

# CORRESPONDENCE

**No Correspondence received**

# CONSENT CALENDAR

# 14th District Agricultural Association

SANTA CRUZ COUNTY FAIR

Established 1885

## Board of Directors' Meeting

### MINUTES

Tuesday, July 25, 2023 at 1:30 PM Pacific Time (US and Canada)

**Directors:** Stephanie Fontana, Tony Campos, Lupe Flores, Michael Pruger, Dana McRae, Rachel Wells, Nick Calubaquib.

**Interim Manager:** Zeke Fraser [ceo@santacruzcountyfiar.com](mailto:ceo@santacruzcountyfiar.com)

**Secretary:** Donna J. Steward

Items listed on this Agenda may be considered in any order at the discretion of the President. All Items so listed may be considered for action. Any Item not listed on the Agenda will not be discussed or considered by the Board.

#### CALL TO ORDER and PLEDGE OF ALLEGIANCE

President Michael Pruger called the meeting to order at 1:30 p.m., and asked everyone in attendance join him in saluting the flag. In attendance were Directors McRae, Fontana, Flores, Campos, Wells and Calubaquib.

#### ROLL CALL - Declaration of Quorum

There was a quorum.

#### PUBLIC COMMENTS:

Public comments included expression of concern regarding no new internal policies and procedures; the importance of complying with the Audit; a suggestion that items were missing from the Agenda, such as the contract for the Goat Hill Fair; a suggestion that prior Fair contracts were not in compliance; a suggestion that the Board needs to understand and ask questions about financial information presented in the Board Packets; mention that the Fairgrounds are not County run, but rather a state run organization; mention that the Racetrack has locked gates between the Track and the Fairgrounds, which impede Fairgrounds staff access, and mention that a fence had been bent to accommodate the Track Ticket Booth; and, mention that there is a trailer that has been fenced off near the Livestock Barns, and a recommendation that the Board and staff check into why the trailer is there.

#### CORRESPONDENCE:

1. Becky Steinbruner
2. Jessica Ayala

President Pruger mentioned that all of the correspondence from Ms. Steinbruner had been included in the Board Packet.

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## CONSENT AGENDA:

### 1. Board Meeting Minutes of June 27, 2023

Director Flores made a motion to approve the Board Meeting Minutes for June 27, 2023. The motion was seconded by Director Wells.

**The motion passed with 7-Ayes.**

### 2. New Bank Signature Cards

### 3. Farmer's market Contract Renewal

### 4. Fair Contracts on Consent Agenda:

a. Sponsors

b. Vendors/Concessions

c. Miscellaneous

Director McRae made a motion to approve Consent Agenda Items 2 through 4. The motion was seconded by Director Flores.

**The motion passed with 7-Ayes.**

## FINANCIAL:

### 1. Reports from CFSA for April, May June 2023

Public comment included mentioned that the Reports show zero for alcohol sales, and asked that the Reports be updated to include information regarding alcohol sales; and, mention that no Race Track revenue is listed in the three monthly reports. .

CEO/Manager Fraser advised that there is an Interim Agreement between the Foundation and the Fairgrounds, and that it provides for 25% of sales going to the Fairgrounds; advised that staff is still working to get a monthly payment from the Foundation, and staff is still working to make sure that all financial information has been corrected; advised that April and May have been completed and have been sent to CFSA; mentioned that the June Report is not yet complete; and, mentioned that staff had received payment from the Race Track last week.

Director Wells made a motion to accept the April Financial Report. The motion was seconded by Director Fontana.

**The motion passed with 7-Ayes.**

Director Fontana made a motion to accept the May Financial Report. The motion was seconded by Director Wells.

**The motion passed with 7-Ayes.**

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Director Wells made a motion to Re-Agendize the June Financial Report. The motion was seconded by Director Fontana.

**The motion passed with 7-Ayes.**

### **OLD BUSINESS**

#### **1. Operating Budget for 2023**

CEO/Manager Fraser advised that he had just received his login information from the state, and he has just now begun to dig into the Budget; and, requested that the Operating Budget for 2023 be Re-Agendized for the next meeting.

Director Fontana made a motion to Re-Agendize the Operating Budget for 2023 for a month. The motion was seconded by Director Flores.

**The motion passed with 7-Ayes.**

#### **2. Contract between the 14<sup>th</sup> DAA and Fairgrounds Foundation/Alcohol & Annual**

Public comment included questions about whether the old contract with the Foundation was still in effect, and how much longer it was going to take to have a new contract in place.

CEO/Manager Fraser reiterated that the Interim Agreement with the Foundation included a payment of 25% of all sales to the Fairgrounds; mention that the parties are working with the state regarding a new contract, and that is adding time to the process; and, advised that that this Item needed to be Re-Agendized for the next meeting.

Director Campos made a motion to Re-Agendize the Contract between the 14<sup>th</sup> DAA and Fairgrounds Foundation/Alcohol & Annual. The motion was seconded by Director Wells.

**The motion passed with 7-Ayes.**

#### **3. Barns Status/CCA**

CEO/Manager Fraser advised that staff had been in contact with the California Construction Authority; advised that an Engineer has been working on the Barns Project; advised that members from the California Construction Authority were planning a trip to the Fairgrounds to view the proposed Project; advised that a short term fix has been discussed; and, advised that a backup plan (rental of tents) has been discussed, and that staff had until August 25, 2023, to implement that the tent rental plan if need be.

### **NEW BUSINESS**

#### **1. Bagley-Keene Provision Expiration**

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CEO/Manager Fraser advised that on June 30, 2023, Senate Bill 189, Section 20 had expired, and gave an overview of the ending of public comments via Zoom at meetings; mentioned that having Zoom Meetings costs approximately \$1,500 to \$2,000 per meeting, depending on the length of the Meeting; and, recommended continuing the Zoom Meetings for a little while longer, but with the understanding that there would be no public comments from Zoom participants.

Public comment included finding a less expensive way to record/broadcast the Meetings; a question about the number that attend the meeting via Zoom; a suggestion that the Board Meetings be moved to the evening so that more members of the public can attend; and, information was presented that there is a new Bill pending before the legislature, regarding Zoom Meetings that would go into effect January 1, 2024.

Director Campos made a motion to continue with the Zoom Meetings, with no Zoom Member participation, until it is clear whether there will be a new Bill passed by the legislature regarding Zoom Meetings. The motion was seconded by Director Flores.

**The motion passed with 6-Ayes; Director McRae voted No.**

## **2. Proposal to Change Correspondence Submission Procedure**

CEO/Manager Fraser advised that he is proposing that a new email address be set up so that correspondence to the Board would go to that email address (*correspondence@santacruzcountyfair.com*), and proposed that clear instructions regarding how correspondence is to be submitted to the Board, be included on the Fairgrounds Website.

There was no public comment.

Director Fontana made a motion to accept the proposal. The motion was seconded by Director Wells.

**The motion passed with 7-Ayes.**

## **3. Heritage Hall – Review and Approval of Expansion Plans – needed for CCA review/approval**

Kirk Schmidt, on behalf of Heritage Hall Improvement Committee and the Foundation, gave an in-depth overview of the proposed New Bathrooms and Kitchen Projects for Heritage Hall; mentioned that there had been numerous conversations with the California Construction Authority regarding the proposed Project(s); advised that full plans for the Project(s) are in the Fairgrounds Office for viewing; advise that the Cooley Family was willing to make a significant donation towards the proposed Complete Kitchen Project; mentioned that Sacramento is recommending that air conditioning be included in the proposed Project(s); and, advised that he was seeking a motion to adopt the plans so that they can be submitted to the California Construction Authority for approval and movement towards the bidding process.

Discussion ensued regarding the length of time the building process would take; possible loss of

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revenue during the construction process; possibly doing the new construction in stages as the funding was available for the Project(s); and having air conditioning verses not having air conditioning.

Public comment included whether plans had been submitted to the Board prior to this meeting; where the public can go to view the plans; whether Deputy Flores had pledged monies for the Project(s); and, making accommodations for air conditioning in the construction, so that air conditioning might be added at a later date.

Director Campos made a motion to approve the submittal of the plans to the California Construction Authority. The motion was seconded by Director Wells.

**The motion passed with 7-Ayes.**

#### **4. Arena Drain Improvement Project**

Director Fontana, who is the Livestock Committee Chair, gave an overview of the flooding/water runoff issues during the floods earlier this year in the area of the Arena and the Livestock Barns; mentioned that French drains and or putting in drain lines to the sewer had been suggested; said that she would be reaching out for suggestions, and bids, to correct the problem(s); and, mentioned that this project needed to be added to the list of long term projects for the Fairgrounds.

Public comment included a suggestion to consider a pond with vegetation; a suggestion that the sewer lines can't handle any additional water; and, a suggestion to get in touch with the Water Authority that is currently doing a rather extensive project next to the Fairgrounds for suggestions.

Director McRae made a motion to direct staff to gather information regarding the proposed Drainage Project, so that the matter can be added to the Fairgrounds' Long Term Project List. The motion was seconded by Director Wells.

**The motion passed with 7-Ayes.**

### **REPORTS**

#### **1. SCC Fairgrounds Foundation Update**

Kirk Schmidt mentioned the Heritage Hog Fundraiser, and asked people to donate; asked for volunteers to assist with the planting of flowers at the Fairgrounds, and advised that the planting would take place from 4 p.m. to 6:30 p.m., this Thursday, June 27, 2023; advised that the Foundation is working on the Alcohol Contract with the Fairgrounds staff and the State; and, mentioned that there were no alcohol sales at the Speedway because there is no agreement between the Speedway and the Foundation.

Public comment included the fact that Dave Cavanaugh had donated the flowers to be planted; and, that information regarding the flower planting had been posted on the internet.

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### 2. Agricultural History Project Update

Carol advised that the Ag History staff participated in the Aptos and Scotts Valley Parades on the 4<sup>th</sup> of July; mentioned the 8<sup>th</sup> of July was the Second Saturday Event; mentioned the Chamber Dinner that will be held the end of July; mentioned that staff is working on Historic Projects, and gave an overview of those Projects; mentioned that staff is working on the “Yesterday’s Farm” display for the Fair; and, mentioned that staff is also working on lights for the Holiday Lights Event.

### 3. Livestock Committee – Director Fontana

Director Fontana advised that the Committee had cancelled their July meeting, and they have set up meeting dates and work days for the month of August; and, advised that to date, there were 90 entries for Livestock for the Fair.

### 4. Buildings and Grounds Committee – Directors Pruger and Campos

President Pruger advised that the trailer of one of the individuals who set up residence near the Childcare/Education Area was going to be moved tomorrow; advised that the eviction process for parties living on the Fairgrounds property illegally was ongoing; advised that the Board was aware of new trespassers on the Fairgrounds Property; and, advised that a large tree near the Ag History Building was going to have to come down within the week, as the trunk is more than half rotted.

Public comment included a question about whether the staff had applied to FEMA for storm relief funds, and mentioned that the closing date to apply had come and gone; and, questions about how much longer the evictions process would go on.

### BOARD MEETING DATES 2023

August 22, 2023, October 24, 2023, and December 5, 2023

President Pruger mentioned the upcoming Board Meeting dates.

### MANAGER REPORT

#### 1. FEMA Updates

CEO/Manager Fraser advised that FEMA had been out and inspected the damage at the Fairgrounds; advised that a FEMA Project Manager would be out to the Fairgrounds this week; and, advised that with the public’s assistance, the photos of the Fairgrounds before and after the flood damage had been secured and provided to FEMA.

#### 2. Fair Update

CEO/Manager Fraser advised that most of the contracts for the Fair had been signed and returned, except for the Entertainment Contracts, and advised that staff is still working diligently to get those back; advised that there is still work being done on minor contracts, and gave an overview of the



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status of the many of those contracts, including the one for parking; mentioned that marketing and artwork for the Fair is ongoing; mentioned that radio and newspaper ads are in process; mentioned that the prior administrative staff had booked halls right after the Fair, in violation of Fairgrounds policy, and that staff is going to have to get two weeks' worth of Fair cleanup work done in five days, in order to have the facilities ready in time for the rental contracts entered into for the halls; and, mentioned that there was a safety issue with the livestock ramp, and that the Foundation had stepped up to replace the ramp in time for the Fair.

Public comment included a question about training staff for the use of a forklift, and when that training might occur; and, a suggestion that the public be made aware that the Board had made a decision about the use of Zoom at the meetings, as well as the Zoom participation change, and that the Board had made a decision about a new correspondence submittal procedure.

Director Wells made a motion to move the meeting to Closed Session. The motion was seconded by Director Fontana.

President Pruger moved the meeting to Closed Session at 2:50 p.m.

### **CLOSED SESSION**

**The Board is authorized to meet in Closed Session for (a) the purpose of Pending Litigation (Government Code §11126 (e)(1)): *Ocean Speedway v. State of California, Santa Cruz County Fairgrounds Foundation; David Kegebein; Jeannie Kegebein.* The Board is authorized to meet in Closed Session for the purpose of Personnel Matters (Government Code §11126(a)).**

### **RECONVENE INTO OPEN SESSION**

#### **1. Report Action Taken in Closed Session**

President Pruger reconvened the meeting to Open Session at 3:22 p.m., and advised that the Board received a report from legal counsel and took no action; and, that he had miss-spoken earlier regarding the eviction process, and that the process will actually begin tomorrow, July 26, 2023, when both parties are served; and, advised that those in Closed Session were the Board, Brandi Graggs, Esquire, Peter Webber, Esquire from CDFa, and CEO/Manager, Zeke Fraser.

### **DIRECTOR COMMENTS**

There were none.

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**ADJOURNMENT**

The meeting was adjourned at 3:24 p.m.

This will certify that the foregoing is a true copy of discussion during the Santa Cruz County Fair Board Meeting held July 25, 2023, as prepared by me.

*Donna J. Steward*

\_\_\_\_\_  
Donna J. Steward, Recording Secretary

Dated: \_\_\_\_\_, 2023

ATTEST: \_\_\_\_\_  
Board President

Dated:

# Revenue Contracts

<b>JUNE CONTRACTS</b>	<b>Contract Number</b>	<b>Renter</b>	<b>Building Rented</b>	<b>Type of Event</b>	<b>Gross Revenue</b>
6/9/2023-6/21/2023	#2023-68	Private Party	Cros./Harv./Arts/Hrtg/Amp. Lawn/P.S. Park/Livestock RV pkg	Two Church Camps	\$26,000
6/9/2023-6/21/2023	#2023-69	Private Party	Cros./Harv./Arts/Hrtg/Amp. Lawn/P.S. Park/Livestock RV pkg	Two Church Camps	\$10,000
6/26/2023	#2023-77	Miso Fresh Inc.	Amp. Lawn/Arts Builing/Harvest Building/Grass by Racetrack	Car Show	\$15,000
6/2/2023-6/3/2023	#2023-23	Private Party	Fine Arts Building	Quinceanera	\$2,350
6/2/2023-6/3/2023	#2023-24	Private Party	Heritage Hall and Rogers Patio	Quinceanera	\$2,550
6/22/2023	#2023-81	Private Party	Heritage Hall and Rogers Patio	Company Dinner	\$600
6/30/2023-7/2/23	#2023-36	Private Party	Harvest/Fine arts	Church Retreat	\$5,500
<b>TOTAL</b>					<b>\$62,000</b>

<b>JULY CONTRACTS</b>	<b>Contract Number</b>	<b>Client/Renter Name</b>	<b>Building Rented</b>	<b>Type of Event</b>	<b>Gross Revenue</b>
6/30/23-7/01/2023	#2023-25	Private Party	Heritage Hall and Rogers Patio	Quinceanera	\$2,550
7/07/23-7/28/2023	#2023-28	Private Party	Heritage Hall and Rogers Patio	Quinceanera	\$2,550
7/7/2023-7/08/2023	#2023-27	Private Party	Harvest Building	Quinceanera	\$4,150
7/14/23-7/15/2023	#2023-57	Private Party	Harvest Building	Wedding Reception	\$4,150
7/14/23-7/15/2023	#2023-74	Private Party	Crosetti Building	Quinceanera	\$4,450
7/17/23-7/18/2023	#2023-84	Private Party	Harvest Building	Company Dinner	\$4,150
7/21/2023-7/22/2023	#2023-29	Private Party	Harvest Building	Sweet 16 Reception	\$4,150
7/26/2023-7/30/2023	#2023-08	PV Chamber of Commerce	Crosetti Building	Annual Awards Dinner	\$4,400
7/28/2023-7/29/2023	#2023-30	Private Party	Harvest Building	Quinceanera	\$3,900
7/21/2023-7/22/2023	#2023-15	Private Party	Crosetti Building	Birthday Reception	\$4,150
7/29/2023	#2023-31	Private Party	Heritage Hall and Rogers Patio	Birthday Reception	\$2,400
7/17/23-7/23/2023	#2023-90	AQHB of Santa Clara Valley	Horse Arena	Horse Show	\$22,840
<b>TOTAL</b>					<b>\$63,840</b>

# Judge Contracts

Contract#	Recipient Name	Recipient Status	Recipient Signed
J2023-03	Richard McCain	Completed	7/30/2023 3:56
J2023-04	Donna Thompson	Completed	7/22/2023 0:19
J2023-05	Melinda Vahradian	Completed	7/21/2023 23:01
J2023-08	Kim Wakatsuki	Completed	7/23/2023 12:54
J2023-12	Sandy Damato	Completed	7/27/2023 21:40
J2023-13	Manuel Herrera	Sent	
J2023-14	Tanya Miragia	Sent	
J2023-19	Clinton Ramer	Completed	8/16/2023 2:29
J2023-20	Kristine Leonardich	Completed	8/1/2023 23:52
J2023-23	Karen Ross	Completed	8/2/2023 23:58
J2023-25	May Newton	Sent	
J2023-26	Brian Curl	Completed	8/3/2023 14:24
J2023-28	Mary Travis	Completed	7/31/2023 19:16
J2023-29	Sandy Curl	Completed	8/2/2023 20:13
J2023-32	Mary Rhodes	Completed	7/31/2023 20:54
J2023-33	Sharlene Goings	Completed	8/2/2023 18:08
J2023-34	Nina Miller	Sent	
J2023-35	Mary Grove	Completed	7/31/2023 18:17
J2023-36	Wendy Rose	Completed	7/31/2023 17:03
J2023-39	Gerry Martin	Completed	8/9/2023 23:31
J2023-41	Yvonne McClish	Completed	8/2/2023 23:22
J2023-46	Jim Collum	Completed	8/4/2023 18:08
J2023-47	Denyse Hurley	Completed	7/31/2023 21:35
J2023-49	Sharon Ferguson	Sent	
J2023-50	Annelise DeKater	Completed	8/3/2023 15:55
J2023-51	Tom Van Diepen	Completed	8/16/2023 3:16
J2023-53	Tanner Newton	Sent	
J2023-54	Robert Mahrer	Completed	7/31/2023 19:10
J2023-57	Barbara Geiger	Sent	
J2023-58	Marjorie Garbini	Completed	8/1/2023 14:03
J2023-60	Emily Casterson	Completed	8/15/2023 13:43
J2023-66	Russell Sanderson	Completed	8/1/2023 13:00
J2023-70	Randy Turnquist	Completed	8/14/2023 17:50
LV2023-01	Justin Trick	Completed	8/2/2023 19:53
LV2023-L07	Pete Baroni	Completed	8/13/2023 23:57
LV2023-L14	Jim Vietheer	Completed	8/11/2023 22:03
LV2023-L15	Jennifer Pricer	Sent	

# Fair Contracts

Date	Agreement No.	Company Name	Guarantee/Amt.
<b>Sponsors</b>			
8/18/2023	SP2023-16	UCSC	\$1,000.00
8/18/2023	SP2023-24	Royal Oaks Farms	\$1,000.00
8/18/2023	SP2023-26	Anytime Plumbing Inc.	\$2,500.00
8/18/2023	SP2023-17	Big Creek	\$10,000 in-kind trade
<b>Commercial</b>			
8/18/2023	COM2023-32	United States Army	\$650.00
8/18/2023	COM2023-33	Granite Rock	\$1,800.00
8/18/2023	COM2023-34	Select Solar	\$650.00
8/18/2023	COM2023-35	Santa Cruz Psychic Shop	\$650.00
8/18/2023	COM2023-36	KSG Supply	\$650.00
8/18/2023	COM2023-37	Hernandez Jewelry & Toys	\$650.00
8/18/2023	COM2023-38	GreenValley Christian Center	\$1,300.00
8/18/2023	COM2023-39	Catholic Charities	\$650.00
<b>Concessions</b>			
8/18/2023	CON2023-35	Central Coastan Pizza	\$2,000.00
8/18/2023	CON2023-36	Aroma Concessions	\$3,000.00
8/18/2023	CON2023-37	American Bull Riding	\$2,200.00
<b>Miscellaneous</b>			
8/18/2023	MISC2023-14	Rawhide Express Tram	(\$11,250.00)
8/18/2023	MISC2023-21	PV High School Athletic Dept	(\$7,500.00)
8/18/2023	MISC2023-23	Aromas Home & School Club	50% Valet Services
8/18/2023	MISC2023-24	Anzar High Booster Club	50% Valet Services
8/18/2023	MISC2023-25	Aptos Little League Aces	50% Valet Services
8/18/2023	MISC2023-26	Cathy Smith (Parking Super)	(\$3,000.00)
8/18/2023	MISC2023-27	Stages Unlimited	(\$2,865.30)

# FINANCIAL

**AP Aged Invoice Analysis**  
**Historical Balances by GL Date as of 6/30/2023**  
 Current

Santa Cruz  
 May

Thursday, August 17, 2023 11:08:56AM  
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Invoice Number	Invoice Date	Balance	Current 6/1/2023 and Beyond	1 - 30 Days 5/1/2023 5/31/2023	31 - 60 Days 4/1/2023 4/30/2023	61 - 90 Days 3/1/2023 3/31/2023	Over 90 Days Up to 2/28/2023
<b>AL (A.L. Lease)</b>							
* 162326	6/22/2023	304.23	304.23				
AL		304.23	304.23	0.00	0.00	0.00	0.00
<b>Alliant (Alliant Insurance Services, Inc)</b>							
* 2347155	6/29/2023	639.65	639.65				
Alliant		639.65	639.65	0.00	0.00	0.00	0.00
<b>AW (Accounting Ware)</b>							
* Q-11715	6/6/2023	112.50	112.50				
AW		112.50	112.50	0.00	0.00	0.00	0.00
<b>CALDIS (California State Disbursement Unit)</b>							
* PR 6/1/23-6/30/23	6/30/2023	181.00	181.00				
CALDIS		181.00	181.00	0.00	0.00	0.00	0.00
<b>Cash (Petty Cash)</b>							
05/23 PETTY	5/31/2023	8.30		8.30			
06/23 PETTY	6/30/2023	8.13	8.13				
Cash		16.43	8.13	8.30	0.00	0.00	0.00
<b>CFSA (California Fair Services Authority)</b>							
* 8212	6/25/2023	320.00	320.00				
* 068752	6/30/2023	104.90	104.90				
* 068775	6/30/2023	438.00	438.00				
* 068818	6/30/2023	1,364.58	1,364.58				
* 068851	6/30/2023	290.00	290.00				
* 069004	6/30/2023	509.77	509.77				
CFSA		3,027.25	3,027.25	0.00	0.00	0.00	0.00
<b>Dacaut (Davis Auto Parts)</b>							
* ID-13207	6/20/2023	68.54	68.54				
Dacaut		68.54	68.54	0.00	0.00	0.00	0.00
<b>Dixon (Dixon &amp; Son Tire)</b>							
* 0000243301	6/12/2023	254.56	254.56				
* 0000243425	6/22/2023	311.30	311.30				
* 0000243508	6/28/2023	243.09	243.09				
Dixon		808.95	808.95	0.00	0.00	0.00	0.00
<b>DOJ (Department Of Justice)</b>							
* 670862	6/30/2023	110.00	110.00				
DOJ		110.00	110.00	0.00	0.00	0.00	0.00
<b>EDD (Employment Development Department)</b>							
* 1-656-319-968	6/30/2023	8,353.00	8,353.00				
* 1-659-032-544	6/30/2023	392.26	392.26				
EDD		8,745.26	8,745.26	0.00	0.00	0.00	0.00
<b>ELEDIS (Edges Electrical Group)</b>							
* S5893913.001	6/27/2023	295.77	295.77				
* S5893964.001	6/27/2023	149.66	149.66				
ELEDIS		445.43	445.43	0.00	0.00	0.00	0.00
<b>IRS (Internal Revenue Service)</b>							
* 42365223	6/29/2023	58.76	58.76				

(015)

# AP Aged Invoice Analysis

Historical Balances by GL Date as of 6/30/2023

Current

Santa Cruz  
May

Thursday, August 17, 2023 11:08:56AM

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Invoice Number	Invoice Date	Balance	Current 6/1/2023 and Beyond	1 - 30 Days 5/1/2023 5/31/2023	31 - 60 Days 4/1/2023 4/30/2023	61 - 90 Days 3/1/2023 3/31/2023	Over 90 Days Up to 2/28/2023
<b>IRS (Internal Revenue Service) (continued)</b>							
* 75026377	6/30/2023	3,806.42	3,806.42				
IRS		3,865.18	3,865.18	0.00	0.00	0.00	0.00
<b>Linde (Linde Gas &amp; Equipment)</b>							
* 36631883	6/22/2023	513.35	513.35				
Linde		513.35	513.35	0.00	0.00	0.00	0.00
<b>MagEdw (Edward Magana)</b>							
* 116177	6/23/2023	253.47	253.47				
MagEdw		253.47	253.47	0.00	0.00	0.00	0.00
<b>MecBan (Mechanics Bank (Credit Card))</b>							
* 5/24/23-6/22/23	6/30/2023	115.90	115.90				
MecBan		115.90	115.90	0.00	0.00	0.00	0.00
<b>Monjer (Jeremy L Montes)</b>							
* 06302023-SCCFG	6/30/2023	6,870.00	6,870.00				
Monjer		6,870.00	6,870.00	0.00	0.00	0.00	0.00
<b>OPEB (CalPERS - OPEB)</b>							
* 06/23 OPEB	6/30/2023	267.32	267.32				
OPEB		267.32	267.32	0.00	0.00	0.00	0.00
<b>PAJAR (Pajaro Valley Lock Shop PV)</b>							
* 136635	6/2/2023	241.51	241.51				
* 136655	6/9/2023	19.51	19.51				
PAJAR		261.02	261.02	0.00	0.00	0.00	0.00
<b>Panther (Panther Protective Services)</b>							
* 00022-2023SCCF	6/14/2023	943.50	943.50				
Panther		943.50	943.50	0.00	0.00	0.00	0.00
<b>PERS (PERS)</b>							
EFTMar2017	3/31/2017	79.43					79.43
EFTApr2017	4/30/2017	9.33-					9.33-
* EFTJune2023	6/30/2023	7,318.03	7,318.03				
* EFTJune2023	6/30/2023	2,186.66	2,186.66				
PERS		9,574.79	9,504.69	0.00	0.00	0.00	70.10
<b>Pitbow (Pitney Bowes Bank Inc Reserve Account)</b>							
* 3106158285	6/29/2023	389.06	389.06				
* 3406158285	6/29/2023	389.06	389.06				
Pitbow		778.12	778.12	0.00	0.00	0.00	0.00
<b>PVWAT (Pajaro Valley Water Management)</b>							
* 3/4/23-6/7/23	6/27/2023	869.69	869.69				
* 3/4/23-6/7/23	6/27/2023	313.30	313.30				
PVWAT		1,182.99	1,182.99	0.00	0.00	0.00	0.00
<b>Readref (Ready Refresh by Nestle)</b>							
* 13E0030750855	5/17/2023	102.57		102.57			
* 13F0030750855	6/19/2023	102.57	102.57				
Readref		205.14	102.57	102.57	0.00	0.00	0.00

**SALSAN (Salsipuedes Sanitary District)**

(016)



**AP Aged Invoice Analysis**  
**Historical Balances by GL Date as of 6/30/2023**  
 Current

Santa Cruz  
 May

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Invoice Number	Invoice Date	Balance	Current 6/1/2023 and Beyond	1 - 30 Days 5/1/2023 5/31/2023	31 - 60 Days 4/1/2023 4/30/2023	61 - 90 Days 3/1/2023 3/31/2023	Over 90 Days Up to 2/28/2023
<b>SALSAN (Salsipuedes Sanitary District) (continued)</b>							
* 32160	6/1/2023	1,538.50	1,538.50				
SALSAN		1,538.50	1,538.50	0.00	0.00	0.00	0.00
<b>SCCSO (Santa Cruz County Sheriffs Office/Corone)</b>							
* 52714	6/23/2023	40.00	40.00				
SCCSO		40.00	40.00	0.00	0.00	0.00	0.00
<b>SCsigns (Santa Cruz Signs)</b>							
* 302754	6/30/2023	467.04	467.04				
SCsigns		467.04	467.04	0.00	0.00	0.00	0.00
<b>SOIL (Soil Control Lab)</b>							
* 3070056	6/6/2023	145.00	145.00				
SOIL		145.00	145.00	0.00	0.00	0.00	0.00
<b>Spectrum (Spectrum)</b>							
* 6/21/23-7/20/23	6/21/2023	164.73	164.73				
Spectrum		164.73	164.73	0.00	0.00	0.00	0.00
<b>STURDY (Sturdy Oil Company)</b>							
* 0205126-IN	6/23/2023	1,119.61	1,119.61				
STURDY		1,119.61	1,119.61	0.00	0.00	0.00	0.00
<b>Theplum (The Plumbing Company)</b>							
* 3328	6/21/2023	395.00	395.00				
Theplum		395.00	395.00	0.00	0.00	0.00	0.00
<b>Totlcom (Totlcom Inc)</b>							
* 322687	6/30/2023	90.00	90.00				
Totlcom		90.00	90.00	0.00	0.00	0.00	0.00
<b>Verizon (Verizon Wireless)</b>							
* 9938466162	6/30/2023	93.63	93.63				
Verizon		93.63	93.63	0.00	0.00	0.00	0.00
<b>VRC (Vital Records Control)</b>							
* 3613212SNS1	6/30/2023	131.24	131.24				
VRC		131.24	131.24	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>		43,474.77	43,293.80	110.87	0.00	0.00	70.10

\* Calculated Balance shown is not Current Balance

**14th DAA, Santa Cruz County Fair**  
**Summary of Operations**  
**June 30, 2023**

	Date	Account Number(s)	YTD Balance
<b>TOTAL NET RESOURCES, Beginning</b>			
Net Resources-Unrestricted	1/1/2023	29100	1,375,492
Unrestricted Net Position - Pension	1/1/2023	29400	(699,217)
Net Resources-Restricted	1/1/2023	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2023	29000	3,028,167
Prior Year Adjustment	1/1/2023		
TOTAL NET RESOURCES, Beginning			<b>\$ 3,704,442</b>
<b>RESOURCES ACQUIRED:</b>			
Operating Revenues	6/30/2023	various	521,390
State (Local/Base) Allocation(s) (F&E)	6/30/2023	31200	-
Training Allocation & Other Fiscal & Admin Assistance (F&E)	6/30/2023	31300	-
Capital Project Reimbursement Funds	6/30/2023	31900	88,000
One-time Revenue Sources (fire camp, sale of property)	6/30/2023	32500	-
Contributions from Other Gov't (non-F&E) Sources	6/30/2023	33000	-
Other (e.g. Flex Capital)	6/30/2023	34000	-
TOTAL RESOURCES ACQUIRED			609,390
<b>RESOURCES APPLIED:</b>			
Operating Expenditures	6/30/2023	various	822,225
Depreciation Expense	6/30/2023	90000	88,108
Pension Expense	6/30/2023	96000	-
OPEB Expense	6/30/2023	96001	-
TOTAL RESOURCES APPLIED			910,333
<b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>			
			(300,943)
<b>TOTAL NET RESOURCES, Ending</b>			
Net Resources-Unrestricted	6/30/2023	29100	1,049,830
Unrestricted Net Position - Pension/OPEB	6/30/2023	29400	(699,217)
Net Resources-Restricted	6/30/2023	29300	-
Net Resources-Capital Assets, Less Related Debt	6/30/2023	29000	3,052,887
TOTAL NET RESOURCES, Ending			<b>\$ 3,403,500</b>
Unrestricted Reserve Percentage			127.68%

**14th DAA, Santa Cruz County Fair**  
**Statement of Net Position**  
**June 30, 2023**

**ASSETS**

**CURRENT ASSETS**

Cash	1,030,625
Junior Livestock Cash	66,904
Restricted Cash	249,862
Accounts Receivable	16,924
JLA Accounts Receivable	8,410
Deferred Charges	3,045
JLA Deferred Charges	-

**TOTAL CURRENT ASSETS** 1,375,770

**FIXED ASSETS**

Land	8,500
Construction In Progress	150,757
Buildings & Improvements	2,893,630
Equipments	-

**TOTAL FIXED ASSETS** 3,052,887

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Outflows of Resources - Pension	275,003
Deferred Outflows of Resources - OPEB	7,054

**TOTAL DEFERRED OUTFLOWS OF RESOURCES** 282,056

**TOTAL ASSETS** \$ 4,710,713

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

Fees Collected	1,195
Accounts Payable	43,475
JLA Accounts Payable	-
Payroll Liabilities	15,798
Deferred Income	89,205
Refundable Deposits	9,390
Leave Liability	-
Worker's Compensation	-
Bank Loan	-
JLA Consignment	-
Long Term Debt - GASB 68 / SB 84	71,796
Net Pension Liability	579,056
Net OPEB Liability	130,690

**TOTAL LIABILITIES** 940,605

**DEFERRED INFLOWS OF RESOURCES**

Deferred Inflows of Resources - Pension	245,462
Deferred Inflows of Resources - OPEB	26,065

**TOTAL DEFERRED INFLOWS OF RESOURCES** 271,527

**NET RESOURCES**

Junior Livestock Auction Reserve	95,081
Net Resoures - Unrestricted	1,049,830
Unrestricted Net Position - Pension/OPEB	(699,217)
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	\$3,052,887

**TOTAL NET RESOURCES** 3,498,581

**TOTAL LIABILITIES & NET RESOURCES** \$ 4,710,713

**14th DAA, Santa Cruz County Fair**  
**Income Statement**  
**June 30, 2023**

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/2022	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
<b>OPERATING REVENUES:</b>							
Admission Revenue	ADMIS	793,441	-	-	767,890	767,890	0%
Commercial Space Revenue	COMSP	59,570	-	-	47,987	47,987	0%
Carnival Revenue	CARN	117,108	-	-	142,342	142,342	0%
Concession Revenue	CONCE	226,649	-	-	234,384	234,384	0%
Exhibit Revenue	EXREV	2,594	-	25	2,388	2,363	1%
Horse Show Revenue	HSREV	3,428	-	-	2,584	2,584	0%
Entertainment Revenue	ETREV	-	-	-	-	-	0%
Miscellaneous Fair Revenue	MFREV	235,575	11,643	1,510	250,068	248,558	1%
Interim Revenue	INTRE	1,516,217	631,823	502,759	1,463,416	960,657	34%
Prior Year Revenue	PYREV	(11,849)	100	13,653	-	(13,653)	0%
Other Operating Revenue	OTHRE	1,805	382	3,443	1,045	(2,398)	329%
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 2,944,537</b>	<b>\$ 643,949</b>	<b>\$ 521,390</b>	<b>\$ 2,912,105</b>	<b>\$ 2,390,715</b>	<b>18%</b>
<b>OPERATING EXPENDITURES:</b>							
Administration Expense	ADEXP	736,673	360,720	283,337	692,155	408,818	41%
Maintenance Expense	MNEXP	1,216,825	473,787	503,007	1,182,094	679,087	43%
Publicity Expense	PBEXP	154,958	6,115	-	145,160	145,160	0%
Attendance Expense	ATEXP	211,390	6,738	372	185,536	185,164	0%
Miscellaneous Fair Expense	MFEXP	85,058	38,238	-	90,000	90,000	0%
Premium Expense	PREXP	23,602	579	-	25,000	25,000	0%
Exhibit Expense	EXEXP	132,405	5,878	4,369	106,147	101,778	4%
Horse Show Expense	HSEXP	6,928	-	-	6,000	6,000	0%
Entertainment Expense	ETEXP	217,526	1,397	-	201,418	201,418	0%
Interim Expense	INTEX	63,311	29,116	29,890	45,416	15,526	66%
Equipment Expense	EQUIP	60,101	44,413	1,250	36,469	35,219	3%
Prior Year Expense	PYEXP	1,869	(125)	0	-	(0)	0%
Cash Shortage/Overage	CSO	378	(9)	-	-	-	0%
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 2,911,024</b>	<b>\$ 966,845</b>	<b>\$ 822,225</b>	<b>\$ 2,715,394</b>	<b>\$ 1,893,169</b>	<b>30%</b>
<b>NET OPER PROFIT/LOSS BEFORE DEPREE &amp; PENSION/OPEB</b>		<b>\$ 33,513</b>	<b>\$ (322,896)</b>	<b>\$ (300,835)</b>	<b>\$ 196,712</b>	<b>\$ 497,546</b>	<b>-153%</b>
Depreciation	90000	190,022	74,546	88,108	170,540	82,432	52%
Pension Expense	96000	(300,501)	-	-	-	-	0%
OPEB Expense	96001	-	-	-	-	-	0%
<b>NET OPER PROFIT/LOSS AFTER DEPREE &amp; PENSION/OPEB</b>		<b>\$ 143,993</b>	<b>\$ (397,442)</b>	<b>\$ (388,943)</b>	<b>\$ 26,171</b>	<b>\$ 415,114</b>	<b>-1486%</b>
State Allocations - F&E	31200	99,190	61,000	-	38,800	38,800	0%
Training Allocation & Oth Fiscal Admin	31300	1,830	1,830	-	1,850	1,850	0%
Outside Funding for Capital Assets	31900	173,410	32,183	88,000	-	(88,000)	0%
Contributions from Other Govt Sources	33000	-	-	-	90,000	90,000	0%
Other Funds used for Operations	34000	16,630	9,019	-	-	-	0%
<b>NET PROFIT/LOSS BEFORE DEPREE &amp; PENSION/OPEB</b>		<b>\$ 324,573</b>	<b>\$ (218,864)</b>	<b>\$ (212,835)</b>	<b>\$ 327,362</b>	<b>\$ 540,196</b>	<b>-65%</b>
<b>NET PROFIT/LOSS AFTER DEPREE &amp; PENSION/OPEB</b>		<b>\$ 435,052</b>	<b>\$ (293,410)</b>	<b>\$ (300,943)</b>	<b>\$ 156,822</b>	<b>\$ 457,764</b>	<b>-192%</b>

Income Statement  
(020)

**14th DAA, Santa Cruz County Fair**  
**Revenue Report**  
**June 30, 2023**

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/22	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
<b>ADMISSIONS TO GROUNDS:</b>							
Gate Admissions	40000-00-000-1000	766,831	-	-	439,433	439,433	0%
Discounted Admissions	40100-00-000-1000	-	-	-	302,825	302,825	0%
Discounted Admissions - Adult	40110-00-000-1000	-	-	-	2,977	2,977	0%
Discounted Admissions - Child	40120-00-000-1000	8,166	-	-	1,242	1,242	0%
Discounted Admissions - Senior	40130-00-000-1000	472	-	-	260	260	0%
Discounted Admissions - Group	40140-00-000-1000	3,887	-	-	7,253	7,253	0%
Discounted Admissions - LS Parent/Leader	40150-00-000-1000	8,555	-	-	7,623	7,623	0%
Discounted Admissions - Education	40160-00-000-1000	-	-	-	579	579	0%
Discounted Admissions - LS Exhb Band	40170-00-000-1000	5,495	-	-	5,280	5,280	0%
Discounted Admissions - HS Exhb Band	40180-00-000-1000	35	-	-	420	420	0%
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>\$ 793,441</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 767,890</b>	<b>\$ 767,890</b>	<b>0%</b>
<b>COMMERCIAL SPACE:</b>							
Outside Commercial Space	41010-00-000-1000	57,620	-	-	45,088	45,088	0%
Inside Commercial Space	41020-00-000-1000	1,950	-	-	2,899	2,899	0%
<b>TOTAL COMMERCIAL SPACE</b>		<b>\$ 59,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,987</b>	<b>\$ 47,987</b>	<b>0%</b>
<b>CARNIVAL REVENUE:</b>							
Carnival	40500-00-000-1000	114,798	-	-	134,622	134,622	0%
Carnival - Presale	40510-00-000-1000	2,310	-	-	7,720	7,720	0%
<b>TOTAL CARNIVAL REVENUE</b>		<b>\$ 117,108</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,342</b>	<b>\$ 142,342</b>	<b>0%</b>
<b>CONCESSION REVENUE:</b>							
Food Concession	42100-00-000-1000	217,231	-	-	225,971	225,971	0%
Non-Food Concession	42200-00-000-1000	9,418	-	-	8,414	8,414	0%
Alcohol Concession	42300-00-000-1000	-	-	-	-	-	0%
<b>TOTAL CONCESSION REVENUE</b>		<b>\$ 226,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,384</b>	<b>\$ 234,384</b>	<b>0%</b>
<b>EXHIBIT REVENUE:</b>							
Entry Fees	ENTRY	2,294	-	25	2,088	2,063	1%
Donated & Sponsored Awards	43100-80-000-1000	300	-	-	300	300	0%
Advertising Premium Book	43200-80-000-1000	-	-	-	-	-	0%
Other Misc Revenue	48700-80-000-1000	-	-	-	-	-	0%
Sponsorship - Trophies & Ribbons	48800-80-000-1000	-	-	-	-	-	0%
Sponsorship - Legos	48800-80-000-1415	-	-	-	-	-	0%
<b>TOTAL EXHIBIT REVENUE</b>		<b>\$ 2,594</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 2,388</b>	<b>\$ 2,363</b>	<b>1%</b>
<b>HORSE SHOW REVENUE:</b>							
Entry Fees	43000-00-000-1100	2,428	-	-	1,859	1,859	0%
Sponsorship	43010-00-000-1100	1,000	-	-	725	725	0%
Stall Fees	48800-00-000-1100	-	-	-	-	-	0%
<b>TOTAL HORSE SHOW REVENUE</b>		<b>\$ 3,428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,584</b>	<b>\$ 2,584</b>	<b>0%</b>
<b>ENTERTAINMENT FAIR REVENUE</b>							
Gate Admission - Motorsports	40000-75-000-1000	-	-	-	-	-	0%
<b>TOTAL ENTERTAINMENT FAIR REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

(021)  
Revenues

# 14th DAA, Santa Cruz County Fair

## Revenue Report

June 30, 2023

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/22	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>							
Admission - Gala	40000-00-000-1050	-	-	-	-	-	0%
Stall Fee	43010-00-000-1000	18,485	-	510	15,143	14,633	3%
Parking Revenue	45000-00-000-1000	136,520	-	-	166,026	166,026	0%
Camp Parking	46500-00-000-1000	25,043	1,393	-	17,572	17,572	0%
Utility Fee Reimbursement	48500-00-000-1000	-	-	-	383	383	0%
Other Misc Revenue	48700-00-000-1000	96	-	-	6,216	6,216	0%
Sponsorship	48800-00-000-1000	55,000	10,250	1,000	39,375	38,375	3%
Fairtime Donation	48830-00-000-1000	431	-	-	353	353	0%
Sponsorship - Livestock Awards	48840-00-000-1000	-	-	-	5,000	5,000	0%
Entry Fees - JFB	43000-35-000-1000	-	-	-	-	-	0%
Other Misc Revenue - JFB	48700-35-000-1000	-	-	-	-	-	0%
Prior Year Revenue - JFB	49000-35-000-1000	-	-	-	-	-	0%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 235,575</b>	<b>\$ 11,643</b>	<b>\$ 1,510</b>	<b>\$ 250,068</b>	<b>\$ 248,558</b>	<b>1%</b>
<b>INTERIM REVENUE</b>							
Food Concession	42100-00-000-3000	-	-	-	-	-	0%
Concession - Foundation	42101-00-000-3000	85,921	7,954	4,148	94,765	90,617	4%
Parking Revenue	45000-00-000-3000	-	-	-	16,880	16,880	0%
Building Rental	46100-00-000-3000	2,625	1,070	-	1,260	1,260	0%
Building Rental - Arts Bldg	46100-00-ART-3000	42,434	14,659	18,235	24,161	5,926	75%
Building Rental - Cow Barn	46100-00-COW-3000	-	-	-	-	-	0%
Building Rental - Crosetti Bldg	46100-00-CRO-3000	131,269	53,992	42,087	71,060	28,973	59%
Building Rental - Grange	46100-00-GRA-3000	-	-	-	-	-	0%
Building Rental - Harvest Bldg	46100-00-HAR-3000	102,787	35,327	39,760	72,659	32,899	55%
Building Rental - Heritage Hall	46100-00-HER-3000	48,142	25,887	32,471	34,535	2,064	94%
Building Rental - Other	46100-00-OTH-3000	43,770	16,494	12,139	30,281	18,142	40%
Building Rental - Poultry Barn	46100-00-POU-3000	-	-	-	-	-	0%
Building Rental - Rodger House	46100-00-ROD-3000	105	100	-	50	50	0%
Building Rental - Swine Barn	46100-00-SWI-3000	-	-	-	-	-	0%
Ground Rental - Holiday Lights	46200-00-HOL-3000	-	-	-	33,738	33,738	0%
Ground Rental - Amphitheater	46200-00-AMP-3000	23,172	8,332	5,125	25,651	20,526	20%
Ground Rental - Other	46200-00-OTH-3000	142,607	84,782	21,804	130,929	109,125	17%
Ground Rental - Racetrack	46200-00-RAC-3000	75,542	4,182	-	76,751	76,751	0%
Equipment Rental	46300-00-000-3000	1,242	-	-	1,953	1,953	0%
Camp Parking	46500-00-000-3000	563,587	298,964	255,437	585,479	330,042	44%
Utility Fee Reimbursement	48500-00-000-3000	27,054	5,490	575	24,720	24,145	2%
Other Misc Revenue	48700-00-000-3000	3,103	3,103	-	2,518	2,518	0%
Ground Rental - Farmers Market	46200-00-FAR-3001	171,874	67,304	63,878	155,711	91,832	41%
Entry Fees - Horse Show - Interim	43000-40-000-4000	266	-	-	181	181	0%
Ground Rental - Horse Arena	46200-40-HSA-4000	50,717	4,182	7,100	80,135	73,035	9%
<b>TOTAL INTERIM REVENUE</b>		<b>\$ 1,516,217</b>	<b>\$ 631,823</b>	<b>\$ 502,759</b>	<b>\$ 1,463,416</b>	<b>\$ 960,657</b>	<b>34%</b>

**14th DAA, Santa Cruz County Fair**  
**Revenue Report**  
**June 30, 2023**

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/22	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000-000	-	-	-	-	-	0%
<b>TOTAL PRIOR YEAR REVENUE</b>		\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>OTHER OPERATING REVENUE</b>							
Other Operating Revenue	48700-00-000-0000	1,804	382	3,443	1,045	(2,398)	329%
Interest Earnings	48710-00-000-0000	0	0	0	-	(0)	0%
<b>TOTAL OTHER OPERATING REVENUE</b>		\$ 1,805	\$ 382	\$ 3,443	\$ 1,045	\$ (2,398)	329%

# 14th DAA, Santa Cruz County Fair

## Expense Report

June 30, 2023

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/22	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
<b>ADMINISTRATION EXPENSE</b>							
Salaries & Wages - Perm	50000-11-000-0000	156,180	70,347	5,780	136,254	130,474	4%
Salaries & Wages - Temp	50100-11-000-0000	258,732	104,692	125,070	200,780	75,710	62%
Compensated Leave	50300-11-000-0000	(53,789)	-	-	(24,513)	(24,513)	0%
Employee Benefits	51000-11-000-0000	9,851	5,906	2,623	10,497	7,874	25%
PERS Employer Contribution	51010-11-000-0000	35,524	35,524	1,782	47,281	45,499	4%
Payroll Taxes	51100-11-000-0000	29,409	12,381	7,626	23,088	15,462	33%
Worker's Comp	51200-11-000-0000	33,837	9,539	15,724	20,970	5,246	75%
Unemployment Insurance	51300-11-000-0000	(518)	96	13,927	2,472	(11,455)	563%
Current year - Bad Debt Expense	53000-11-000-0000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000-0000	22,048	8,999	8,918	29,189	20,271	31%
Director Expense	56000-11-000-0000	-	-	-	-	-	0%
Dues & Subscription	57000-11-000-0000	6,450	5,352	2,923	5,976	3,053	49%
Insurance	60000-11-000-0000	90,635	43,985	35,315	70,917	35,602	50%
Other Misc Expense	65000-11-000-0000	19,608	13,684	9,455	46,068	36,613	21%
Licenses & Permits	65010-11-000-0000	2,926	1,464	-	2,702	2,702	0%
Postage	67000-11-000-0000	976	391	53	1,396	1,343	4%
Professional Services	69000-11-000-0000	91,278	27,188	39,424	88,662	49,238	44%
Audit Cost	69040-11-000-0000	10,850	5,625	-	8,625	8,625	0%
Office Supples & Expense	74000-11-000-0000	3,053	1,232	2,081	3,610	1,529	58%
Telephone	75000-11-000-0000	10,592	6,701	3,116	10,948	7,832	28%
Internet Expense	75010-11-000-0000	4,161	2,747	1,430	2,533	1,103	56%
Strategic Planning	76000-11-000-0000	-	-	-	-	-	0%
Travel / Training Expense	77000-11-000-0000	4,868	4,868	8,089	4,700	(3,389)	172%
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>\$ 736,673</b>	<b>\$ 360,720</b>	<b>\$ 283,337</b>	<b>\$ 692,155</b>	<b>\$ 408,818</b>	<b>41%</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Perm	50000-12-000-0000	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-12-000-0000	352,353	142,377	157,780	316,862	159,083	50%
Employee Benefits	51000-12-000-0000	-	-	0	-	(0)	0%
PERS Employer Contribution	51010-12-000-0000	132,479	41,318	51,693	96,970	45,277	53%
Payroll Taxes	51100-12-000-0000	23,641	9,159	11,679	20,585	8,906	57%
Worker's Comp	51200-12-000-0000	32,451	8,122	18,791	21,181	2,390	89%
Electricity, Gas, Propane, Sewer, Water	UTILI	288,275	126,994	132,807	299,269	166,462	44%
Maint of Building - Crosetti	64000-12-CRO-0000	1,935	200	1,255	8,721	7,466	14%
Maint of Building - Harvest	64000-12-HAR-0000	3,442	1,734	827	4,221	3,394	20%
Maint of Building - Arts	64000-12-ART-0000	-	-	-	2,259	2,259	0%
Maintenance of Grounds	64000-12-OTH-0000	108,295	52,659	36,428	169,176	132,747	22%
Maintenance of Building	64000-12-000-0000	31,053	11,673	10,301	34,383	24,083	30%
Maintenance of Restroom	64000-12-RES-0000	30,891	7,948	3,744	24,561	20,817	15%
Maintenance of Horse Arena	64000-12-HSA-0000	2,800	-	-	4,059	4,059	0%
Maint of Building - Rodger House	64000-12-ROD-0000	2,241	-	-	1,263	1,263	0%
Maint of Building - Amphitheater	64000-12-AMP-0000	-	-	-	-	-	0%



# 14th DAA, Santa Cruz County Fair

## Expense Report

June 30, 2023

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/22	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
Maint of Building - Cow Barn	64000-12-COW-0000	-	-	-	-	-	0%
Maint of Building - Grange Hall	64000-12-GRA-0000	-	-	-	-	-	0%
Maint of Building - Heritage Hall	64000-12-HER-0000	-	-	-	153	153	0%
Maint of Building - Poultry Barn	64000-12-POU-0000	-	-	-	-	-	0%
Maintenance of Equipment	64010-12-000-0000	65,463	19,208	3,127	53,800	50,673	6%
Special Repairs & Maintenance	64020-12-000-0000	-	-	492	-	(492)	0%
Maint of Building - Water System Operation	64030-12-000-0000	35,762	15,421	23,632	32,060	8,428	74%
Maint of Building - Storm Water	64040-12-000-0000	6,783	4,448	2,651	6,783	4,132	39%
Other Misc Expense	65000-12-000-0000	20,926	8,398	2,357	22,173	19,817	11%
Professional Service Maintenance	69000-12-000-0000	16,833	-	1,205	15,667	14,462	8%
Rental - Maintenance Equipment	72000-12-000-0000	6,779	3,355	19,178	6,648	(12,530)	288%
Security Alarm Service - MN	73000-12-000-0000	2,881	1,572	1,958	3,444	1,486	57%
Trash Removal / Clean-Up	78000-12-000-0000	51,544	19,203	23,102	37,855	14,753	61%
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>\$ 1,216,825</b>	<b>\$ 473,787</b>	<b>\$ 503,007</b>	<b>\$ 1,182,094</b>	<b>\$ 679,087</b>	<b>43%</b>
<b>Publicity Expense</b>							
Advertising	52000-13-000-1000	148,843	-	-	131,727	131,727	0%
Professional Services	69000-13-000-1000	6,115	6,115	-	13,432	13,432	0%
Supplies & Expense	74000-13-000-1000	-	-	-	-	-	0%
<b>TOTAL PUBLICITY EXPENSE</b>		<b>\$ 154,958</b>	<b>\$ 6,115</b>	<b>\$ -</b>	<b>\$ 145,160</b>	<b>\$ 145,160</b>	<b>0%</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temp	50100-70-000-1000	41,530	220	320	27,979	27,659	1%
Employee Benefits	51000-70-000-1000	-	-	-	-	-	0%
Payroll Taxes	51100-70-000-1000	876	3	5	681	676	1%
Worker's Comp	51200-70-000-1000	2,450	12	47	1,479	1,432	3%
Other Misc Expense	65000-70-000-1000	-	-	-	-	-	0%
Professional Services	69000-70-000-1000	29,475	-	-	29,325	29,325	0%
Fairtime Security	73000-70-000-1000	97,934	-	-	89,606	89,606	0%
Fairtime Sheriff/CHP	73010-70-000-1000	32,624	-	-	29,982	29,982	0%
Supplies & Expense	74000-70-000-1000	6,503	6,503	-	6,484	6,484	0%
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>\$ 211,390</b>	<b>\$ 6,738</b>	<b>\$ 372</b>	<b>\$ 185,536</b>	<b>\$ 185,164</b>	<b>0%</b>
<b>MISCELLANEOUS FAIR EXPENSE</b>							
Salaries & Wages - Temp - MN	50100-12-000-1000	25,082	19,621	-	-	-	0%
Payroll Taxes - MN	51100-12-000-1000	1,304	1,082	-	-	-	0%
Worker's Comp - MN	51200-12-000-1000	1,516	1,137	-	-	-	0%
Other Misc Expense	65000-00-000-1000	33,164	9,255	-	-	-	0%
Professional Services	69000-00-000-1000	-	-	-	-	-	0%
Exhibit Guide	74010-00-000-1000	7,143	7,143	-	-	-	0%
Trash Removal	78000-00-000-1000	13,852	-	-	-	-	0%
Supplies & Expense - JFB	74000-35-000-1000	-	-	-	90,000	90,000	0%
Prior Year Expense - JFB	80000-35-000-1000	-	-	-	-	-	0%
Supplies & Expense - Parking	74000-65-000-1000	2,996	-	-	-	-	0%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 85,058</b>	<b>\$ 38,238</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>0%</b>

# 14th DAA, Santa Cruz County Fair

## Expense Report

June 30, 2023

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/22	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
<b>Premium Expense (Excluding Horse Show)</b>							
Premium Cash Awards	66000-85-000-1000	16,613	-	-	25,000	25,000	0%
Trophies, Medals, Ribbons	66010-85-000-1000	6,989	579	-	-	-	0%
<b>TOTAL PREMIUM EXPENSE</b>		<b>\$ 23,602</b>	<b>\$ 579</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0%</b>
<b>EXHIBIT EXPENSE</b>							
Salaries & Wages - Perm	50000-80-000-1000	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-80-000-1000	-	-	-	-	-	0%
Compensated Leave	50300-80-000-1000	-	-	-	-	-	0%
Employee Benefits	51000-80-000-1000	-	-	-	-	-	0%
Payroll Taxes	51100-80-000-1000	-	-	-	-	-	0%
Worker's Comp	51200-80-000-1000	-	-	-	-	-	0%
Decorations	55000-80-000-1000	2,119	-	-	1,755	1,755	0%
Other Misc Expense	65000-80-000-1000	-	-	-	33	33	0%
Professional Svcs - Judges	69000-80-000-1000	22,420	-	1,925	18,995	17,070	10%
Professional Svcs - Dept Contracts	69010-80-000-1000	9,501	-	-	8,083	8,083	0%
Rental - Tent & Booth	72020-80-000-1000	63,759	-	-	51,566	51,566	0%
Supplies & Expense	EXSUP	34,181	5,878	2,444	24,749	22,305	10%
Carcass Contest	74010-80-000-1000	424	-	-	967	967	0%
<b>TOTAL EXHIBIT EXPENSE</b>		<b>\$ 132,405</b>	<b>\$ 5,878</b>	<b>\$ 4,369</b>	<b>\$ 106,147</b>	<b>\$ 101,778</b>	<b>4%</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>							
Other Misc Expense	65000-00-000-1100	-	-	-	-	-	0%
Cash Awards	66000-00-000-1100	-	-	-	-	-	0%
Trophies, Medals, Ribbons	66010-00-000-1100	-	-	-	-	-	0%
Professional Services - Judges	69000-00-000-1100	2,515	-	-	6,000	6,000	0%
Professional Services	69010-00-000-1100	1,500	-	-	-	-	0%
Supplies & Expense	74000-00-000-1100	2,913	-	-	-	-	0%
Cattle Fees	74010-00-000-1100	-	-	-	-	-	0%
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>\$ 6,928</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>0%</b>
<b>FAIR ENTERTAINMENT EXPENSE</b>							
Salaries & Wages - Temp	50100-75-000-1000	-	-	-	-	-	0%
Compensated Leave	50300-75-000-1000	-	-	-	-	-	0%
Employee Benefits	51000-75-000-1000	-	-	-	-	-	0%
Payroll Taxes	51100-75-000-1000	-	-	-	-	-	0%
Worker's Comp	51200-75-000-1000	-	-	-	-	-	0%
Grounds Entertainment	58000-75-000-1000	167,617	-	-	153,122	153,122	0%
Amphitheater Entertainment	58010-75-000-1000	8,800	-	-	8,900	8,900	0%
Sounds, Light, Radios	58020-75-000-1000	8,700	-	-	13,724	13,724	0%
Professional Service	69000-75-000-1000	12,978	-	-	12,489	12,489	0%
Supplies & Expense	74000-75-000-1000	19,431	1,397	-	13,182	13,182	0%
<b>TOTAL FAIRTIME ATTRACTIONS</b>		<b>\$ 217,526</b>	<b>\$ 1,397</b>	<b>\$ -</b>	<b>\$ 201,418</b>	<b>\$ 201,418</b>	<b>0%</b>

**14th DAA, Santa Cruz County Fair**  
**Expense Report**  
**June 30, 2023**

Description	Acct. No.	Actuals 2022	Prior YTD 6/30/22	Current YTD 6/30/23	Budget 2023	Balance of Budget	% Used 2023
<b>INTERIM EXPENSE</b>							
Misc Interim Expense	65000-40-000-3000	-	-	-	-	-	0%
Interim Security	73000-40-000-3000	63,311	29,116	29,890	45,324	15,434	66%
Interim Sheriff	73010-40-000-3000	-	-	-	-	-	0%
Supplies & Expense - Horse Show - Interim	74000-40-000-4000	-	-	-	92	92	0%
Supplies & Expense - Farmer's Market	74000-40-000-3001	-	-	-	-	-	0%
<b>TOTAL INTERIM EXPENSES</b>		<b>\$ 63,311</b>	<b>\$ 29,116</b>	<b>\$ 29,890</b>	<b>\$ 45,416</b>	<b>\$ 15,526</b>	<b>66%</b>
<b>EQUIPMENT EXPENSE</b>							
Non Capitalized(cost less than \$5000 and life less than one year							
Equipment Funded by Fair	87500-00-000-0000	60,101	44,413	1,250	36,469	35,219	3%
<b>TOTAL EQUIPMENT EXPENSE</b>		<b>\$ 60,101</b>	<b>\$ 44,413</b>	<b>\$ 1,250</b>	<b>\$ 36,469</b>	<b>\$ 35,219</b>	<b>3%</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Adjustments	80000-00-000-0000	1,869	(125)	0	-	(0)	0%
<b>PRIOR YEAR OPERATING EXPENSE</b>		<b>\$ 1,869</b>	<b>\$ (125)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>0%</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash +/- Interim	85000-00-000-0000	-	-	-	-	-	0%
<b>CASH (OVER)/UNDER</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000-00-000-000	-	-	-	-	-	0%
Prior Year Depreciation Expense	80010-00-000-000	-	-	-	-	-	0%
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>PENSION EXPENSE</b>							
Pension Expense	96000-00-000-000	-	-	-	-	-	0%
<b>TOTAL PENSION EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>OPEB EXPENSE</b>							
OPEB Expense	96001-00-000-000	-	-	-	-	-	0%
<b>TOTAL OPEB EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**14th DAA, Santa Cruz County Fair  
Junior Livestock Auction  
June 30, 2023**

DETAIL	Account Number	Actual 2022	Current YTD 6/30/23
<b>BEGINNING RESOURCES:</b> 1/1/2023	25100-30-000-2000	\$ 75,431	\$ 95,540
<b>AUCTION REVENUES:</b>			
Commission	41500-30-000-2000	37,923	0
Sponsorship	48800-30-000-2000	0	0
Prior Year Revenue	49000-30-000-2000	7,340	0
Other Misc Revenue	48700-30-000-2000	4,217	0
Interest Revenue	48710-30-000-2000	11	6
<b>TOTAL REVENUES</b>		<b>49,492</b>	<b>6</b>
<b>AUCTION EXPENDITURES:</b>			
Bad Debt Expense	53000-30-000-2000	186	0
Bank/CC Charges	54000-30-000-2000	638	186
Other Misc Expense	65000-30-000-2000	3,880	0
Payment to Sellers	65010-30-000-2000	0	0
Professional Services	69000-30-000-2000	2,400	0
Publicity	71000-30-000-2000	0	0
Supplies & Expense	74000-30-000-2000	20,709	279
Prior Year Expense	80000-30-000-2000	1,424	0
Cash Shortage/Overage	85100-30-000-2000	146	0
<b>TOTAL EXPENDITURES</b>		<b>29,383</b>	<b>465</b>
<b>NET JLA INCOME</b>		<b>20,109</b>	<b>(459)</b>
<b>ENDING RESOURCES:</b> 6/30/2023	25100-30-000-2000	\$ 95,540	\$ 95,081

# 14th DAA, Santa Cruz County Fair

## Capital Assets

June 30, 2023

DESCRIPTION	Date	Reference	Balance
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>1/1/2023</b>		<b>\$ 6,964,196</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>			
Land		19100-00-000-0000	-
Buildings & Improvements:		19200-00-000-0000	-
Construction in Progress:			
Heritage Hall Expansion		19000-00-000-9012	-
SB5 Electrical Upgrade Project		19000-00-000-9015	-
Rodgers House Project		19000-00-000-9016	-
Public Safety Power Shutoff		19000-00-000-9017	-
Harvest Building Re-Roof		19000-00-000-9018	112,828
Equipment		19300-00-000-0000	-
Other Fixed Assets			
Other (provide description):			
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>			<b>112,828</b>
<b>DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):</b>			
Land			
Buildings & Improvements			
Equipment			
Other Fixed Assets			
Other (provide description):			
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>			<b>-</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>6/30/2023</b>		<b>\$ 7,077,024</b>
<b>DEPRECIATION:</b>			
<b>Accumulated Depreciation as of:</b>	<b>1/1/2023</b>		<b>\$ 3,936,029</b>
Less: A/D on Dispositions of Fixed Assets above			
Add: Monthly Depreciation Expense		90000-00-000-0000	88,108
<b>ACCUMULATED DEPRECIATION as of:</b>	<b>6/30/2023</b>		<b>\$ 4,024,137</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION:</b>	<b>6/30/2023</b>		<b>\$ 3,052,887</b>
<b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>6/30/2023</b>	25000-00-000-0000	-
<b>NET RESOURCES-CAPITAL ASSETS (less related debt):</b>	<b>6/30/2023</b>		<b>\$ 3,052,887</b>

# NEW BUSINESS

# Maragoni Property Proposal

Nathan Maragoni, one of the neighbors of the Fairgrounds, has been in conversation with past Fair Managers in regards to selling some of his land (a backlot behind the parking lot) to the Fairgrounds. These conversations have been instructive, but it appears that no direct action has yet been taken towards considering the purchase. Mr. Maragoni would like the Board to consider a tangential interim step in the process, and suggested that because such things typically take a very long time to move through the state approval process, that this step should be considered now so that if approved, it could begin the journey through the state system as soon as possible.

His proposal is that in exchange for “some sort of legal means like an agreement or an easement” to pass through our parking lot area when his back property is otherwise inaccessible due a seasonal lake, he would offer the Fairgrounds first right of refusal if/when he places that back property for sale. His current arrangement with the Fairgrounds for this situation is nothing more than verbal permission to pass through the Fairgrounds when other access is flooded, and the ephemeral nature of that agreement is why he is looking to make that existing arrangement legally binding in some fashion.

The CEO believes that this proposal has merit, and provides a contractual solution to what has already been a standing verbal agreement in the past. Additionally it provides the Fairgrounds with a procedural advantage, should the 14<sup>th</sup> DAA decide to obtain the property in question at a future date.

The CEO would like to move forward with exploring the legal ramifications and details that the execution of such a proposal would represent. Creating an easement is sometimes complicated and difficult, and may not even be legally feasible due to the Fairgrounds being state property. There may be other solutions that achieve the same result, with varying degrees of legal/compliance requirements. With the Board’s approval, the CEO would work directly with Mr. Maragoni and the relevant state agencies to create a legally binding written agreement that achieves the above stated goals, for submission to the Board for approval at a future date. Feedback is appreciated.



Zeke Fraser  
Manager and CEO  
Santa Cruz County Fair  
14<sup>th</sup> District Agricultural Association