime Security	73000-70-000-1000	39,936	39,518	53,857	0	(53,857)	0%
Fairtime Sheriff	73010-70-000-1000	13,931	13,931	0	0	0	0%
Supplies & Expense	74000-70-000-1000	11,041	11,041	6,656	12,500	5,844	53%
TOTAL ATTENDANCE OPERATIONS		100,969	99,839	91,214	120,100	28,886	76%
MISCELLANEOUS FAIR EXPENSE							
Salaries & Wages - Temp - MN	50100-12-000-1000	0	0	19,606	0	(19,606)	0%
Employee Benefits - MN	51000-12-000-1000	0	0	0	0	0	0%
Payroll Taxes - MN	51100-12-000-1000	0	0	284	0	(284)	0%
Worker's Comp - MN	51200-12-000-1000	0	0	1,176	0	(1,176)	0%
Salaries & Wages - Temp - Parking	50100-40-000-1000	10,059	10,059	10,985	11,000	16	100%
Employee Benefits - Parking	51000-40-000-1000	0	0	0	0	0	0%
Payroll Taxes - Parking	51100-40-000-1000	0	0	159	0	(159)	0%
Worker's Comp - Parking	51200-40-000-1000	0	0	584	0	(584)	0%
Other Misc Expense	65000-40-000-1000	5,151	6,340	11,348	4,000	(7,348)	284%
Other Misc Expense-Gala	65000-40-000-1050	0	0	1,362	0	(1,362)	0%
Supplies & Expense - Parking	74000-40-000-1000	0	0	2,003	0	(2,003)	0%
Supplies & Expense - JFB	74000-35-000-1000	0	0	900	0	(900)	0%
Exhibit Guide	74010-40-000-1000	6,894	6,894	5,843	7,000	1,157	83%
Trash Removal	78000-40-000-1000	0	0	7,315	0	(7,315)	0%
TOTAL MISCELLANEOUS FAIR		22,104	23,293	61,566	22,000	(39,566)	280%
PREMIUM EXPENSE (Excluding Horse Show)							
Cash Awards	66000-80-000-1000	18,730	18,731	13,568	17,000	3,432	80%
Trophies/Ribbons/Medals	66010-80-000-1000	34	34	3,237	1,500	(1,737)	216%
TOTAL PREMIUM EXPENSE		18,764	18,765	16,805	18,500	1,695	91%
HORSE SHOW EXPENSE (Fairtime)							
Other Misc Expense	65000-40-000-1100	0	0	0	2,000	2,000	0%
Trophies, Medals, Ribbons	66010-40-000-1100	841	806	1,876	3,000	1,124	63%
Professional Services - Judges	69000-40-000-1100	2,311	2,311	5,025	6,000	975	84%
Supplies & Expense	74000-40-000-1100	3,428	28,209	3,000	2,000	(1,000)	150%
Cattle Fees	74010-40-000-1100	2,137	7,910	5,237	3,500	(1,737)	150%
TOTAL HORSE SHOW EXPENSE		8,717	39,236	15,138	16,500	1,362	92%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2012	Prior YTD 11/30/12	Current YTD 11/30/13	Budget 2013	Balance of Budget	% Used 2013
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-000-1000	38,608	36,269	15,508	41,000	25,492	38%
Salaries & Wages - Temp	50100-80-000-1000	0	0	0	0	0	0%
Compensated Leave	50300-80-000-1000	0	0	0	0	0	0%
Employee Benefits	51000-80-000-1000	22,528	20,646	13,496	23,000	9,504	59%
Payroll Taxes	51100-80-000-1000	2,513	2,323	1,537	2,600	1,063	59%
Worker's Comp	51200-80-000-1000	6,515	2,137	1,387	2,500	1,113	55%
Decorations	55000-80-000-1000	0	0	0	5,000	5,000	0%
Other Misc Expense	65000-80-000-1000	0	0	0	1,000	1,000	0%
Professional Svcs - Judges	69010-80-000-1000	12,737	12,737	7,725	13,000	5,275	59%
Professional Svcs - Dept Contracts	69020-80-000-1000	21,938	21,938	15,913	22,000	6,088	72%
Rental - Tent & Booth	72020-80-000-1000	18,022	17,272	19,580	22,000	2,420	89%
Supplies & Expense	EXSUP	16,952	13,952	26,012	20,000	(6,012)	130%
Carcass Contest	74010-80-000-1000	(1,540)	0	891	0	(891)	0%
TOTAL EXHIBIT EXPENSE		138,272	127,273	102,048	152,100	50,052	67%
ENTERTAINMENT EXPENSE							
Salaries & Wages - Temp	50100-75-000-1000	0	0	6,558	0	(6,558)	0%
Compensated Leave	50300-75-000-1000	0	0	0	0	0	0%
Employee Benefits	51000-75-000-1000	0	0	0	0	0	0%
Payroll Taxes	51100-75-000-1000	0	0	95	0	(95)	0%
Worker's Comp	51200-75-000-1000	0	0	393	0	(393)	0%
Grounds Entertainment	58000-75-000-1000	48,103	48,103	57,260	55,000	(2,260)	104%
Amphitheater Entertainment	58010-75-000-1000	25,230	23,730	28,647	25,000	(3,647)	115%
Sounds, Light, Radios	58020-75-000-1000	23,608	18,910	13,000	19,000	6,000	68%
Professional Service	69000-75-000-1000	11,000	11,000	11,000	11,000	0	100%
Supplies & Expense	74000-75-000-1000	4,028	8,726	13,753	9,000	(4,753)	153%
TOTAL ENTERTAINMENT EXPENSE		111,969	110,469	130,706	119,000	(11,706)	110%
INTERIM EXPENSE							
Interim Security	73000-40-000-3000	11,456	8,079	44,157	0	(44,157)	0%
Interim Sheriff	73010-40-000-3000	6,550	6,550	8,338	0	(8,338)	0%
Supplies & Expense - Horse Show - Interim	74000-40-000-4000	0	0	0	0	0	0%
Supplies & Expense - Farmer's Market	74000-00-000-3001	0	0	2,989	0	(2,989)	0%
TOTAL INTERIM EXPENSE		18,006	14,629	55,484	0	(55,484)	0%
EQUIPMENT EXPENSE (LIST)							
Non Capitalized(cost less than \$5000 and life less than one year)							
Equipment Expense	87500-00-000-0000	0	0	732	5,000	4,268	15%
TOTAL EQUIPMENT EXPENSE		0	0	732	5,000	4,268	15%
PRIOR YEAR OPERATING EXPENSE							
Prior Year Expense Adjustment	80000-00-000-0000	14,862	15,172	33,772	5,000	(28,772)	675%
Prior Year Depreciation Expense Adjustment	80010-00-000-0000	0	0	0	0	0	0%
Prior Year Bad Debt	80020-00-000-0000	1,004	1,004	0	0	0	0%
TOTAL PRIOR YEAR OPERATING EXPENSE		15,865	16,175	33,772	5,000	(28,772)	675%
CASH SHORTAGES & OVERAGES							
CASH Shortages & Overages	85100-00-000-0000	(66)	(66)	27	0	(27)	0%
TOTAL CASH SHORTAGES & OVERAGES		(66)	(66)	27	0	(27)	0%
DEPRECIATION EXPENSE							
Depreciation Expense	90000-00-000-0000	111,298	101,809	101,465	122,000	20,535	83%
TOTAL DEPRECIATION EXPENSE		111,298	101,809	101,465	122,000	20,535	83%

Santa Cruz County Fair, 14th DAA

Statement of Operations - Projects

Account Description	Acct. No.	Actuals 2012	Prior YTD 11/30/12	Current YTD 11/30/13
REVENUES:				
Outside Funding for Capital Assets	31700	7,017	564	0
Other F&E Project Funds	31800	0	0	0
Capital Project Revenue - CCA Projects	31900	0	0	0
TOTAL REVENUES		7,017	564	0
TOTAL RESOURCES AVAILABLE				
		7,017	564	0
EXPENSES:				
Land	19100	0	0	0
Buildings and Improvements	19200	7,017	0	8,121
Equipment	19300	0	0	1
TOTAL EXPENDITURES		7,017	0	8,122
RESOURCES, DECEMBER 31:	29200	0	564	(8,122)
NET EFFECT		0	564	(8,122)

Santa Cruz County Fair, 14th DAA

Statement of Operations - Junior Livestock Auction

Account Description	Acct. No.	Actuals 2012	Prior YTD 11/30/12	Current YTD 11/30/13
RESOURCES, JANUARY 1:	25100-30-000-2000	21,445	21,445	22,989
AUCTION REVENUES:				
Commission	41500-30-000-2000	17,595	17,595	16,787
Sponsorship	48800-30-000-2000	1,000	2,600	0
Prior Year Revenue	49000-30-000-2000	1,066	0	0
Other Misc Revenue	48700-30-000-2000	5,840	7,164	5,800
Interest Revenue	48710-30-000-2000	0	0	6
TOTAL REVENUES		25,501	27,359	22,593
TOTAL RESOURCES AVAILABLE		46,946	48,804	45,582
AUCTION EXPENDITURES:				
Bank/CC Charges	54000-30-000-2000	0	0	1,485
Other Misc Expense	65000-30-000-2000	0	0	3,842
Payment to Sellers	65010-30-000-2000	0	0	0
Professional Services	69000-30-000-2000	750	750	750
Publicity	71000-30-000-2000	0	0	0
Supplies & Expense	74000-30-000-2000	20,283	16,160	15,003
Prior Year Expense	80000-30-000-2000	2,924	424	70
TOTAL EXPENDITURES		23,957	17,334	21,150
RESOURCES, DECEMBER 31:	25100	22,989	31,470	24,432
NET EFFECT		1,544	10,025	1,443

Santa Cruz County Fair, 14th DAA

Account Description	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Actual Jul-13	Actual Aug-13	Actual Sep-13	Actual Oct-13	Actual Nov-13	Actual Dec-13	TOTAL
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BEGINNING RESERVE	2,153,058	2,102,905	2,075,597	2,044,143	2,017,951	1,961,900	1,919,597	1,942,701	1,855,514	2,155,798	2,141,684	2,114,001	2,153,058
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STATE ALLOCATION:	0	0	0	0	30,000	0	0	0	0	0	0	0	30,000
OTHER:	0	0	0	0	0	0	0	6,214	2,121	300	2,271	0	10,906

OPERATING REVENUES:

Admission Revenue	0	0	0	0	0	0	0	0	386,453	22,630	0	2,992	412,075
Commercial Space Revenue	0	0	0	0	0	1,250	(1,250)	0	58,243	2,777	0	0	61,020
Concession Revenue	0	0	0	0	0	0	0	0	204,170	23,121	0	0	227,290
Exhibit Revenue	0	0	0	0	0	(1,000)	25	975	17,727	264	0	0	17,991
Horse Show Revenue	0	0	0	0	200	0	0	(200)	8,520	2,420	8,690	0	19,630
Miscellaneous Fair Revenue	0	100	0	18	0	0	2,570	(2,286)	102,484	25,701	1,939	4,700	135,226
Interim Revenue	10,321	24,665	36,317	58,478	37,744	70,778	131,378	63,610	34,223	60,312	54,202	4,837	586,865
Prior Year Revenue	3,143	7,147	1,400	1,400	100	0	400	0	0	0	0	0	13,590
Other Operating Revenue	48	0	26	77	80	42	46	39	526	550	219	0	1,653

TOTAL OPERATING REVENUES

13,512	31,911	37,743	59,974	38,124	71,070	133,169	62,138	812,346	137,775	65,050	12,529	1,475,340
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TOTAL AVAILABLE FUNDS

2,166,570	2,134,817	2,113,340	2,104,116	2,086,075	2,032,969	2,052,766	2,011,053	2,669,981	2,293,873	2,209,004	2,126,530	3,669,304
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OPERATING EXPENDITURES:

Administration Expense	21,361	6,290	10,391	10,321	13,048	14,283	17,049	21,919	38,331	14,503	26,657	(353)	193,800
Maintenance Expense	23,000	34,918	39,547	55,882	56,179	61,935	76,657	72,196	105,133	57,110	47,163	1,104	630,827
Publicity Expense	30	1,030	30	861	230	1,580	643	6,037	54,266	45,195	40	0	109,942
Attendance Expense	0	0	0	0	0	0	0	6,656	84,113	445	0	0	91,214
Miscellaneous Fair Expense	0	0	0	0	0	900	0	5,843	45,194	7,021	2,608	0	61,566
Premium Expense	3,237	0	0	0	0	0	0	0	3,413	9,505	650	0	16,805
Exhibit Expense	5,764	5,512	5,523	4,954	8,679	15,764	943	24,372	28,154	1,532	250	0	102,048
Horse Show	0	0	0	0	1,000	600	0	0	11,661	614	1,262	0	15,138
Entertainment Expense	0	0	0	0	1,464	0	0	0	129,243	0	0	0	130,706
Interim Expense	1,048	1,836	960	4,924	4,820	9,351	4,817	8,691	5,175	7,040	6,823	146	55,630
Equipment Expense - Operating	0	0	0	0	0	0	408	0	0	0	324	0	732
Prior Year Expense	0	410	3,522	0	29,531	(265)	309	0	265	0	0	0	33,772
Cash Shortage / Overage - Gates	0	0	0	0	0	0	17	0	11	(0)	0	0	27
Depreciation Expense	9,224	9,224	9,224	9,224	9,224	9,224	9,224	9,224	9,224	9,224	9,224	9,224	110,689

TOTAL EXPENDITURES

63,664	59,220	69,197	86,166	124,175	113,372	110,066	155,539	514,183	152,189	95,003	10,122	1,552,896
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ENDING RESERVE

2,102,905	2,075,597	2,044,143	2,017,951	1,961,900	1,919,597	1,942,701	1,855,514	2,155,798	2,141,684	2,114,001	2,116,408	2,116,408
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