

SANTA CRUZ COUNTY FAIR, 14TH DAA
BALANCE SHEET
April 30, 2014

| ASSETS | 2014 | 2013 |
|--|------------------|------------------|
| Current Assets | | |
| Cash | 83,121 | 75,354 |
| Junior Livestock Cash | 19,439 | 17,759 |
| Restricted Cash | - | - |
| Accounts Receivable | 6,177 | 12,276 |
| JLA Accounts Receivable | 1,850 | 2,876 |
| Deferred Charges | 1,384 | (405) |
| Total Current Assets | 111,972 | 107,860 |
| Fixed Assets | | |
| Construction In Progress | 32,839 | - |
| Land | 8,500 | 8,500 |
| Buildings & Improvements | 1,893,141 | 2,002,791 |
| Equipments | 802 | 2,005 |
| Total Fixed Assets | 1,935,282 | 2,013,296 |
| TOTAL ASSETS | 2,047,254 | 2,121,156 |
| LIABILITIES & RETAINED EARNINGS | | |
| Liabilities | | |
| Fees Collected | 135 | 213 |
| Accounts Payable | 64,464 | 19,414 |
| JLA Accounts Payable | - | - |
| Payroll taxes | 73 | 1,111 |
| Payroll Liability | 10,512 | 8 |
| Payroll Withholdings | 6,620 | 89 |
| Deferred Income | 70,360 | 41,254 |
| Damage Deposits | 16,970 | 5,520 |
| Leave Liability | 4,750 | 10,660 |
| Worker's Compensation | 4,742 | 3,235 |
| Long Term Debt | - | - |
| JLA Consignment | - | - |
| Trust Liability - Ocean Speedway | - | - |
| Total Liabilities | 178,625 | 81,503 |
| 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 | - | - |
| Capital Project Funds | 34,388 | - |
| Operation Net Income | (160,747) | (135,107) |
| JLA Net Income | (2,419) | (1,287) |
| Total Retained Earnings | 1,868,629 | 2,039,653 |
| TOTAL LIABILITIES & RETAINED EARNINGS | 2,047,254 | 2,121,156 |

SANTA CRUZ COUNTY FAIR, 14TH DAA

Cash and Cash Equivalent

April 30, 2014

Cash

| | | |
|--|-------|-----------|
| Petty Cash | 11100 | 300.00 |
| Change Fund - Admissions | 11200 | - |
| Change Fund - Cash Register | 11210 | 100.00 |
| Cash - Operating Rabobank# 0079186984 | 11300 | 64,691.89 |
| Cash - Livestock Awards SBBT #45036720 | 11350 | 1,481.04 |
| Cash - Premium Rabobank# 0079186988 | 11410 | 6,022.36 |
| Cash - Payroll Rabobank# 0079186992 | 11500 | 6,757.69 |
| Cash - LAIF | 11600 | 1,461.02 |
| Cash-SCCB Savings #26000158 | 11601 | - |
| Cash-SCCB Savings #23003007 | 11800 | 2,307.20 |
| Cash-SCCB CD#272617 | 11810 | - |
| Cash-FNB Savings #101977544 | 11820 | - |

\$ 83,121.20

Junior Livestock Auction

| | | | |
|----------------------|-------|-----------|-----------|
| Rabobank - Livestock | 11700 | 19,438.61 | 19,438.61 |
|----------------------|-------|-----------|-----------|

Total Cash Accounts

\$ 102,559.81

14TH DAA, SANTA CRUZ COUNTY FAIR
STATEMENT OF OPERATIONS
April 30, 2014

| Account Description | Acct No. | Actuals 2013 | Prior YTD 4/30/13 | Current YTD 4/30/14 | Budget 2014 | Balance of Budget | % Used 2014 |
|---|-----------------|-------------------------|------------------------------|--------------------------------|------------------------|------------------------------|------------------------|
| OPERATING REVENUES: | | | | | | | |
| Admission Revenue | ADMIS | 409,291 | - | - | 410,000 | 410,000 | 0% |
| Commercial Space Revenue | COMSP | 58,633 | - | 5,800 | 55,000 | 49,200 | 11% |
| Concession Revenue | CONCE | 227,215 | - | 1,000 | 232,000 | 231,000 | 0% |
| Exhibit Revenue | EXREV | 18,026 | - | - | 12,500 | 12,500 | 0% |
| Horse Show Revenue | HSREV | 19,425 | - | - | 21,000 | 21,000 | 0% |
| Miscellaneous Fair Revenue | MFREV | 121,581 | 118 | 30 | 141,000 | 140,970 | 0% |
| Interim Revenue | INTRE | 526,528 | 129,781 | 118,503 | 600,000 | 481,497 | 20% |
| Prior Year Revenue | PYREV | 14,550 | 13,090 | (150) | 4,000 | 4,150 | -4% |
| Other Operating Revenue | OTHRE | 1,527 | 151 | 202 | 3,000 | 2,798 | 7% |
| | | 1,396,776 | 143,140 | 125,385 | 1,478,500 | 1,353,115 | 8% |
| OPERATING EXPENDITURES: | | | | | | | |
| Administration Expense | ADEXP | 222,015 | 48,363 | 113,703 | 303,000 | 189,297 | 38% |
| Maintenance Expense | MNEXP | 667,926 | 153,348 | 112,194 | 535,500 | 423,306 | 21% |
| Publicity Expense | PBEXP | 112,957 | 1,951 | 1,585 | 127,500 | 125,915 | 1% |
| Attendance Expense | ATEXP | 91,030 | - | - | 112,100 | 112,100 | 0% |
| Miscellaneous Fair Expense | MFEXP | 61,267 | - | 572 | 43,100 | 42,528 | 1% |
| Premium Expense | PREXP | 16,902 | 3,237 | 3,032 | 7,500 | 4,468 | 40% |
| Horse Show Expense | HSEXP | 15,008 | - | - | 19,000 | 19,000 | 0% |
| Exhibit Expense | EXEXP | 105,133 | 21,753 | 1,018 | 83,000 | 81,982 | 1% |
| Entertainment Expense | ETEXP | 124,003 | - | - | 120,000 | 120,000 | 0% |
| Interim Expense | INTEX | 58,517 | 8,768 | 15,226 | 65,500 | 50,274 | 23% |
| Equipment Expense - Operating | 87500 | 732 | - | 785 | 5,000 | 4,215 | 16% |
| Prior Year Expense | PYEXP | 32,743 | 3,932 | 1,230 | (12,000) | (13,230) | -10% |
| Cash Shortage / Overage - Gates | 85100 | 27 | - | - | - | - | 0% |
| | | 1,508,259 | 241,351 | 249,344 | 1,409,200 | 1,159,856 | 18% |
| Net Operating Profit/Loss Before Depn | | (111,483) | (98,211) | (123,959) | 69,300 | 193,259 | -179% |
| Depreciation Expense | 90000 | 110,960 | 36,896 | 36,788 | 111,000 | 74,212 | 33% |
| Net Operating Profit/Loss After Depn | | (222,443) | (135,107) | (160,747) | (41,700) | 119,047 | 385% |
| State Allocations - F&E | 31200 | 30,000 | - | - | 30,000 | 30,000 | 0% |
| Other (Flex Capital used for Operating) | 34000 | 13,085 | 2,085 | 2,085 | - | (2,085) | 0% |
| Net Profit/Loss Before Depre w/ Allocation | | (68,398) | (96,126) | (121,874) | 99,300 | 221,174 | -123% |
| Net Profit/Loss After Depre w/ Allocation | | (179,358) | (133,022) | (158,662) | (11,700) | 146,962 | 1356% |

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 | 0 | 0 | 370,000 | 370,000 | 0% |
| Discount Fair Admissions | DISAD | 41,998 | 0 | 0 | 40,000 | 40,000 | 0% |
| TOTAL ADMISSION TO GROUNDS | | 409,291 | 0 | 0 | 410,000 | 410,000 | 0% |
| INDUSTRIAL & COMMERCIAL SPACE | | | | | | | |
| Outside Commercial Space | 41010-00-000-1000 | 56,983 | 0 | 3,850 | 55,000 | 51,150 | 7% |
| Inside Commercial Space | 41020-00-000-1000 | 1,650 | 0 | 1,950 | 0 | (1,950) | 0% |
| TOTAL INDUSTRIAL & COMMERCIAL SPACE | | 58,633 | 0 | 5,800 | 55,000 | 49,200 | 11% |
| CONCESSION REVENUE | | | | | | | |
| Carnival | 40500-00-000-1000 | 71,031 | 0 | 0 | 70,000 | 70,000 | 0% |
| Carnival Pre-Sale | 40510-00-000-1000 | 1,566 | 0 | 0 | 5,000 | 5,000 | 0% |
| Carnival Pre-Sale POP | 40520-00-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Food Concession | 42100-00-000-1000 | 128,324 | 0 | 1,000 | 128,000 | 127,000 | 1% |
| Non-Food Concession | 42200-00-000-1000 | 2,800 | 0 | 0 | 4,000 | 4,000 | 0% |
| Alcohol Concession | 42300-00-000-1000 | 23,495 | 0 | 0 | 25,000 | 25,000 | 0% |
| TOTAL CONCESSION REVENUE | | 227,215 | 0 | 1,000 | 232,000 | 231,000 | 0% |
| EXHIBIT REVENUE | | | | | | | |
| Entry Fees | ENTRY | 6,919 | 0 | 0 | 0 | 0 | 0% |
| Donated & Sponsored Awards | 43100-80-000-1000 | 2,293 | 0 | 0 | 5,000 | 5,000 | 0% |
| Advertising Premium Book | 43200-80-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Other Misc Revenue | 48700-80-000-1000 | 7,759 | 0 | 0 | 7,500 | 7,500 | 0% |
| Sponsorship - Trophies & Ribbons | 48800-80-000-1000 | 55 | 0 | 0 | 0 | 0 | 0% |
| Sponsorship - Legos | 48800-80-000-1415 | 1,000 | 0 | 0 | 0 | 0 | 0% |
| TOTAL EXHIBIT REVENUE | | 18,026 | 0 | 0 | 12,500 | 12,500 | 0% |
| HORSE SHOW REVENUE (Fairtime) | | | | | | | |
| Entry Fees | 43000-40-000-1100 | 13,855 | 0 | 0 | 15,000 | 15,000 | 0% |
| Sponsorship | 43010-40-000-1100 | 1,925 | 0 | 0 | 2,000 | 2,000 | 0% |
| Stall Fees | 48800-40-000-1100 | 3,645 | 0 | 0 | 4,000 | 4,000 | 0% |
| TOTAL HORSE SHOW REVENUE | | 19,425 | 0 | 0 | 21,000 | 21,000 | 0% |

Santa Cruz County Fair, 14th DAA

Detail of Revenues

| Account Description | Acct. No. | Actuals 2013 | Prior YTD 4/30/13 | Current YTD 4/30/14 | Budget 2014 | Balance of Budget | % Used 2014 |
|---|-------------------|-------------------------|------------------------------|--------------------------------|------------------------|------------------------------|------------------------|
| MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction) | | | | | | | |
| Admission - Gala | 40000-00-000-1050 | 11,321 | 0 | 0 | 0 | 0 | 0% |
| Entry Fees - JFB | 43000-35-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Stall Fee | 43010-00-000-1000 | 2,100 | 0 | 0 | 0 | 0 | 0% |
| Parking Revenue | 45000-00-000-1000 | 75,806 | 0 | 0 | 75,000 | 75,000 | 0% |
| Camp Parking | 46500-00-000-1000 | 6,465 | 0 | 0 | 7,000 | 7,000 | 0% |
| Utility Fee Reimbursement | 48500-00-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Other Misc Revenue | 48700-00-000-1000 | 401 | 0 | 0 | 9,000 | 9,000 | 0% |
| Other Misc Revenue - JFB | 48700-35-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Sponsorship | 48800-00-000-1000 | 24,034 | 294 | 30 | 50,000 | 49,970 | 0% |
| Fairtime Donation | 48830-00-000-1000 | 499 | 0 | 0 | 0 | 0 | 0% |
| Sponsorship - Livestock Awards | 48840-00-000-1000 | 956 | (175) | 0 | 0 | 0 | 0% |
| TOTAL MISCELLANEOUS FAIR | | 121,581 | 118 | 30 | 141,000 | 140,970 | 0% |
| INTERIM REVENUE | | | | | | | |
| Food Concession | 42100-00-000-3000 | 1,187 | 47 | 0 | 1,500 | 1,500 | 0% |
| Concession - Heritage Foundation | 42101-00-000-3000 | 19,130 | 5,812 | 11,000 | 20,000 | 9,001 | 55% |
| Entry Fees - Horse Show - Interim | 43000-40-000-4000 | (295) | 0 | 0 | 0 | 0 | 0% |
| Parking Revenue | 45000-00-000-3000 | 48,498 | 25,597 | 25,004 | 0 | (25,004) | 0% |
| Building Rental | 46100-00-000-3000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Building Rental - Rodger House | 46100-00-ROD-3000 | 1,267 | 490 | 0 | 1,500 | 1,500 | 0% |
| Building Rental - Crosetti Bldg | 46100-00-CRO-3000 | 78,974 | 23,651 | 35,964 | 85,000 | 49,036 | 42% |
| Building Rental - Harvest Bldg | 46100-00-HAR-3000 | 55,788 | 15,595 | 17,705 | 60,000 | 42,295 | 30% |
| Building Rental - Arts Bldg | 46100-00-ART-3000 | 15,174 | 4,050 | 5,255 | 15,000 | 9,745 | 35% |
| Building Rental - Grange | 46100-00-GRA-3000 | 1,195 | 1,010 | 0 | 1,500 | 1,500 | 0% |
| Building Rental - Other | 46100-00-OTH-3000 | 6,400 | 0 | 2,850 | 6,500 | 3,650 | 44% |
| Building Rental - Heritage Hall | 46100-00-HER-3000 | 18,099 | 4,324 | 9,565 | 25,000 | 15,435 | 38% |
| Ground Rental - Amphitheater | 46200-00-AMP-3000 | 1,110 | 210 | 300 | 1,000 | 700 | 30% |
| Ground Rental - Horse Arena | 46200-40-HSA-4000 | 119,980 | 1,800 | 700 | 125,000 | 124,300 | 1% |
| Ground Rental - Farmers Market | 46200-00-FAR-3001 | 14,611 | 0 | 1,885 | 90,000 | 88,115 | 2% |
| Ground Rental - Racetrack | 46200-00-RAC-3000 | 60,000 | 30,000 | 0 | 60,000 | 60,000 | 0% |
| Ground Rental - Other | 46200-00-OTH-3000 | 77,747 | 14,615 | 6,035 | 80,000 | 73,965 | 8% |
| Equipment Rental | 46300-00-000-3000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Camp Parking | 46500-00-000-3000 | 6,520 | 860 | 140 | 20,000 | 19,860 | 1% |
| Utility Fee Reimbursement | 48500-00-000-3000 | 0 | 1,470 | 2,100 | 6,000 | 3,900 | 35% |
| Other Misc Revenue | 48700-00-000-3000 | 1,143 | 250 | 0 | 2,000 | 2,000 | 0% |
| TOTAL INTERIM REVENUE | | 526,528 | 129,781 | 118,503 | 600,000 | 481,497 | 20% |
| PRIOR YEAR REVENUE | | | | | | | |
| Prior Year Revenue | 49000-00-000-0000 | 14,550 | 13,090 | (150) | 4,000 | 4,150 | -4% |
| TOTAL PRIOR YEAR REVENUE | | 14,550 | 13,090 | (150) | 4,000 | 4,150 | -4% |
| OTHER OPERATING REVENUE | | | | | | | |
| Other Operating Revenue | 48700-00-000-0000 | 1,523 | 150 | 199 | 3,000 | 2,801 | 7% |
| Interest Earnings | 48710-00-000-0000 | 4 | 1 | 3 | 0 | (3) | 0% |
| TOTAL OTHER OPERATING REVENUE | | 1,527 | 151 | 202 | 3,000 | 2,798 | 7% |

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

| Account Description | Acct. No. | Actuals 2013 | Prior YTD 4/30/13 | Current YTD 4/30/14 | Budget 2014 | Balance of Budget | % Used 2014 |
|-------------------------------------|-------------------|---------------------|--------------------------|----------------------------|--------------------|--------------------------|--------------------|
| ADMINISTRATION EXPENSE | | | | | | | |
| Salaries & Wages - Perm | 50000-11-000-0000 | 0 | 0 | 30,860 | 90,000 | 59,140 | 34% |
| Salaries & Wages - Temp | 50100-11-000-0000 | 43,874 | 5,425 | 13,171 | 40,000 | 26,829 | 33% |
| Compensated Leave | 50300-11-000-0000 | (2,451) | (3,919) | 234 | 0 | (234) | 0% |
| Employee Benefits | 51000-11-000-0000 | 1,025 | 1,025 | 8,534 | 25,000 | 16,466 | 34% |
| Payroll Taxes | 51100-11-000-0000 | 2,461 | 79 | 4,318 | 20,000 | 15,682 | 22% |
| Worker's Comp | 51200-11-000-0000 | 1,246 | 318 | 2,656 | 3,500 | 844 | 76% |
| 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 | 25 | 1,328 | 4,000 | 2,672 | 33% |
| Director Expense | 56000-11-000-0000 | 0 | 0 | 1,302 | 500 | (802) | 260% |
| Dues & Subscription | 57000-11-000-0000 | 4,817 | 3,997 | 1,408 | 5,000 | 3,593 | 28% |
| Insurance | 60000-11-000-0000 | 36,248 | 11,532 | 4,440 | 40,000 | 35,560 | 11% |
| Other Misc Expense | 65000-11-000-0000 | 28,315 | 4,681 | 3,129 | 10,000 | 6,871 | 31% |
| Licenses & Permits | 65010-11-000-0000 | 2,230 | 152 | 0 | 2,000 | 2,000 | 0% |
| Postage | 67000-11-000-0000 | 2,178 | 952 | 994 | 0 | (994) | 0% |
| Professional Services | 69000-11-000-0000 | 83,436 | 18,575 | 31,792 | 20,000 | (11,792) | 159% |
| Audit Cost | 69040-11-000-0000 | 0 | 0 | 2,165 | 10,000 | 7,835 | 22% |
| Office Supplies & Expense | 74000-11-000-0000 | 4,176 | 2,921 | 766 | 6,000 | 5,234 | 13% |
| Telephone | 75000-11-000-0000 | 8,446 | 1,315 | 2,550 | 12,000 | 9,450 | 21% |
| Strategic Planning | 76000-11-000-0000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Travel / Training Expense | 77000-11-000-0000 | 2,342 | 1,285 | 4,056 | 2,000 | (2,056) | 203% |
| TOTAL ADMINISTRATION EXPENSE | | 222,015 | 48,363 | 113,703 | 303,000 | 189,297 | 38% |

MAINTENANCE & GENERAL OPERATIONS

| | | | | | | | |
|---|-------------------|----------------|----------------|----------------|----------------|----------------|------------|
| Salaries & Wages - Perm | 50000-12-000-0000 | 50,815 | 14,709 | 15,707 | 48,500 | 32,793 | 32% |
| Salaries & Wages - Temp | 50100-12-000-0000 | 151,756 | 23,056 | 18,636 | 130,000 | 111,364 | 14% |
| Employee Benefits | 51000-12-000-0000 | 26,738 | 8,629 | 9,375 | 27,500 | 18,125 | 34% |
| Payroll Taxes | 51100-12-000-0000 | 6,000 | 1,383 | 1,522 | 7,500 | 5,978 | 20% |
| Worker's Comp | 51200-12-000-0000 | 5,700 | 2,199 | 2,061 | 12,000 | 9,939 | 17% |
| Electricity, Gas, Propane, Sewer, Water | UTILI | 129,755 | 23,016 | 24,601 | 120,000 | 95,399 | 21% |
| Maint of Building - Crosetti | 64000-12-CRO-0000 | 2,469 | 19 | 1,151 | 0 | (1,151) | 0% |
| Maint of Building - Harvest | 64000-12-HAR-0000 | 5,110 | 475 | 490 | 0 | (490) | 0% |
| Maint of Building - Arts | 64000-12-ART-0000 | 1,160 | 0 | 0 | 0 | 0 | 0% |
| Maintenance of Grounds | 64000-12-OTH-0000 | 145,432 | 38,386 | 14,617 | 110,000 | 95,383 | 13% |
| Maintenance of Building | 64000-12-000-0000 | 9,352 | 6,508 | 1,502 | 0 | (1,502) | 0% |
| Maintenance of Restroom | 64000-12-RES-0000 | 25,543 | 2,535 | 6,486 | 0 | (6,486) | 0% |
| Maintenance of Horse Arena | 64000-12-HSA-0000 | 30,088 | 15,199 | 1,457 | 0 | (1,457) | 0% |
| Maint of Building - Rodger House | 64000-12-ROD-0000 | 332 | 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 | 0 | (422) | 0 | 422 | 0% |
| Maint of Building - Poultry Barn | 64000-12-POU-0000 | 783 | 0 | 0 | 0 | 0 | 0% |
| Maintenance of Equipment | 64010-12-000-0000 | 25,999 | 6,034 | 3,146 | 20,000 | 16,854 | 16% |
| Special Repairs & Maintenance | 64020-12-000-0000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Temp Electrical Work | 64030-12-000-0000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Other Misc Expense | 65000-12-000-0000 | 23,235 | 3,234 | 7,094 | 5,000 | (2,094) | 142% |
| Professional Service Maintenance | 69000-12-000-0000 | 5,626 | 0 | 2,030 | 20,000 | 17,970 | 10% |
| Rental - Maintenance Equipment | 72000-12-000-0000 | 6,835 | 5,187 | 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 | 0 | 530 | 0 | (530) | 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 | 2,779 | 1,516 | 15,000 | 13,484 | 10% |
| TOTAL MAINTENANCE EXPENSE | | 667,926 | 153,348 | 112,194 | 535,500 | 423,306 | 21% |

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

| Account Description | Acct. No. | Actuals 2013 | Prior YTD 4/30/13 | Current YTD 4/30/14 | Budget 2014 | Balance of Budget | % Used 2014 |
|---|-------------------|-------------------------|------------------------------|--------------------------------|------------------------|------------------------------|------------------------|
| PUBLICITY EXPENSE | | | | | | | |
| Advertising | 52000-13-000-1000 | 105,578 | 1,120 | 710 | 100,000 | 99,290 | 1% |
| Professional Services | 69000-13-000-1000 | 5,548 | 0 | 0 | 15,000 | 15,000 | 0% |
| Promotional Expense | 71000-13-000-1000 | 1,816 | 831 | 875 | 7,500 | 6,625 | 12% |
| Public Relations | 71010-13-000-1000 | 0 | 0 | 0 | 5,000 | 5,000 | 0% |
| Supplies & Expenses | 74000-13-000-1000 | 15 | 0 | 0 | 0 | 0 | 0% |
| TOTAL PUBLICITY EXPENSE | | 112,957 | 1,951 | 1,585 | 127,500 | 125,915 | 1% |
| ATTENDANCE OPERATIONS | | | | | | | |
| Salaries & Wages - Temp | 50100-70-000-1000 | 5,925 | 0 | 0 | 6,500 | 6,500 | 0% |
| Employee Benefits | 51000-70-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Payroll Taxes | 51100-70-000-1000 | 86 | 0 | 0 | 200 | 200 | 0% |
| Worker's Comp | 51200-70-000-1000 | 171 | 0 | 0 | 400 | 400 | 0% |
| Other Misc Expense | 65000-70-000-1000 | 445 | 0 | 0 | 500 | 500 | 0% |
| Professional Services | 69000-70-000-1000 | 23,890 | 0 | 0 | 25,000 | 25,000 | 0% |
| Fairtime Security | 73000-70-000-1000 | 53,857 | 0 | 0 | 55,000 | 55,000 | 0% |
| Fairtime Sheriff | 73010-70-000-1000 | 0 | 0 | 0 | 17,000 | 17,000 | 0% |
| Supplies & Expense | 74000-70-000-1000 | 6,656 | 0 | 0 | 7,500 | 7,500 | 0% |
| TOTAL ATTENDANCE OPERATIONS | | 91,030 | 0 | 0 | 112,100 | 112,100 | 0% |
| MISCELLANEOUS FAIR EXPENSE | | | | | | | |
| Salaries & Wages - Temp - MN | 50100-12-000-1000 | 19,606 | 0 | 0 | 0 | 0 | 0% |
| Employee Benefits - MN | 51000-12-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Payroll Taxes - MN | 51100-12-000-1000 | 284 | 0 | 0 | 0 | 0 | 0% |
| Worker's Comp - MN | 51200-12-000-1000 | 567 | 0 | 0 | 0 | 0 | 0% |
| Salaries & Wages - Temp - Parking | 50100-40-000-1000 | 10,985 | 0 | 540 | 11,000 | 10,461 | 5% |
| Employee Benefits - Parking | 51000-40-000-1000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Payroll Taxes - Parking | 51100-40-000-1000 | 159 | 0 | 8 | 1,100 | 1,092 | 1% |
| Worker's Comp - Parking | 51200-40-000-1000 | 282 | 0 | 25 | 2,000 | 1,975 | 1% |
| Other Misc Expense | 65000-40-000-1000 | 11,348 | 0 | 0 | 4,000 | 4,000 | 0% |
| Other Misc Expense-Gala | 65000-40-000-1050 | 1,362 | 0 | 0 | 2,000 | 2,000 | 0% |
| Professional Services | 69000-40-000-1000 | 0 | 0 | 0 | 6,500 | 6,500 | 0% |
| Supplies & Expense - Parking | 74000-40-000-1000 | 2,003 | 0 | 0 | 2,000 | 2,000 | 0% |
| Supplies & Expense - JFB | 74000-35-000-1000 | 900 | 0 | 0 | 500 | 500 | 0% |
| Exhibit Guide | 74010-40-000-1000 | 5,843 | 0 | 0 | 6,000 | 6,000 | 0% |
| Trash Removal | 78000-40-000-1000 | 7,928 | 0 | 0 | 8,000 | 8,000 | 0% |
| TOTAL MISCELLANEOUS FAIR | | 61,267 | 0 | 572 | 43,100 | 42,528 | 1% |
| PREMIUM EXPENSE (Excluding Horse Show) | | | | | | | |
| Cash Awards | 66000-80-000-1000 | 13,568 | 0 | 0 | 5,000 | 5,000 | 0% |
| Trophies/Ribbons/Medals | 66010-80-000-1000 | 3,334 | 3,237 | 3,032 | 2,500 | (532) | 121% |
| TOTAL PREMIUM EXPENSE | | 16,902 | 3,237 | 3,032 | 7,500 | 4,468 | 40% |
| HORSE SHOW EXPENSE (Fairtime) | | | | | | | |
| Other Misc Expense | 65000-40-000-1100 | 0 | 0 | 0 | 1,000 | 1,000 | 0% |
| Trophies, Medals, Ribbons | 66010-40-000-1100 | 1,876 | 0 | 0 | 2,000 | 2,000 | 0% |
| Professional Services - Judges | 69000-40-000-1100 | 5,025 | 0 | 0 | 5,000 | 5,000 | 0% |
| Professional Services | 69010-40-000-1100 | 0 | 0 | 0 | 3,000 | 3,000 | 0% |
| Supplies & Expense | 74000-40-000-1100 | 2,870 | 0 | 0 | 3,000 | 3,000 | 0% |
| Cattle Fees | 74010-40-000-1100 | 5,237 | 0 | 0 | 5,000 | 5,000 | 0% |
| TOTAL HORSE SHOW EXPENSE | | 15,008 | 0 | 0 | 19,000 | 19,000 | 0% |

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

| Account Description | Acct. No. | Actuals 2013 | Prior YTD 4/30/13 | Current YTD 4/30/14 | Budget 2014 | Balance of Budget | % Used 2014 |
|--|-------------------|-------------------------|------------------------------|--------------------------------|------------------------|------------------------------|------------------------|
| EXHIBIT EXPENSE | | | | | | | |
| Salaries & Wages - Perm | 50000-80-000-1000 | 15,508 | 11,964 | 0 | 0 | 0 | 0% |
| 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 | 13,502 | 8,069 | 0 | 0 | 0 | 0% |
| Payroll Taxes | 51100-80-000-1000 | 1,537 | 761 | 0 | 0 | 0 | 0% |
| Worker's Comp | 51200-80-000-1000 | 669 | 718 | 0 | 0 | 0 | 0% |
| 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 | 7,725 | 0 | 0 | 8,000 | 8,000 | 0% |
| Professional Svcs - Dept Contracts | 69020-80-000-1000 | 15,913 | 0 | 0 | 17,000 | 17,000 | 0% |
| Rental - Tent & Booth | 72020-80-000-1000 | 19,580 | 0 | 0 | 22,000 | 22,000 | 0% |
| Supplies & Expense | EXSUP | 29,589 | 241 | 326 | 30,000 | 29,674 | 1% |
| Carcass Contest | 74010-80-000-1000 | 1,111 | 0 | 692 | 0 | (692) | 0% |
| TOTAL EXHIBIT EXPENSE | | 105,133 | 21,753 | 1,018 | 83,000 | 81,982 | 1% |
| ENTERTAINMENT EXPENSE | | | | | | | |
| Salaries & Wages - Temp | 50100-75-000-1000 | 6,558 | 0 | 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 | 0 | 0 | 0 | 0 | 0% |
| Worker's Comp | 51200-75-000-1000 | 190 | 0 | 0 | 0 | 0 | 0% |
| Grounds Entertainment | 58000-75-000-1000 | 57,260 | 0 | 0 | 60,000 | 60,000 | 0% |
| Amphitheater Entertainment | 58010-75-000-1000 | 22,147 | 0 | 0 | 20,000 | 20,000 | 0% |
| Sounds, Light, Radios | 58020-75-000-1000 | 13,000 | 0 | 0 | 13,000 | 13,000 | 0% |
| Professional Service | 69000-75-000-1000 | 11,000 | 0 | 0 | 11,000 | 11,000 | 0% |
| Supplies & Expense | 74000-75-000-1000 | 13,753 | 0 | 0 | 16,000 | 16,000 | 0% |
| TOTAL ENTERTAINMENT EXPENSE | | 124,003 | 0 | 0 | 120,000 | 120,000 | 0% |
| INTERIM EXPENSE | | | | | | | |
| Interim Security | 73000-40-000-3000 | 46,234 | 7,739 | 11,401 | 50,000 | 38,599 | 23% |
| Interim Sheriff | 73010-40-000-3000 | 9,013 | 400 | 2,237 | 11,000 | 8,763 | 20% |
| 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 | 629 | 1,587 | 4,500 | 2,913 | 35% |
| TOTAL INTERIM EXPENSE | | 58,517 | 8,768 | 15,226 | 65,500 | 50,274 | 23% |
| EQUIPMENT EXPENSE (LIST) | | | | | | | |
| Non Capitalized(cost less than \$5000 and life less than one year) | | | | | | | |
| Equipment Expense | 87500-00-000-0000 | 732 | 0 | 785 | 5,000 | 4,215 | 16% |
| TOTAL EQUIPMENT EXPENSE | | 732 | 0 | 785 | 5,000 | 4,215 | 16% |
| PRIOR YEAR OPERATING EXPENSE | | | | | | | |
| Prior Year Expense Adjustment | 80000-00-000-0000 | 32,743 | 3,932 | 1,230 | (12,000) | (13,230) | -10% |
| 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 | 3,932 | 1,230 | (12,000) | (13,230) | -10% |
| CASH SHORTAGES & OVERAGES | | | | | | | |
| CASH Shortages & Overages | 85100-00-000-0000 | 27 | 0 | 0 | 0 | 0 | 0% |
| TOTAL CASH SHORTAGES & OVERAGES | | 27 | 0 | 0 | 0 | 0 | 0% |
| DEPRECIATION EXPENSE | | | | | | | |
| Depreciation Expense | 90000-00-000-0000 | 110,960 | 36,896 | 36,788 | 111,000 | 74,212 | 33% |
| TOTAL DEPRECIATION EXPENSE | | 110,960 | 36,896 | 36,788 | 111,000 | 74,212 | 33% |

Santa Cruz County Fair, 14th DAA

Statement of Operations - Projects

| Account Description | Acct. No. | Actuals 2013 | Prior YTD 4/30/13 | Current YTD 4/30/14 |
|--|------------------|-------------------------|------------------------------|--------------------------------|
| REVENUES: | | | | |
| Outside Funding for Capital Assets | 31700 | 0 | 0 | 32,303 |
| Other F&E Project Funds | 31800 | 0 | 0 | 0 |
| Capital Project Revenue - CCA Projects | 31900 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 32,303 |
| TOTAL RESOURCES AVAILABLE | | | | |
| | | 0 | 0 | 32,303 |
| 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) | 32,303 |
| NET EFFECT | | (8,121) | (8,122) | 32,303 |

Santa Cruz County Fair, 14th DAA

Statement of Operations - Junior Livestock Auction

| Account Description | Acct. No. | Actuals 2013 | Prior YTD 4/30/13 | Current YTD 4/30/14 |
|----------------------------------|--------------------------|-------------------------|------------------------------|--------------------------------|
| RESOURCES, JANUARY 1: | 25100-30-000-2000 | 22,989 | 22,989 | 23,708 |
| AUCTION REVENUES: | | | | |
| Commission | 41500-30-000-2000 | 16,787 | 0 | 0 |
| 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 | 3 | 0 |
| Interest Revenue | 48710-30-000-2000 | 6 | 0 | 1 |
| TOTAL REVENUES | | 26,017 | 3 | 1 |
| TOTAL RESOURCES AVAILABLE | | 49,006 | 22,992 | 23,709 |
| AUCTION EXPENDITURES: | | | | |
| Bank/CC Charges | 54000-30-000-2000 | 1,492 | 0 | 20 |
| Other Misc Expense | 65000-30-000-2000 | 6,841 | 0 | 0 |
| Payment to Sellers | 65010-30-000-2000 | 0 | 0 | 0 |
| Professional Services | 69000-30-000-2000 | 0 | 0 | 0 |
| Publicity | 71000-30-000-2000 | 0 | 0 | 0 |
| Supplies & Expense | 74000-30-000-2000 | 15,828 | 1,220 | 2,401 |
| Prior Year Expense | 80000-30-000-2000 | 1,137 | 70 | 0 |
| TOTAL EXPENDITURES | | 25,298 | 1,290 | 2,421 |
| RESOURCES, DECEMBER 31: | 25100 | 23,708 | 21,702 | 21,289 |
| NET EFFECT | | 719 | (1,287) | (2,419) |

Santa Cruz County Fair, 14th DAA

| 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 | 1,805,317 | 1,796,120 | 1,786,923 | 1,777,726 | 1,768,529 | 1,759,332 | 1,750,135 | 1,973,699 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

| | | | | | | | | | | | | | |
|--------------------------|-----|-----|-----|---|---|---|---|---|---|---|---|---|-------|
| STATE ALLOCATION: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER: | 664 | 569 | 852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,085 |

| | | | | | | | | | | | | | |
|----------------------------|--------|--------|--------|--------|-----|---|---|---|---|---|---|---|---------|
| OPERATING REVENUES: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Admission Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Commercial Space Revenue | 0 | 850 | 3,850 | 1,100 | 550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,350 |
| Concession Revenue | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 |
| Exhibit Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Horse Show Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Fair Revenue | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| Interim Revenue | 17,291 | 40,495 | 32,817 | 27,901 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119,103 |
| Prior Year Revenue | 300 | 0 | (450) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (150) |
| Other Operating Revenue | 5 | 155 | 23 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 202 |

| | | | | | | | | | | | | | |
|---------------------------------|--------|--------|--------|--------|-------|---|---|---|---|---|---|---|---------|
| TOTAL OPERATING REVENUES | 17,626 | 41,500 | 37,240 | 29,020 | 1,150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126,535 |
|---------------------------------|--------|--------|--------|--------|-------|---|---|---|---|---|---|---|---------|

| | | | | | | | | | | | | | |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| TOTAL AVAILABLE FUNDS | 1,991,989 | 1,963,908 | 1,943,732 | 1,900,757 | 1,816,188 | 1,805,317 | 1,796,120 | 1,786,923 | 1,777,726 | 1,768,529 | 1,759,332 | 1,750,135 | 2,102,320 |
|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

| | | | | | | | | | | | | | |
|---------------------------------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| OPERATING EXPENDITURES: | 36,523 | 24,320 | 25,119 | 27,741 | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 114,855 |
| Administration Expense | 21,056 | 21,153 | 28,750 | 41,235 | 521 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 112,715 |
| Maintenance Expense | 165 | 40 | 590 | 790 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,585 |
| Publicity Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Attendance Expense | 193 | 0 | 0 | 379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 572 |
| Miscellaneous Fair Expense | 0 | 0 | 3,032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,032 |
| Premium Expense | 995 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,018 |
| Exhibit Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Horse Show | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment Expense | 1,966 | 2,492 | 4,396 | 6,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,226 |
| Interim Expense | 0 | 0 | 785 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 785 |
| Equipment Expense - Operating | 55 | 1,043 | 126 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,230 |
| Prior Year Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash Shortage / Overage - Gates | 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 |
| Depreciation Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | |
|---------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|---------|
| TOTAL EXPENDITURES | 70,150 | 58,267 | 71,995 | 85,719 | 10,870 | 9,197 | 9,197 | 9,197 | 9,197 | 9,197 | 9,197 | 9,197 | 361,382 |
|---------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|---------|

| | | | | | | | | | | | | | |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ENDING RESERVE | 1,921,839 | 1,905,640 | 1,871,737 | 1,815,038 | 1,805,317 | 1,796,120 | 1,786,923 | 1,777,726 | 1,768,529 | 1,759,332 | 1,750,135 | 1,740,938 | 1,740,938 |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|