

## STATEMENT OF OPERATIONS - OPERATING FUND

**Santa Cruz County Fair, 14th DAA**

Legal name of fair

**Watsonville**

Location

SUMMARY : January 1, 2013 to December 31, 2013	Account Number	Actual 2013
RESOURCES, January 1	29100	2,153,058
Unrestricted net resources		110,987
Restricted resources		0
Investment in capital assets		2,042,070
Subtotal		2,153,057
RESOURCES ACQUIRED:		
OPERATING REVENUES (from page 2)		1,396,776
Section 19630, B & P Code		
State (Local/Base) Allocations (to Page 2):	31200	30,000
Fiscal & Administrative Assistance (F&E) (to Page 2):	31300	
Capital Project Reimbursement Funds (from sched 8-A)	31900	0
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000	
Other (e.g., M. Flex used for oper.) (from sched 8-B & to Page 2)	34000	13,085
TOTAL RESOURCES		3,592,918
RESOURCES APPLIED:		
Operating Expenditures (from page 2)		1,508,259
Other Operating Exenditures (e.g., audit adjustments)		
Subtotal - Operating Expenditures (Excluding Depreciation)		1,508,259
Depreciation Expense (from Page 10)		110,960
TOTAL EXPENDITURES		1,619,219
RESOURCES, December 31	29100	1,973,699
Unrestricted net resources		33,506
Restricted resources		
Investment in capital assets net of related debt		1,940,193
Subtotal		1,973,699
RESERVE PERCENTAGE		2%
Please list the theme of your fair for this reporting period: _____		
CEO	Date	

Fair: Santa Cruz County Fair, 14th DAA

<b>Summary of Operations</b>	Account Number	Actual Jul-05
<b>OPERATING REVENUES:</b>		
Admissions to Grounds	41000	409,291
Industrial and Commercial Space	41500	58,633
Concessions	42000	227,215
Exhibits	43000	18,026
Horse Show	44000	19,425
Craft Faire	45000	
Horse Racing (Satellite Wagering)	45005	
Fair Attractions	46000	
Motorized Racing	46109	
Interim Attractions	46009	
Miscellaneous Fair	47000	121,581
Miscellaneous Non-Fair Programs	47005	
Interim Revenue	48000	526,528
Prior Year Revenue Adjustment	49000	14,550
Other Operating Revenue	49500	1,527
<b>TOTAL OPERATING REVENUES (to page 1)</b>		<b>1,396,776</b>
<b>OPERATING EXPENDITURES:</b>		
Administration	50000	222,015
Maintenance & General Operations	52000	667,926
Publicity	54000	112,957
Attendance Operations	56000	91,030
Miscellaneous Fair	57000	61,267
Miscellaneous Non-Fair Programs	57005	
Premiums (For Exhibit programs only)	58000	16,902
Exhibits	63000	105,133
Horse Show	64000	15,008
Craft Faire	65000	
Horse Races (Satellite Wagering)	65005	
Fair Entertainment Expense	66000	124,003
Motorized Racing	66109	
Interim Expense	66009	58,517
Equipment (Funded by Fair)	72300	732
Prior year expense adjustment	80000	32,743
Cash (over/under)	85000	27
Other Operating Expense	94000	
<b>TOTAL OPERATING EXPENDITURES (to page 1)</b>		<b>1,508,259</b>
Depreciation Expense	90000	110,960
State (Local/Base) Allocation (from Page 1)	31200	30,000
Other Funding (e.g. County, M. Flex, Fiscal Ass't) (from Page 1)	Various	13,085
<b>NET PROFIT/LOSS AFTER DEPRECIATION EXPENSE</b>		<b>(179,358)</b>
<b>NET PROFIT/LOSS BEFORE DEPRECIATION EXPENSE</b>		<b>(68,398)</b>

Fair: Santa Cruz County Fair, 14th DAA

DETAIL OF REVENUES	Account Number	Actual 2013
<b>ADMISSIONS TO GROUNDS</b>		
Gate Admissions	40000-00-000-1000	367,293
Discount Fair Admissions	DISAD	41,998
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>409,291</b>
<b>INDUSTRIAL &amp; COMMERCIAL SPACE</b>		
Outside Commercial Space	41010-00-000-1000	56,983
Inside Commercial Space	41020-00-000-1000	1,650
		<b>58,633</b>
<b>CONCESSION REVENUE:</b>		
Carnival	40500-00-000-1000	71,031
Carnival Pre-Sale	40510-00-000-1000	1,566
Carnival Pre-Sale POP	40520-00-000-1000	0
Food Concession	42100-00-000-1000	128,324
Non-Food Concession	42200-00-000-1000	2,800
Alcohol Concession	42300-00-000-1000	23,495
<b>TOTAL CONCESSION REVENUE</b>		<b>227,215</b>
<b>EXHIBIT REVENUE:</b>		
Entry Fees	ENTRY	6,919
Donated & Sponsored Awards	43100-80-000-1000	2,293
Advertising Premium Book	43200-80-000-1000	0
Other Misc Revenue	48700-80-000-1000	7,759
Sponsorship - Trophies & Ribbons	48800-80-000-1000	55
Sponsorship - Legos	48800-80-000-1415	1,000
<b>TOTAL EXHIBIT REVENUE</b>		<b>18,026</b>
<b>HORSE SHOW REVENUE:</b>		
Entry Fees	43000-40-000-1100	13,855
Sponsorship	43010-40-000-1100	1,925
Stall Fees	48800-40-000-1100	3,645
<b>TOTAL HORSE SHOW REVENUE</b>		<b>19,425</b>
<b>LIVE HORSE RACING REVENUE</b>		
Admissions	45100	
Track Commissions	45200	
Program Sales	45300	
Concessions	45400	
Other	45500	
<b>TOTAL LIVE HORSE RACING REVENUE</b>	45000	-
<b>SATELLITE WAGERING:</b>		
See Attached Summary for Details		
<b>TOTAL SATELLITE WAGERING</b>	45005	

Fair: Santa Cruz County Fair, 14th DAA

DETAIL OF REVENUES		Account Number	Actual 2013
<b>FAIR ATTRACTIONS REVENUE</b>			
		46100	-
		46200	-
		46210	-
		46300	-
		46400	-
		46500	-
		46600	-
	TOTAL FAIR ATTRACTIONS	46000	-
<b>MOTORIZED RACING REVENUE</b>			
	TOTAL MOTORIZED RACING REVENUE	46109	-
<b>INTERIM ATTRACTIONS REVENUE</b>			
		46109	-
		46209	-
		46309	-
		46909	-
	TOTAL INTERIM ATTRACTIONS	46009	-
<b>MISCELLANEOUS FAIR REVENUE (DO NOT include Jr. Livestock Auction)</b>			
	Admission - Gala	40000-00-000-1050	11,321
	Entry Fees - JFB	43000-35-000-1000	0
	Stall Fee	43010-00-000-1000	2,100
	Parking Revenue	45000-00-000-1000	75,806
	Camp Parking	46500-00-000-1000	6,465
	Utility Fee Reimbursement	48500-00-000-1000	0
	Other Misc Revenue	48700-00-000-1000	401
	Other Misc Revenue - JFB	48700-35-000-1000	0
	Sponsorship	48800-00-000-1000	24,034
	Fairtime Donation	48830-00-000-1000	499
	Sponsorship - Livestock Awards	48840-00-000-1000	956
	TOTAL MISCELLANEOUS FAIR		121,581
<b>MISCELLANEOUS NON-FAIR PROGRAMS                      HOLIDAY CRAFT FAIR</b>			
		47915	-
		47925	-
		47935	-
		47945	-
		47955	-
	Misc. non-Fair Concessions	47305	-
	TOTAL MISCELLANEOUS NON-FAIR PROGRAMS	47005	-

Fair: Santa Cruz County Fair, 14th DAA

DETAIL OF REVENUES	Account Number	Actual 2013
<b>INTERIM REVENUE</b>		
Food Concession	42100-00-000-3000	1,187
Concession - Heritage Foundation	42101-00-000-3000	19,130
Entry Fees - Horse Show - Interim	43000-40-000-4000	(295)
Parking Revenue	45000-00-000-3000	48,498
Building Rental	46100-00-000-3000	0
Building Rental - Rodger House	46100-00-ROD-3000	1,267
Building Rental - Crosetti Bldg	46100-00-CRO-3000	78,974
Building Rental - Harvest Bldg	46100-00-HAR-3000	55,788
Building Rental - Arts Bldg	46100-00-ART-3000	15,174
Building Rental - Grange	46100-00-GRA-3000	1,195
Building Rental - Other	46100-00-OTH-3000	6,400
Building Rental - Heritage Hall	46100-00-HER-3000	18,099
Ground Rental - Amphitheater	46200-00-AMP-3000	1,110
Ground Rental - Horse Arena	46200-40-HSA-4000	119,980
Ground Rental - Farmers Market	46200-00-FAR-3001	14,611
Ground Rental - Racetrack	46200-00-RAC-3000	60,000
Ground Rental - Other	46200-00-OTH-3000	77,747
Equipment Rental	46300-00-000-3000	0
Camp Parking	46500-00-000-3000	6,520
Utility Fee Reimbursement	48500-00-000-3000	0
Other Misc Revenue	48700-00-000-3000	1,143
<b>TOTAL INTERIM REVENUE</b>		<b>526,528</b>
<b>PRIOR YEAR REVENUE ADJUSTMENT</b>		
Prior Year Revenue	49000-00-000-0000	14,550
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>14,550</b>
<b>OTHER OPERATING REVENUE</b>		
Other Operating Revenue	48700-00-000-0000	1,523
Interest Earnings	48710-00-000-0000	4
<b>TOTAL OPERATING REVENUE</b>		<b>1,527</b>

DETAIL OF EXPENSES	Account Number	Actual 2013
<b>ADMINISTRATION EXPENSE</b>		
Salaries & Wages - Perm	50000-11-000-0000	0
Salaries & Wages - Temp	50100-11-000-0000	43,874
Compensated Leave	50300-11-000-0000	(2,451)
Employee Benefits	51000-11-000-0000	1,025
Payroll Taxes	51100-11-000-0000	2,461
Worker's Comp	51200-11-000-0000	1,246
Unemployment Insurance	51300-11-000-0000	0
Current year - Bad Debt Expense	53000-11-000-0000	37
Bank / CC Charges	54000-11-000-0000	3,633
Director Expense	56000-11-000-0000	0
Dues & Subscription	57000-11-000-0000	4,817
Insurance	60000-11-000-0000	36,248
Other Misc Expense	65000-11-000-0000	28,315
Licenses & Permits	65010-11-000-0000	2,230
Postage	67000-11-000-0000	2,178
Professional Services	69000-11-000-0000	83,436
Audit Cost	69040-11-000-0000	0
Office Supplies & Expense	74000-11-000-0000	4,176
Telephone	75000-11-000-0000	8,446
Strategic Planning	76000-11-000-0000	0
Travel / Training Expense	77000-11-000-0000	2,342
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>222,015</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>		
Salaries & Wages - Perm	50000-12-000-0000	50,815
Salaries & Wages - Temp	50100-12-000-0000	151,756
Employee Benefits	51000-12-000-0000	26,738
Payroll Taxes	51100-12-000-0000	6,000
Worker's Comp	51200-12-000-0000	5,700
Electricity, Gas, Propane, Sewer, Water	UTILI	129,755
Maint of Building - Crosetti	64000-12-CRO-0000	2,469
Maint of Building - Harvest	64000-12-HAR-0000	5,110
Maint of Building - Arts	64000-12-ART-0000	1,160
Maintenance of Grounds	64000-12-OTH-0000	145,432
Maintenance of Building	64000-12-000-0000	9,352
Maintenance of Restroom	64000-12-RES-0000	25,543
Maintenance of Horse Arena	64000-12-HSA-0000	30,088
Maint of Building - Rodger House	64000-12-ROD-0000	332
Maint of Building - Heritage Hall	64000-12-HER-0000	1,162
Maint of Building - Poultry Barn	64000-12-POU-0000	783
Maintenance of Equipment	64010-12-000-0000	25,999
Special Repairs & Maintenance	64020-12-000-0000	0
Temp Electrical Work	64030-12-000-0000	0
Other Misc Expense	65000-12-000-0000	23,235
Professional Service Maintenance	69000-12-000-0000	5,626
Rental - Maintenance Equipment	72000-12-000-0000	6,835
Security Alarm Service - MN	73000-12-000-0000	759
Maint of Building - Poultry Barn	73000-12-POU-0000	0
Trash Removal / Clean-Up	78000-12-000-0000	13,276
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>667,926</b>

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DETAIL OF EXPENSES	Account Number	Actual 2013
<b>PUBLICITY EXPENSE</b>		
Advertising	52000-13-000-1000	105,578
Professional Services	69000-13-000-1000	5,548
Promotional Expense	71000-13-000-1000	1,816
Public Relations	71010-13-000-1000	0
Supplies & Expenses	74000-13-000-1000	15
<b>TOTAL PUBLICITY EXPENSE</b>		<b>112,957</b>
<b>ATTENDANCE OPERATIONS</b>		
Salaries & Wages - Temp	50100-70-000-1000	5,925
Employee Benefits	51000-70-000-1000	0
Payroll Taxes	51100-70-000-1000	86
Worker's Comp	51200-70-000-1000	171
Other Misc Expense	65000-70-000-1000	445
Professional Services	69000-70-000-1000	23,890
Fairtime Security	73000-70-000-1000	53,857
Fairtime Sheriff	73010-70-000-1000	0
Supplies & Expense	74000-70-000-1000	6,656
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>91,030</b>
<b>MISCELLANEOUS FAIR EXPENSE (DO NOT include Jr. Livestock Auction)</b>		
Salaries & Wages - Temp - MN	50100-12-000-1000	19,606
Employee Benefits - MN	51000-12-000-1000	0
Payroll Taxes - MN	51100-12-000-1000	284
Worker's Comp - MN	51200-12-000-1000	567
Salaries & Wages - Temp - Parking	50100-40-000-1000	10,985
Employee Benefits - Parking	51000-40-000-1000	0
Payroll Taxes - Parking	51100-40-000-1000	159
Worker's Comp - Parking	51200-40-000-1000	282
Other Misc Expense	65000-40-000-1000	11,348
Other Misc Expense-Gala	65000-40-000-1050	1,362
Supplies & Expense - Parking	74000-40-000-1000	2,003
Supplies & Expense - JFB	74000-35-000-1000	900
Exhibit Guide	74010-40-000-1000	5,843
Trash Removal	78000-40-000-1000	7,928
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>61,267</b>
<b>MISCELLANEOUS NON-FAIR PROGRAMS</b>		
	57935	-
	57945	-
	57955	-
	57965	-
	57975	-
	57985	-
<b>TOTAL MISC. NON-FAIR PROGRAMS</b>	57005	0

Fair: Santa Cruz County Fair, 14th DAA

DETAIL OF EXPENSES	Account Number	Actual 2013
<b>PREMIUM EXPENSE (Excluding Horse Show)</b>		
Cash Awards	66000-80-000-1000	13,568
Trophies/Ribbons/Medals	66010-80-000-1000	3,334
<b>TOTAL PREMIUM EXPENSE</b>		<b>16,902</b>
<b>EXHIBIT EXPENSE</b>		
Salaries & Wages - Perm	50000-80-000-1000	15,508
Salaries & Wages - Temp	50100-80-000-1000	0
Compensated Leave	50300-80-000-1000	0
Employee Benefits	51000-80-000-1000	13,502
Payroll Taxes	51100-80-000-1000	1,537
Worker's Comp	51200-80-000-1000	669
Decorations	55000-80-000-1000	0
Other Misc Expense	65000-80-000-1000	0
Professional Svcs - Judges	69010-80-000-1000	7,725
Professional Svcs - Dept Contracts	69020-80-000-1000	15,913
Rental - Tent & Booth	72020-80-000-1000	19,580
Supplies & Expense	EXSUP	29,589
Carcass Contest	74010-80-000-1000	1,111
<b>TOTAL EXHIBIT EXPENSE</b>		<b>105,133</b>
<b>HORSE SHOW EXPENSE (Including Premiums)</b>		
Other Misc Expense	65000-40-000-1100	0
Trophies, Medals, Ribbons	66010-40-000-1100	1,876
Professional Services - Judges	69000-40-000-1100	5,025
Supplies & Expense	74000-40-000-1100	2,870
Cattle Fees	74010-40-000-1100	5,237
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>15,008</b>



Fair: Santa Cruz County Fair, 14th DAA

DETAIL OF EXPENSES	Account Number	Actual 2013
<b>HORSE RACING EXPENSE LIVE</b>		
Salaries & Wages	65100	
Salaries & Wages (Pari-Mutuel)	65200	
Employee Benefits	65210	
Payroll Taxes	65220	
Worker's Compensation Insurance	65230	
Professional Srvices	65300	
Supplies and Expense	65400	
Rental	65600	
Other	65700	
<b>TOTAL HORSE RACING LIVE</b>	<b>65000</b>	<b>-</b>
<b>SATELLITE WAGERING EXPENSE</b>		
See Attached Summary for Details		
<b>TOTAL SATELLITE WAGERING</b>	<b>65005</b>	<b>-</b>
<b>FAIR ENTERTAINMENT EXPENSE</b>		
Salaries & Wages - Temp	50100-75-000-1000	6,558
Compensated Leave	50300-75-000-1000	0
Employee Benefits	51000-75-000-1000	0
Payroll Taxes	51100-75-000-1000	95
Worker's Comp	51200-75-000-1000	190
Grounds Entertainment	58000-75-000-1000	57,260
Amphitheater Entertainment	58010-75-000-1000	22,147
Sounds, Light, Radios	58020-75-000-1000	13,000
Professional Service	69000-75-000-1000	11,000
Supplies & Expense	74000-75-000-1000	13,753
<b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>		<b>124,003</b>
<b>MOTORIZED RACING EXPENSE:</b>		
MOTORIZED RACING EXPENSE:	66109	
<b>INTERIM EXPENSE</b>		
Interim Security	73000-40-000-3000	46,234
Interim Sheriff	73010-40-000-3000	9,013
Supplies & Expense - Horse Show - Interim	74000-40-000-4000	0
Supplies & Expense - Farmer's Market	74000-00-000-3001	3,270
<b>TOTAL INTERIM EXPENSE</b>		<b>58,517</b>

Fair: Santa Cruz County Fair, 14th DAA

<b>DETAIL OF EXPENSES</b>	Account Number	Actual 2013
<b>EQUIPMENT EXPENSE (LIST)</b>		
Non Capitalizeed (cost less than \$5,000 and life less than one year)		
Equipment Expense	87500-00-000-0000	732
<b>TOTAL EQUIPMENT EXPENSE</b>		<b>732</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>		
Prior Year Expense Adjustment	80000-00-000-0000	32,743
Prior Year Depreciation Expense Adjustment	80010-00-000-0000	0
Prior Year Bad Debt	80020-00-000-0000	0
<b>TOTAL PRIOR YEAR EXPENSE ADJUSTMENT</b>		<b>32,743</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>		
CASH Shortages & Overages	85100-00-000-0000	27
<b>TOTAL CASH (OVER)/UNDER</b>		<b>27</b>
<b>DEPRECIATION EXPENSE</b>		
Depreciation Expense	90000-00-000-0000	110,960
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>110,960</b>
<b>OTHER OPERATING EXPENSE</b>		
Loss on Sale of Asset	94010	
	93500	
	94500	
<b>TOTAL OTHER OPERATING EXPENSE</b>	<b>94000</b>	

STATEMENT OF FINANCIAL CONDITION

December 31, 2013

<b>ASSETS</b>		
Cash (#11100 thru #11820)*	115,685.39	
Cash - Junior Livestock Auction(#11700)	19,218.99	
Sub-Total Cash Accounts		134,904.38
Accounts Receivable (#13100-#13300)		8,839.41
JLA Accounts Receivable		4,488.75
Deferred Charges (#143000)		3,977.94
Other Assets (120 thru #162)		
Construction in Progress (#19000)	962.19	
Land (#19100)	8,500.00	
Building & Improvements (#19200)	4,340,298.39	
Less Accumulated Depreciation - Buildings (19201)**	(2,410,769.67)	
Equipment (#19300)	294,651.52	
Less Accumulated Depreciation (#19301)	(293,449.19)	
Sub-Total Property Accounts		1,940,193.24
<b>Adjustment for rounding</b>		
<b>TOTAL ASSETS</b>		<b>2,092,403.72</b>
<b>OBLIGATIONS &amp; NET RESOURCES</b>		
Insurance Fees Payable (#21100)	0.00	
Accounts Payable (#21200, #21250, #21300)	52,317.90	
JLA Accounts Payable	0.00	
Workers Comp/ General Liability (#21250)	0.00	
Payroll Taxes	73.00	
Payroll Liabilities (#22100 thru #22600)	0.00	
Payroll Withholdings	53.94	
Deferred Revenue (#22800)	25,365.00	
Guarantee Deposits (#24100)	12,670.00	
Compensated Absences Liability (#24500)	4,516.68	
Long Term Debt (#250000)	0.00	
JLA Consignment (25200)	0.00	
Total Obligations		94,996.52
<b>NET RESOURCES</b>		
Reserve for Junior Livestock Auction (#25100)	23,707.74	
Total Net Resources (#29100 and any sub-accounts for restricted net resources)	1,973,698.78	
Unrestricted Net Resources	33,505.60	
Restricted Net Resources (sub-accounts optional)		
Investment in Capital Assets, Net of Related Debt	1,940,193.18	
Total Net Resources (check figure - should equal #29100)	1,973,698.78	
Total Resources/Reserves		1,997,406.52
<b>Adjustment for rounding</b>		0.68
<b>TOTAL OBLIGATIONS &amp; RESOURCES</b>		<b>2,092,403.72</b>

## SCHEDULE OF ACCOUNTS RECEIVABLE

AND

## ACCOUNTS PAYABLE

December 31, 2013

Santa Cruz County Fair, 14th DAA

ACCOUNTS RECEIVABLE (#131-133):	Year	Name	Amount
		<u>General Accounts Receivable</u>	
	12/31/2007	Overpayment OT Employee A - 2007	20,000.00
	5/31/2013	AR - EDD for 2013 SDI A. Navarro	163.05
	6/5/2013	AR - EDD for 2012 SDI A. Navarro	309.03
	12/5/2013	District 8 Tri County Riders	500.00
	12/31/2011	Franchise Tax Board-T. Anguiano	91.13
	9/30/2012	NSF Check on 9/17/12, David Lira/Judy He	200.00
	8/16/2013	Ocean Speedway	1,198.54
	7/31/2013	Return Item on 7/15/13	300.00
	7/26/2013	Scottish Renaissance Festival	4,060.25
	5/13/2013	Sun Coast Pinto Show	1,520.00
	12/31/2013	4th Qtr LAIF Interest	0.94
	12/31/2013	US Treasury	9.92
	12/31/2013	US Treasury	238.39
	12/31/2013	US Treasury	116.16
	12/31/2013	Cooks Kitchen	132.00
		TOTAL General Accounts Receivable	28,839.41
		<u>Junior Livestock Auction</u>	
	2008	Jimmy Saldate	1,850.00
	2013	Louis & Cherri Huntley	73.00
	2013	TM Irrigation	2,565.75
		TOTAL JLA AR:	4,488.75
Less Allowance for Doubtful Accts.			(20,000.00)
Total Accounts Receivable per Schedule 1			\$ 13,328.16
ACCOUNTS PAYABLE (#212):	Year	Name	
	2013	General Accounts Payable (See Aged-AP Report)	52,317.90
Total Accounts Payable per Schedule 1			\$ 52,317.90

(Legal Name of Fair)

December 31, 2013

	Operation Fund	Premium Account	Payroll Account
NAME OF BANK	Rabobank	Rabobank	Rabobank
Balance per bank statement	106,378.91	7,505.61	6,188.00
Add: Deposits not credited by bank			
Deduct: Outstanding checks	8,675.01	1,410.75	
ADJUSTED BALANCE IN BANK	97,703.90	6,094.86	6,188.00
Balance per General Ledger	97,703.90	6,094.86	6,188.00
Add: Deposits or bank credits not recorded			
Deduct: Checks or bank debits not recorded			
ADJUSTED BALANCE PER BOOKS	97,703.90	6,094.86	6,188.00
	Time Deposits	Junior Livestock	Savings Account
NAME OF BANK	LAIF	Rabobank	Santa Cruz County Bank
Balance per bank statement	1,459.25	23,362.19	
Add: Deposits not credited by bank			
Deduct: Outstanding checks		4,143.20	
ADJUSTED BALANCE IN BANK	1,459.25	19,218.99	-
Balance per General Ledger	1,459.25	19,218.99	
Add: Deposits or bank credits not recorded			
Deduct: Checks or bank debits not recorded			
ADJUSTED BALANCE PER BOOKS	1,459.25	19,218.99	-
	Savings Account	Livestock Awards	CD Account
NAME OF BANK	Santa Cruz County Bank	Santa Barbara Bank & Trust	Santa Cruz County Bank
Balance per bank statement	2,343.20	1,496.18	
Add: Deposits not credited by bank			
Deduct: Outstanding checks			
ADJUSTED BALANCE IN BANK	2,343.20	1,496.18	-
Balance per General Ledger	2,343.20	1,496.18	
Add: Deposits or bank credits not recorded			
Deduct: Checks or bank debits not recorded			
ADJUSTED BALANCE PER BOOKS	2,343.20	1,496.18	-

Petty Cash

300.00

Change Fund

0.00

Change Fund

100.00

Total All Accounts

134,904.38

2013 FAIR STATISTICS

GROUPS ADMISSIONS	Price per Ticket	Number of Tickets	Amount
<b>PAID</b>			
Gate Admissions			
Adult	10.00	31,111	311,110
Youth	5.00	5,363	26,815
Senior	8.00	3,318	26,544
Senior Day	5.00	564	2,820
Education Day			-
Over/Short			-
Discounted Admissions	various	9,222	42,002
Exhibitor Passes			-
Livestock Passes			-
<b>TOTAL PAID ADMISSIONS</b>		<b>49,578</b>	<b>409,291.00</b>
<b>FREE</b>			
Courtesy Pass Admissions		600	
Credential Admissions		2,614	
Children under 12 Admitted Free		9,296	
Education Day		4,512	
Other		835	
<b>TOTAL FREE ADMISSIONS</b>		<b>17,857</b>	
<b>TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)</b>		<b>67,435</b>	<b>409,291.00</b>
Cash over/under (Account 85000)			

**Courtesy Pass Admissions as Percent of Prior Year Gross Paid Admissions**

(Not to exceed 4% per Food and Ag Code Section 3026)

Courtesy pass admissions - current year	600
Total number paid admissions - prior year	47,499
Percent	1.3%

PARKING REVENUE	NUMBER	PRICE	TOTAL REVENUE	% PAID TO
Fairtime (Account 47100)	15,161	5.00	75,805.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
<b>TOTAL Acct. 47100</b>	<b>15,161</b>		<b>75,805.00</b>	

**Permanent Positions on Payroll for 2012**

ACCT. NO.	Expenditure Classification  CIVIL SERVICE CLASS TITLE	Total Number of Months	Pay Rate		Total Per Account	
			Amount	Per	Acct No.	Account Totals *
50000-12-000-000	Aurelio Navarro	12	3,680.00	Mo	50000-12-000-000	44,160
	PLP	6	(170.02)	Mo	50000-12-000-000	-1,020
	Overtime	1	7,675.05	Year	50000-12-000-000	7,675
						<b>50,815</b>
50000-80-000-100	Emily Grunewald	5	3,136.00	Mo	50000-80-000-100	15,680
		1	579.20	Mo	50000-80-000-100	579
	PLP	1	(26.76)	Mo	50000-80-000-100	-27
	PLP	5	(144.88)	Mo	50000-80-000-100	-724
						<b>15,508</b>

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

**Santa Cruz County Fair, 14th DAA**

(Legal Name of Fair)

	2,013
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>4,635,329</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>	
Land	
Buildings & Improvements:	
Major Maintenance (MMP) Projects	
ADA Projects	
Building Improvements	8,121
Land Improvements	
Leasehold Improvements	
New Construction	
Construction in Progress	962
Equipment	
Other (Adj to match Sch 7 to GL & Prop ledger)	
Other: PY Fixed Asset adjustments (Crosetti Hall Re-Roof)	
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>	<b>9,083</b>
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>4,644,412</b>
<b>DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):</b>	
Land	0
Buildings & Improvements	0
Equipment	
Other Fixed Assets	0
Other:	0
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>	<b>0</b>
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>4,644,412</b>
<b>DEPRECIATION:</b>	
Accumulated Depreciation, January 1	2,593,259
Prior Year Depreciation Expense Adjustment	
Annual Depreciation Expense (from page 10)	110,960
Accumulated Depreciation, December 31	2,704,219
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>1,940,193</b>
<b>LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>0</b>
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1 and Schedule 1)</b>	<b>1,940,193</b>



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

Schedule 8A

**Santa Cruz County Fair, 14th DAA**

(Legal Name of Fair)

	<b>Account Number</b>	<b>Actual 2013</b>
SUMMARY: January 1, 2013 to December 31, 2013		
<b>RESOURCES APPROPRIATED IN PRIOR YEAR</b>		0
RESOURCES ACQUIRED (Both cash rec'd & funds held at CCA)		
Revenue Generating Funds	31900	0
Major Maintenance (MMP) Funds	31900	
ADA Funds	31900	
Emergency Repairs Funds	31900	
Millennium Flex Funds (Used for capitalized assets only)	31900	
Grants from Outside Entities	31700	
Other	31900	
Other Prior year Project reimbursement	31900	
Other Prior year fixed asset adjustment	31900	
<b>TOTAL RESOURCES (to Page 1)</b>		0
RESOURCES APPLIED (Run through Fair's accounting system) :		
Construction in Progress	19000	
Land	19100	
Buildings & Improvements	19200	
Equipment	19300	
Leasehold Improvements	19400	
Other Prior year fixed asset adjustment	31900	
Other (Specify)		
<b>TOTAL Non-Fair Funds Run Through Fair's Books</b>		0
RESOURCES APPLIED (Paid directly by CCA)		
Construction in Progress	19000	
Land	19100	
Building & Improvements	19200	
Equipment	19300	
Leasehold Improvements	19400	
Other (2006 Proj close Elect Phase III funding not reported, Water System Upgrade)		
<b>TOTAL Non-Fair Funds Paid Directly by CCA</b>		0
<b>REMAINING RESOURCES TO BE APPROPRIATED FOR FOLLOWING YEAR</b>		0

**RECONCILIATION OF NON-FAIR FUNDS  
USED FOR OPERATING PURPOSES**

<b>Other Resources Acquired:</b>		1244.83
<b>Description:</b>		<b>Amount</b>
2013 C&N Tractor		6,805.92
2013 Big Creek Lumber		5,034.29
<b>TOTAL FUNDS RECEIVED - ACCOUNT # 34000 (to Page 1)</b>		<b>\$13,085.04</b>

**Expenditures:**

Account	Description	Amount
	Other Operating Expenses	13,085.04
		0.00
<b>TOTAL EXPENDITURES - ACCOUNT # 94500 (to Page 10)</b>		<b>13,085.04</b>
<b>FUNDS REMAINING (Show as deferred revenue)</b>		<b>\$0.00</b>

**STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION**

Santa Cruz County Fair, 14th DAA

DETAIL	Account Number	Actual Jul-05
<b>RESOURCES, JANUARY 1:</b>	25100-30-000-2000	22,989
<b>AUCTION REVENUES:</b>		
Commission	41500-30-000-2000	16,787
Sponsorship	48800-30-000-2000	0
Prior Year Revenue	49000-30-000-2000	0
Other Misc Revenue	48700-30-000-2000	9,223
Interest Revenue	48710-30-000-2000	6
		26,017
<b>TOTAL RESOURCES AVAILABLE</b>		49,005.75
<b>AUCTION EXPENDITURES:</b>		
Bank/CC Charges	54000-30-000-2000	1,492
Other Misc Expense	65000-30-000-2000	6,841
Payment to Sellers	65010-30-000-2000	0
Professional Services	69000-30-000-2000	0
Publicity	71000-30-000-2000	0
Supplies & Expense	74000-30-000-2000	15,828
Prior Year Expense	80000-30-000-2000	1,137
<b>TOTAL EXPENDITURES</b>		25,298
<b>RESOURCES, DECEMBER 31:</b>	25100-30-000-2000	23,708
<b>NET EFFECT</b>		719
<b>INFORMATION ONLY:</b>		
Payment from Buyers / Payment to Sellers		
(Excluding the percentage retained to offset the expenses)	25200-30-000-2000	
percentage retained by fair/committee		3%

CEO

Date

**14th DAA (Santa Cruz County Fair)**  
**FEDERAL LABOR STANDARD ACT (FLSA) RECREATIONAL EXEMPTION**  
Please submit two copies of this form.

**2013 Monthly Gross Revenues**

*METHOD OF DETERMINING APPLICABILITY OF RECREATIONAL EXEMPTION*

**DO NOT INCLUDE STATE FUNDING.**

January	<u>13,512</u>
February	<u>31,911</u>
March	<u>37,743</u>
April	<u>59,974</u>
May	<u>38,124</u>
June	<u>71,070</u>
July	<u>133,169</u>
August	<u>62,138</u>
September	<u>812,346</u>
October	<u>137,775</u>
November	<u>65,050</u>
December	<u>(57,133)</u>
 TOTAL	 <u>1,405,679</u>

Lowest six months:	Amount	Highest six months:	Amount
<u>December</u>	<u>(57,135)</u>	<u>September</u>	<u>812,346</u>
<u>January</u>	<u>13,512</u>	<u>October</u>	<u>137,775</u>
<u>February</u>	<u>31,911</u>	<u>July</u>	<u>133,169</u>
<u>March</u>	<u>37,743</u>	<u>June</u>	<u>71,070</u>
<u>May</u>	<u>38,124</u>	<u>November</u>	<u>65,050</u>
<u>April</u>	<u>59,974</u>	<u>August</u>	<u>62,138</u>
 TOTAL	 <u>124,129</u>	 TOTAL	 <u>1,281,548</u>

The total of the lowest six months divided by the total of the highest six months =

9.69%

If the result exceeds 33 1/3% or .333, your exemption is lost for 2014 and overtime should be paid to temporary employees accordingly.