

SANTA CRUZ COUNTY FAIR, 14TH DAA
BALANCE SHEET
October 31, 2014

	2014	2013
ASSETS		
Current Assets		
Cash	328,248	227,087
Junior Livestock Cash	1,376	15,265
Restricted Cash	-	-
Accounts Receivable	41,725	87,738
JLA Accounts Receivable	33,021	8,810
Deferred Charges	1,043	4,683
Total Current Assets	405,413	343,583
Fixed Assets		
Construction In Progress	68,345	426
Land	8,500	8,500
Buildings & Improvements	1,838,560	1,948,047
Equipments	200	1,404
Total Fixed Assets	1,915,606	1,958,377
TOTAL ASSETS	2,321,019	2,301,960
LIABILITIES & RETAINED EARNINGS		
Liabilities		
Fees Collected	(115)	(5,977)
Accounts Payable	36,433	56,659
JLA Accounts Payable	-	-
Payroll taxes	-	(438)
Payroll Liability	12,298	11,635
Payroll Withholdings	(1,373)	3,761
Deferred Income	26,295	45,185
Damage Deposits	9,199	7,470
Leave Liability	3,114	4,379
Worker's Compensation	(2,576)	12,385
Long Term Debt	100,000	-
JLA Consignment	1,230	(18)
Trust Liability - Ocean Speedway	-	-
Total Liabilities	184,505	135,041
Retained Earnings		
Net Reserve for Capital Assets	-	-
Net Reserve for Operation	1,973,699	2,153,058
Net Reserve for JLA	23,708	22,989
State Allocation	30,000	30,000
Capital Project Funds	78,064	8,635
Operation Net Income	20,983	(50,009)
JLA Net Income	10,060	2,246
Total Retained Earnings	2,136,514	2,166,918
TOTAL LIABILITIES & RETAINED EARNINGS	2,321,019	2,301,960

SANTA CRUZ COUNTY FAIR, 14TH DAA

Cash and Cash Equivalent

October 31, 2014

Cash

Petty Cash	11100	300.00	
Change Fund - Admissions	11200	-	
Change Fund - Cash Register	11210	100.00	
Cash - Operating Rabobank# 0079186984	11300	308,015.10	
Cash - Livestock Awards SBBT #45036720	11350	5,140.92	
Cash - Premium Rabobank# 0079186988	11410	5,932.36	
Cash - Payroll Rabobank# 0079186992	11500	4,648.75	
Cash - LAIF	11600	1,462.72	
Cash-SCCB Savings #26000158	11601	-	
Cash-SCCB Savings #23003007	11800	2,648.00	
Cash-SCCB CD#272617	11810	-	
Cash-FNB Savings #101977544	11820	-	
			\$ 328,247.85

Junior Livestock Auction

Rabobank - Livestock	11700	1,376.42	1,376.42
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Total Cash Accounts

\$ 329,624.27

14TH DAA, SANTA CRUZ COUNTY FAIR
STATEMENT OF OPERATIONS
October 31, 2014

Account Description	Acct No.	Actuals 2013	Prior YTD 10/31/13	Current YTD 10/31/14	Budget 2014	Balance of Budget	% Used 2014
OPERATING REVENUES:							
Admission Revenue	ADMIS	409,291	409,083	446,872	410,000	(36,872)	109%
Commercial Space Revenue	COMSP	58,633	61,020	41,145	55,000	13,855	75%
Concession Revenue	CONCE	227,215	227,290	222,425	232,000	9,575	96%
Exhibit Revenue	EXREV	18,026	17,991	540	12,500	11,960	4%
Horse Show Revenue	HSREV	19,425	10,940	22,389	21,000	(1,389)	107%
Miscellaneous Fair Revenue	MFREV	121,581	128,587	133,011	141,000	7,989	94%
Interim Revenue	INTRE	526,528	527,827	510,907	600,000	89,093	85%
Prior Year Revenue	PYREV	14,550	13,590	(250)	4,000	4,250	-6%
Other Operating Revenue	OTHRE	1,527	1,434	1,447	3,000	1,553	48%
		1,396,776	1,397,762	1,378,487	1,478,500	100,013	93%
OPERATING EXPENDITURES:							
Administration Expense	ADEXP	222,015	167,495	316,932	303,000	(13,932)	105%
Maintenance Expense	MNEXP	667,926	582,559	439,550	535,500	95,950	82%
Publicity Expense	PBEXP	112,957	109,902	90,293	127,500	37,207	71%
Attendance Expense	ATEXP	91,030	91,214	94,451	112,100	17,649	84%
Miscellaneous Fair Expense	MFEXP	61,267	58,958	64,798	43,100	(21,698)	150%
Premium Expense	PREXP	16,902	16,155	15,879	7,500	(8,379)	212%
Horse Show Expense	HSEXP	15,008	13,875	12,394	19,000	6,606	65%
Exhibit Expense	EXEXP	105,133	101,798	66,660	83,000	16,340	80%
Entertainment Expense	ETEXP	124,003	130,706	111,207	120,000	8,793	93%
Interim Expense	INTEX	58,517	48,661	49,382	65,500	16,118	75%
Equipment Expense - Operating	87500	732	408	785	5,000	4,215	16%
Prior Year Expense	PYEXP	32,743	33,772	3,294	(12,000)	(15,294)	-27%
Cash Shortage / Overage - Gates	85100	27	27	(93)	-	93	0%
		1,508,259	1,355,530	1,265,534	1,409,200	143,666	90%
Net Operating Profit/Loss Before Depn		(111,483)	42,232	112,954	69,300	(43,654)	163%
Depreciation Expense	90000	110,960	92,241	91,971	111,000	19,029	83%
Net Operating Profit/Loss After Depn		(222,443)	(50,009)	20,983	(41,700)	(62,683)	-50%
State Allocations - F&E	31200	30,000	30,000	30,000	30,000	-	100%
Other (Flex Capital used for Operating)	34000	13,085	9,193	9,193	-	(9,193)	0%
Net Profit/Loss Before Depr w/ Allocation		(68,398)	81,425	152,147	99,300	(52,847)	153%
Net Profit/Loss After Depr w/ Allocation		(179,358)	(10,816)	60,176	(11,700)	(71,876)	-514%

Santa Cruz County Fair, 14th DAA

Detail of Revenues

Account Description	Acct. No.	Actuals 2013	Prior YTD 2013	Current YTD 2,014.00	Budget 2,014.00	Balance of Budget	% Used 2014
ADMISSIONS TO GROUNDS							
Gate Admissions	40000-00-000-1000	367,293	370,077	406,235	370,000	(36,235)	110%
Discount Fair Admissions	DISAD	41,998	39,006	40,637	40,000	(637)	102%
TOTAL ADMISSION TO GROUNDS		409,291	409,083	446,872	410,000	(36,872)	109%
INDUSTRIAL & COMMERCIAL SPACE							
Outside Commercial Space	41010-00-000-1000	56,983	59,370	36,205	55,000	18,795	66%
Inside Commercial Space	41020-00-000-1000	1,650	1,650	4,940	0	(4,940)	0%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		58,633	61,020	41,145	55,000	13,855	75%
CONCESSION REVENUE							
Carnival	40500-00-000-1000	71,031	71,031	64,544	70,000	5,456	92%
Carnival Pre-Sale	40510-00-000-1000	1,566	1,566	2,578	5,000	2,422	52%
Carnival Pre-Sale POP	40520-00-000-1000	0	0	120	0	(120)	0%
Food Concession	42100-00-000-1000	128,324	128,249	131,713	128,000	(3,713)	103%
Non-Food Concession	42200-00-000-1000	2,800	2,950	10,089	4,000	(6,089)	252%
Alcohol Concession	42300-00-000-1000	23,495	23,495	13,381	25,000	11,619	54%
TOTAL CONCESSION REVENUE		227,215	227,290	222,425	232,000	9,575	96%
EXHIBIT REVENUE							
Entry Fees	ENTRY	6,919	6,884	3,265	0	(3,265)	0%
Donated & Sponsored Awards	43100-80-000-1000	2,293	2,293	(1,126)	5,000	6,126	-23%
Advertising Premium Book	43200-80-000-1000	0	0	0	0	0	0%
Other Misc Revenue	48700-80-000-1000	7,759	7,759	(1,939)	7,500	9,439	-26%
Sponsorship - Trophies & Ribbons	48800-80-000-1000	55	55	340	0	(340)	0%
Sponsorship - Legos	48800-80-000-1415	1,000	1,000	0	0	0	0%
TOTAL EXHIBIT REVENUE		18,026	17,991	540	12,500	11,960	4%
HORSE SHOW REVENUE (Fairtime)							
Entry Fees	43000-40-000-1100	13,855	6,570	16,519	15,000	(1,519)	110%
Sponsorship	43010-40-000-1100	1,925	725	3,795	2,000	(1,795)	190%
Stall Fees	48800-40-000-1100	3,645	3,645	2,075	4,000	1,925	52%
TOTAL HORSE SHOW REVENUE		19,425	10,940	22,389	21,000	(1,389)	107%

Santa Cruz County Fair, 14th DAA

Detail of Revenues

Account Description	Acct. No.	Actuals 2013	Prior YTD 10/31/13	Current YTD 10/31/14	Budget 2014	Balance of Budget	% Used 2014
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
Admission - Gala	40000-00-000-1050	11,321	9,382	4,975	0	(4,975)	0%
Entry Fees - JFB	43000-35-000-1000	0	0	0	0	0	0%
Stall Fee	43010-00-000-1000	2,100	10,330	(225)	0	225	0%
Parking Revenue	45000-00-000-1000	75,806	76,552	98,113	75,000	(23,113)	131%
Camp Parking	46500-00-000-1000	6,465	6,465	8,270	7,000	(1,270)	118%
Utility Fee Reimbursement	48500-00-000-1000	0	0	0	0	0	0%
Other Misc Revenue	48700-00-000-1000	401	400	5,814	9,000	3,186	65%
Other Misc Revenue - JFB	48700-35-000-1000	0	0	0	0	0	0%
Sponsorship	48800-00-000-1000	24,034	19,534	9,605	50,000	40,395	19%
Fairtime Donation	48830-00-000-1000	499	499	1,000	0	(1,000)	0%
Sponsorship - Livestock Awards	48840-00-000-1000	956	5,426	5,460	0	(5,460)	0%
TOTAL MISCELLANEOUS FAIR		121,581	128,587	133,011	141,000	7,989	94%
INTERIM REVENUE							
Food Concession	42100-00-000-3000	1,187	1,187	777	1,500	723	52%
Concession - Heritage Foundation	42101-00-000-3000	19,130	19,130	26,775	20,000	(6,775)	134%
Entry Fees - Horse Show - Interim	43000-40-000-4000	(295)	(420)	(35)	0	35	0%
Parking Revenue	45000-00-000-3000	48,498	41,943	2,471	0	(2,471)	0%
Building Rental	46100-00-000-3000	0	0	0	0	0	0%
Building Rental - Rodger House	46100-00-ROD-3000	1,267	1,162	300	1,500	1,200	20%
Building Rental - Crosetti Bldg	46100-00-CRO-3000	78,974	71,820	82,477	85,000	2,523	97%
Building Rental - Harvest Bldg	46100-00-HAR-3000	55,788	48,107	56,461	60,000	3,539	94%
Building Rental - Arts Bldg	46100-00-ART-3000	15,174	15,873	17,197	15,000	(2,197)	115%
Building Rental - Grange	46100-00-GRA-3000	1,195	1,110	141	1,500	1,359	9%
Building Rental - Other	46100-00-OTH-3000	6,400	4,050	10,820	6,500	(4,320)	166%
Building Rental - Heritage Hall	46100-00-HER-3000	18,099	15,266	26,662	25,000	(1,662)	107%
Ground Rental - Amphitheater	46200-00-AMP-3000	1,110	1,110	5,854	1,000	(4,854)	585%
Ground Rental - Horse Arena	46200-40-HSA-4000	119,980	146,335	74,480	125,000	50,520	60%
Ground Rental - Farmers Market	46200-00-FAR-3001	14,611	14,611	77,639	90,000	12,361	86%
Ground Rental - Racetrack	46200-00-RAC-3000	60,000	60,000	50,000	60,000	10,000	83%
Ground Rental - Other	46200-00-OTH-3000	77,747	73,120	66,603	80,000	13,397	83%
Equipment Rental	46300-00-000-3000	0	0	(2,400)	0	2,400	0%
Camp Parking	46500-00-000-3000	6,520	11,950	12,060	20,000	7,940	60%
Utility Fee Reimbursement	48500-00-000-3000	0	0	2,100	6,000	3,900	35%
Other Misc Revenue	48700-00-000-3000	1,143	1,472	525	2,000	1,475	26%
TOTAL INTERIM REVENUE		526,528	527,827	510,907	600,000	89,093	85%
PRIOR YEAR REVENUE							
Prior Year Revenue	49000-00-000-0000	14,550	13,590	(250)	4,000	4,250	-6%
TOTAL PRIOR YEAR REVENUE		14,550	13,590	(250)	4,000	4,250	-6%
OTHER OPERATING REVENUE							
Other Operating Revenue	48700-00-000-0000	1,523	1,431	1,442	3,000	1,558	48%
Interest Earnings	48710-00-000-0000	4	3	5	0	(5)	0%
TOTAL OTHER OPERATING REVENUE		1,527	1,434	1,447	3,000	1,553	48%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2013	Prior YTD 10/31/13	Current YTD 10/31/14	Budget 2014	Balance of Budget	% Used 2014
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-000-0000	0	0	77,120	90,000	12,880	86%
Salaries & Wages - Temp	50100-11-000-0000	43,874	37,533	43,327	40,000	(3,327)	108%
Compensated Leave	50300-11-000-0000	(2,451)	(2,589)	(1,403)	0	1,403	0%
Employee Benefits	51000-11-000-0000	1,025	1,025	29,023	25,000	(4,023)	116%
Payroll Taxes	51100-11-000-0000	2,461	1,940	11,319	20,000	8,681	57%
Worker's Comp	51200-11-000-0000	1,246	3,691	7,241	3,500	(3,741)	207%
Unemployment Insurance	51300-11-000-0000	0	0	0	12,000	12,000	0%
Current year - Bad Debt Expense	53000-11-000-0000	37	0	0	1,000	1,000	0%
Bank / CC Charges	54000-11-000-0000	3,633	3,297	5,757	4,000	(1,757)	144%
Director Expense	56000-11-000-0000	0	0	1,302	500	(802)	260%
Dues & Subscription	57000-11-000-0000	4,817	4,407	1,709	5,000	3,291	34%
Insurance	60000-11-000-0000	36,248	28,203	30,642	40,000	9,358	77%
Other Misc Expense	65000-11-000-0000	28,315	18,507	15,928	10,000	(5,928)	159%
Licenses & Permits	65010-11-000-0000	2,230	630	1,424	2,000	576	71%
Postage	67000-11-000-0000	2,178	1,820	1,879	0	(1,879)	0%
Professional Services	69000-11-000-0000	83,436	56,786	69,965	20,000	(49,965)	350%
Audit Cost	69040-11-000-0000	0	0	6,425	10,000	3,575	64%
Office Supplies & Expense	74000-11-000-0000	4,176	4,022	2,721	6,000	3,279	45%
Telephone	75000-11-000-0000	8,446	6,713	7,383	12,000	4,617	62%
Strategic Planning	76000-11-000-0000	0	0	0	0	0	0%
Travel / Training Expense	77000-11-000-0000	2,342	1,510	5,169	2,000	(3,169)	258%
TOTAL ADMINISTRATION EXPENSE		222,015	167,495	316,932	303,000	(13,932)	105%
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Perm	50000-12-000-0000	50,815	43,495	22,920	48,500	25,580	47%
Salaries & Wages - Temp	50100-12-000-0000	151,756	140,122	117,258	130,000	12,742	90%
Employee Benefits	51000-12-000-0000	26,738	22,321	15,092	27,500	12,408	55%
Payroll Taxes	51100-12-000-0000	6,000	5,255	4,546	7,500	2,954	61%
Worker's Comp	51200-12-000-0000	5,700	10,684	7,934	12,000	4,066	66%
Electricity, Gas, Propane, Sewer, Water	UTILI	129,755	107,727	107,777	120,000	12,223	90%
Maint of Building - Crosetti	64000-12-CRO-0000	2,469	772	1,752	0	(1,752)	0%
Maint of Building - Harvest	64000-12-HAR-0000	5,110	3,653	736	0	(736)	0%
Maint of Building - Arts	64000-12-ART-0000	1,160	995	462	0	(462)	0%
Maintenance of Grounds	64000-12-OTH-0000	145,432	118,925	68,982	110,000	41,018	63%
Maintenance of Building	64000-12-000-0000	9,352	8,928	2,476	0	(2,476)	0%
Maintenance of Restroom	64000-12-RES-0000	25,543	25,004	25,624	0	(25,624)	0%
Maintenance of Horse Arena	64000-12-HSA-0000	30,088	30,088	10,737	0	(10,737)	0%
Maint of Building - Rodger House	64000-12-ROD-0000	332	332	263	0	(263)	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	1,162	1,162	0	0	0	0%
Maint of Building - Poultry Barn	64000-12-POU-0000	783	783	0	0	0	0%
Maintenance of Equipment	64010-12-000-0000	25,999	13,989	17,018	20,000	2,982	85%
Special Repairs & Maintenance	64020-12-000-0000	0	0	0	0	0	0%
Other Misc Expense	65000-12-000-0000	23,235	22,594	14,717	5,000	(9,717)	294%
Professional Service Maintenance	69000-12-000-0000	5,626	4,858	5,553	20,000	14,447	28%
Rental - Maintenance Equipment	72000-12-000-0000	6,835	6,835	162	0	(162)	0%
Rental - Other Equipment	72010-12-000-0000	0	0	0	20,000	20,000	0%
Security Alarm Service - MN	73000-12-000-0000	759	759	2,343	0	(2,343)	0%
Maint of Building - Poultry Barn	73000-12-POU-0000	0	0	0	0	0	0%
Travel/Training Expense	77000-12-000-0000	0	0	532	0	(532)	0%
Trash Removal / Clean-Up	78000-12-000-0000	13,276	13,276	12,667	15,000	2,333	84%
TOTAL MAINTENANCE EXPENSE		667,926	582,559	439,550	535,500	95,950	82%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2013	Prior YTD 10/31/13	Current YTD 10/31/14	Budget 2014	Balance of Budget	% Used 2014
PUBLICITY EXPENSE							
Advertising	52000-13-000-1000	105,578	104,958	72,052	100,000	27,948	72%
Professional Services	69000-13-000-1000	5,548	3,113	1,000	15,000	14,000	7%
Promotional Expense	71000-13-000-1000	1,816	1,816	17,241	7,500	(9,741)	230%
Public Relations	71010-13-000-1000	0	0	0	5,000	5,000	0%
Supplies & Expenses	74000-13-000-1000	15	15	0	0	0	0%
TOTAL PUBLICITY EXPENSE		112,957	109,902	90,293	127,500	37,207	71%
ATTENDANCE OPERATIONS							
Salaries & Wages - Temp	50100-70-000-1000	5,925	5,925	15,859	6,500	(9,359)	244%
Employee Benefits	51000-70-000-1000	0	0	4	0	(4)	0%
Payroll Taxes	51100-70-000-1000	86	86	230	200	(30)	115%
Worker's Comp	51200-70-000-1000	171	356	952	400	(552)	238%
Other Misc Expense	65000-70-000-1000	445	445	234	500	266	47%
Professional Services	69000-70-000-1000	23,890	23,890	23,390	25,000	1,610	94%
Fairtime Security	73000-70-000-1000	53,857	53,857	49,552	55,000	5,448	90%
Fairtime Sheriff	73010-70-000-1000	0	0	0	17,000	17,000	0%
Supplies & Expense	74000-70-000-1000	6,656	6,656	4,230	7,500	3,270	56%
TOTAL ATTENDANCE OPERATIONS		91,030	91,214	94,451	112,100	17,649	84%
MISCELLANEOUS FAIR EXPENSE							
Salaries & Wages - Temp - MN	50100-12-000-1000	19,606	19,606	17,441	0	(17,441)	0%
Employee Benefits - MN	51000-12-000-1000	0	0	0	0	0	0%
Payroll Taxes - MN	51100-12-000-1000	284	284	253	0	(253)	0%
Worker's Comp - MN	51200-12-000-1000	567	1,176	1,046	0	(1,046)	0%
Salaries & Wages - Temp - Parking	50100-40-000-1000	10,985	10,865	11,964	11,000	(964)	109%
Employee Benefits - Parking	51000-40-000-1000	0	0	0	0	0	0%
Payroll Taxes - Parking	51100-40-000-1000	159	158	174	1,100	926	16%
Worker's Comp - Parking	51200-40-000-1000	282	581	710	2,000	1,290	36%
Other Misc Expense	65000-40-000-1000	11,348	10,643	10,467	4,000	(6,467)	262%
Other Misc Expense-Gala	65000-40-000-1050	1,362	1,362	2,376	2,000	(376)	119%
Professional Services	69000-40-000-1000	0	0	0	6,500	6,500	0%
Supplies & Expense - Parking	74000-40-000-1000	2,003	2,003	9,084	2,000	(7,084)	454%
Supplies & Expense - JFB	74000-35-000-1000	900	900	900	500	(400)	180%
Exhibit Guide	74010-40-000-1000	5,843	5,843	5,505	6,000	495	92%
Trash Removal	78000-40-000-1000	7,928	5,537	4,878	8,000	3,122	61%
TOTAL MISCELLANEOUS FAIR		61,267	58,958	64,798	43,100	(21,698)	150%
PREMIUM EXPENSE (Excluding Horse Show)							
Cash Awards	66000-80-000-1000	13,568	12,918	12,451	5,000	(7,451)	249%
Trophies/Ribbons/Medals	66010-80-000-1000	3,334	3,237	3,428	2,500	(928)	137%
TOTAL PREMIUM EXPENSE		16,902	16,155	15,879	7,500	(8,379)	212%
HORSE SHOW EXPENSE (Fairtime)							
Other Misc Expense	65000-40-000-1100	0	0	0	1,000	1,000	0%
Cash Awards	66000-40-000-1100	0	0	2,075	0	(2,075)	0%
Trophies, Medals, Ribbons	66010-40-000-1100	1,876	614	0	2,000	2,000	0%
Professional Services - Judges	69000-40-000-1100	5,025	5,025	4,073	5,000	927	81%
Professional Services	69010-40-000-1100	0	0	0	3,000	3,000	0%
Supplies & Expense	74000-40-000-1100	2,870	3,000	2,407	3,000	593	80%
Cattle Fees	74010-40-000-1100	5,237	5,237	3,840	5,000	1,160	77%
TOTAL HORSE SHOW EXPENSE		15,008	13,875	12,394	19,000	6,606	65%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2013	Prior YTD 10/31/13	Current YTD 10/31/14	Budget 2014	Balance of Budget	% Used 2014
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-000-1000	15,508	15,508	0	0	0	0%
Salaries & Wages - Temp	50100-80-000-1000	0	0	3,904	0	(3,904)	0%
Compensated Leave	50300-80-000-1000	0	0	0	0	0	0%
Employee Benefits	51000-80-000-1000	13,502	13,496	4	0	(4)	0%
Payroll Taxes	51100-80-000-1000	1,537	1,537	57	0	(57)	0%
Worker's Comp	51200-80-000-1000	669	1,387	234	0	(234)	0%
Decorations	55000-80-000-1000	0	0	111	5,000	4,889	2%
Other Misc Expense	65000-80-000-1000	0	0	1,426	1,000	(426)	143%
Professional Svcs - Judges	69010-80-000-1000	7,725	7,725	10,267	8,000	(2,267)	128%
Professional Svcs - Dept Contracts	69020-80-000-1000	15,913	15,913	17,320	17,000	(320)	102%
Rental - Tent & Booth	72020-80-000-1000	19,580	19,580	14,958	22,000	7,042	68%
Supplies & Expense	EXSUP	29,589	26,012	17,687	30,000	12,313	59%
Carcass Contest	74010-80-000-1000	1,111	641	692	0	(692)	0%
TOTAL EXHIBIT EXPENSE		105,133	101,798	66,660	83,000	16,340	80%
ENTERTAINMENT EXPENSE							
Salaries & Wages - Temp	50100-75-000-1000	6,558	6,558	0	0	0	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	95	95	0	0	0	0%
Worker's Comp	51200-75-000-1000	190	393	0	0	0	0%
Grounds Entertainment	58000-75-000-1000	57,260	57,260	64,600	60,000	(4,600)	108%
Amphitheater Entertainment	58010-75-000-1000	22,147	28,647	10,350	20,000	9,650	52%
Sounds, Light, Radios	58020-75-000-1000	13,000	13,000	13,500	13,000	(500)	104%
Professional Service	69000-75-000-1000	11,000	11,000	11,000	11,000	0	100%
Supplies & Expense	74000-75-000-1000	13,753	13,753	11,757	16,000	4,243	73%
TOTAL ENTERTAINMENT EXPENSE		124,003	130,706	111,207	120,000	8,793	93%
INTERIM EXPENSE							
Interim Security	73000-40-000-3000	46,234	37,728	41,860	50,000	8,140	84%
Interim Sheriff	73010-40-000-3000	9,013	8,338	4,687	11,000	6,313	43%
Supplies & Expense - Horse Show - Interim	74000-40-000-4000	0	0	0	0	0	0%
Supplies & Expense - Farmer's Market	74000-00-000-3001	3,270	2,596	2,835	4,500	1,665	63%
TOTAL INTERIM EXPENSE		58,517	48,661	49,382	65,500	16,118	75%
EQUIPMENT EXPENSE (LIST)							
Non Capitalized(cost less than \$5000 and life less than one year							
Equipment Expense	87500-00-000-0000	732	408	785	5,000	4,215	16%
TOTAL EQUIPMENT EXPENSE		732	408	785	5,000	4,215	16%
PRIOR YEAR OPERATING EXPENSE							
Prior Year Expense Adjustment	80000-00-000-0000	32,743	33,772	3,294	(12,000)	(15,294)	-27%
Prior Year Depreciation Expense Adjustment	80010-00-000-0000	0	0	0	0	0	0%
Prior Year Bad Debt	80020-00-000-0000	0	0	0	0	0	0%
TOTAL PRIOR YEAR OPERATING EXPENSE		32,743	33,772	3,294	(12,000)	(15,294)	-27%
CASH SHORTAGES & OVERAGES							
CASH Shortages & Overages	85100-00-000-0000	27	27	(93)	0	93	0%
TOTAL CASH SHORTAGES & OVERAGES		27	27	(93)	0	93	0%
DEPRECIATION EXPENSE							
Depreciation Expense	90000-00-000-0000	110,960	92,241	91,971	111,000	19,029	83%
TOTAL DEPRECIATION EXPENSE		110,960	92,241	91,971	111,000	19,029	83%

Santa Cruz County Fair, 14th DAA

Statement of Operations - Projects

Account Description	Acct. No.	Actuals 2013	Prior YTD 10/31/13	Current YTD 10/31/14
REVENUES:				
Outside Funding for Capital Assets	31700	0	0	68,871
Other F&E Project Funds	31800	0	0	0
Capital Project Revenue - CCA Projects	31900	0	0	0
TOTAL REVENUES		0	0	68,871
TOTAL RESOURCES AVAILABLE				
		0	0	68,871
EXPENSES:				
Land	19100	0	0	0
Buildings and Improvements	19200	8,121	8,121	0
Equipment	19300	0	1	0
TOTAL EXPENDITURES		8,121	8,122	0
RESOURCES, DECEMBER 31:	29200	(8,121)	(8,122)	68,871
NET EFFECT		(8,121)	(8,122)	68,871

Account Description	Actual Jan-14	Actual Feb-14	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Actual Jul-14	Actual Aug-14	Actual Sep-14	Actual Oct-14	Actual Nov-14	Actual Dec-14	TOTAL
BEGINNING RESERVE	1,973,699	1,921,839	1,905,640	1,871,737	1,815,038	1,790,024	1,802,591	1,762,422	1,755,680	2,044,115	2,033,875	1,999,609	1,973,699
STATE ALLOCATION:	0	0	0	0	0	30,000	0	0	0	0	0	0	0
OTHER:	664	569	852	0	0	0	924	223	0	5,960	1,615	0	10,808
OPERATING REVENUES:													
Admission Revenue	0	0	0	0	0	0	290	10,855	435,143	584	0	0	446,872
Commercial Space Revenue	0	850	3,850	1,100	550	825	1,125	4,475	28,370	0	0	0	41,145
Concession Revenue	0	0	1,000	0	0	0	500	7,376	213,399	150	(8,314)	0	214,111
Exhibit Revenue	0	0	0	0	0	0	0	2,061	(1,576)	55	0	0	540
Horse Show Revenue	0	0	0	0	0	0	0	6,705	7,134	8,550	0	0	22,389
Miscellaneous Fair Revenue	30	0	0	0	0	3,695	105	4,875	120,405	3,901	0	0	133,011
Interim Revenue	17,291	40,495	32,817	27,901	47,298	73,772	86,729	82,103	42,009	60,493	38,720	0	549,627
Prior Year Revenue	300	0	(450)	0	300	(400)	0	0	0	0	0	0	(250)
Other Operating Revenue	5	155	23	19	37	23	27	45	72	1,040	0	0	1,447
TOTAL OPERATING REVENUES	17,626	41,500	37,240	29,020	48,185	77,916	88,776	118,495	844,957	74,773	30,406	0	1,408,893
TOTAL AVAILABLE FUNDS	1,991,989	1,963,908	1,943,732	1,900,757	1,863,223	1,897,940	1,892,291	1,881,141	2,600,637	2,124,848	2,065,896	1,999,609	3,423,401
OPERATING EXPENDITURES:													
Administration Expense	36,523	24,320	25,119	27,741	20,070	28,780	40,750	38,931	48,094	26,604	28,249	0	345,181
Maintenance Expense	21,056	21,153	28,750	41,235	38,172	41,742	57,059	58,581	76,691	55,112	19,239	0	458,790
Publicity Expense	165	40	590	790	40	994	40	191	87,444	0	1,500	0	91,793
Attendance Expense	0	0	0	0	85	0	0	4,230	90,136	0	0	0	94,451
Miscellaneous Fair Expense	193	0	0	379	43	0	6,755	4,967	50,288	2,173	1,255	0	66,053
Premium Expense	0	0	3,032	0	0	0	0	0	12,580	267	100	0	15,979
Exhibit Expense	995	23	0	0	346	4,116	11,528	4,335	50,096	(4,779)	2,188	0	68,948
Horse Show	0	0	0	0	0	0	0	600	11,794	0	0	0	12,394
Entertainment Expense	0	0	0	0	0	0	0	0	111,207	0	0	0	111,207
Interim Expense	1,966	2,492	4,396	6,372	5,246	8,456	4,539	4,498	8,997	2,421	4,560	0	53,942
Equipment Expense - Operating	0	0	785	0	0	0	0	0	0	0	0	0	785
Prior Year Expense	55	1,043	126	5	0	2,064	0	0	0	0	0	0	3,294
Cash Shortage / Overage - Gates	0	0	0	0	0	0	0	(70)	(1)	(22)	0	0	(93)
Depreciation Expense	9,197	9,197	9,197	9,197	9,197	9,197	9,197	9,197	9,197	9,197	9,197	9,197	110,365
TOTAL EXPENDITURES	70,150	58,267	71,995	85,719	73,198	95,349	129,869	125,461	556,522	90,973	66,287	9,197	1,432,989
ENDING RESERVE	1,921,839	1,905,640	1,871,737	1,815,038	1,790,024	1,802,591	1,762,422	1,755,680	2,044,115	2,033,875	1,999,609	1,990,412	1,990,412

Santa Cruz County Fair, 14th DAA

Statement of Operations - Junior Livestock Auction

Account Description	Acct. No.	Actuals 2013	Prior YTD 10/31/13	Current YTD 10/31/14
RESOURCES, JANUARY 1:	25100-30-000-2000	22,989	22,989	23,708
AUCTION REVENUES:				
Commission	41500-30-000-2000	16,787	16,787	19,668
Sponsorship	48800-30-000-2000	0	0	0
Prior Year Revenue	49000-30-000-2000	0	0	0
Other Misc Revenue	48700-30-000-2000	9,223	5,800	11,166
Interest Revenue	48710-30-000-2000	6	5	3
TOTAL REVENUES		26,017	22,592	30,837
TOTAL RESOURCES AVAILABLE		49,006	45,581	54,545
AUCTION EXPENDITURES:				
Bank/CC Charges	54000-30-000-2000	1,492	1,480	1,614
Other Misc Expense	65000-30-000-2000	6,841	3,842	6,671
Payment to Sellers	65010-30-000-2000	0	0	0
Professional Services	69000-30-000-2000	0	750	750
Publicity	71000-30-000-2000	0	0	0
Supplies & Expense	74000-30-000-2000	15,828	14,205	11,743
Prior Year Expense	80000-30-000-2000	1,137	70	0
TOTAL EXPENDITURES		25,298	20,347	20,777
RESOURCES, DECEMBER 31:	25100	23,708	25,235	33,768
NET EFFECT		719	2,246	10,060