

SANTA CRUZ COUNTY FAIR, 14TH DAA
STATEMENT OF NET POSITION
February 28, 2022

	2022	2021
ASSETS		
Current Assets		
Cash	1,210,384	172,891
Restricted Cash	249,862	119,862
Junior Livestock Cash	38,840	16,777
Restricted Cash	-	-
Accounts Receivable	9,504	71,649
JLA Accounts Receivable	8,536	8,536
Deferred Charges	1,015	2,376
Total Current Assets	1,518,141	392,091
Fixed Assets		
Construction In Progress	721,934	167,837
Land	8,500	8,500
Buildings & Improvements (Net of Depreciation)	2,260,356	2,384,600
Equipment (Net of Depreciation)	34,412	-
Total Fixed Assets	3,025,203	2,560,937
Deferred Outflows of Resources		
Deferred Outflows of Resources	260,777	260,777
Total Deferred Outflows of Resources	260,777	260,777
TOTAL ASSETS	4,804,120	3,213,804
LIABILITIES & RETAINED EARNINGS		
Liabilities		
Fees Collected	420	375
Accounts Payable	63,968	99,002
JLA Accounts Payable	-	4,601
Payroll Liabilities	26,862	14,428
Other Liabilities	-	-
Deferred Income	166,045	113,445
Damage Deposits	11,975	5,400
Leave Liability	53,789	52,163
Worker's Compensation	(633)	(856)
Bank Loan	-	-
GASB 68 / SB 84 Loan	71,796	-
JLA Consignment	2,416	-
Net Pension Liability	935,732	935,732
Total Liabilities	1,332,370	1,224,289
Deferred Inflows of Resources		
Deferred Inflows of Resources	29,289	29,289
Total Liabilities	29,289	29,289
Retained Earnings		
Net Reserve for Capital Assets	2,976,694	2,486,545
Net Reserve for Operation	1,169,366	66,620
Unrestricted Net Position - Pension	(704,245)	(704,245)
Net Reserve for JLA	73,015	45,500
State Allocation	-	-
Training Allocation & Oth Fiscal Admin	-	-
Capital Project Funds	-	16,534
Other Funds used for Operations	4,281	-
Operation Net Income	(75,123)	(17,640)
JLA Net Income	(1,527)	(4,884)
Total Retained Earnings	3,442,461	1,888,429
TOTAL LIABILITIES & RETAINED EARNINGS	4,804,120	3,142,008

SANTA CRUZ COUNTY FAIR, 14TH DAA
Cash and Cash Equivalent
February 28, 2022

Cash

Petty Cash	11100	309.17	
Change Fund - Admissions	11200	-	
Change Fund - Cash Register	11210	-	
Cash - Operating Rabobank #6984	11300	1,195,007.12	
Cash - Livestock Awards SBBT #6720	11350	-	
Cash - Premium Rabobank #6988	11410	4,690.23	
Cash - Payroll Rabobank #6992	11500	10,357.64	
Cash - LAIF	11600	19.59	
Cash-SCCB Savings #0158	11601	-	
Cash-SCCB CD#272617	11810	-	
Cash-FNB Savings #7544	11820	-	

\$ 1,210,383.75

Restricted Cash

Cash-SCCB Savings #3007	11800	249,862.29	249,862.29
-------------------------	-------	------------	------------

Junior Livestock Auction

JLA - Rabobank #7256	11700	38,840.14	38,840.14
----------------------	-------	-----------	-----------

Total Cash Accounts

\$ 1,499,086.18

14TH DAA, SANTA CRUZ COUNTY FAIR
STATEMENT OF OPERATIONS
February 28, 2022

Account Description	Acct No.	Actuals 2021	Prior YTD 2/28/21	Current YTD 2/28/22	Budget 2022	Balance of Budget	% Used 2022
OPERATING REVENUES:							
Admission Revenue	ADMIS	742,339	-	-	700,000	700,000	0%
Commercial Space Revenue	COMSP	36,625	-	-	35,000	35,000	0%
Concession Revenue	CONCE	409,696	-	-	350,000	350,000	0%
Exhibit Revenue	EXREV	2,182	-	-	-	-	0%
Horse Show Revenue	HSREV	1,740	-	-	-	-	0%
Entertainment Revenue	ETREV	33,635	-	-	32,000	32,000	0%
Miscellaneous Fair Revenue	MFREV	265,558	-	-	270,000	270,000	0%
Interim Revenue	INTRE	1,417,848	186,462	177,117	1,200,000	1,022,883	15%
Prior Year Revenue	PYREV	73,442	-	106	-	(106)	0%
Other Operating Revenue	OTHRE	7,790	-	-	-	-	0%
		2,990,855	186,462	177,223	2,587,000	2,409,777	7%
OPERATING EXPENDITURES:							
Administration Expense	ADEXP	647,747	64,738	106,160	750,000	643,840	14%
Maintenance Expense	MNEXP	1,043,295	114,106	126,295	1,050,000	923,705	12%
Publicity Expense	PBEXP	135,361	-	-	125,000	125,000	0%
Attendance Expense	ATEXP	159,682	-	-	160,000	160,000	0%
Miscellaneous Fair Expense	MFEXP	101,393	-	7,768	100,000	92,232	8%
Premium Expense	PREXP	12,836	-	-	15,000	15,000	0%
Horse Show Expense	HSEXP	6,529	-	-	7,500	7,500	0%
Exhibit Expense	EXEXP	79,889	-	-	90,000	90,000	0%
Entertainment Expense	ETEXP	185,309	-	-	200,000	200,000	0%
Interim Expense	INTEX	27,521	-	7,294	40,000	32,706	18%
Equipment Expense - Operating	87500	12,836	410	4,954	15,000	10,046	33%
Prior Year Expense	PYEXP	500	-	(125)	-	125	0%
Cash Shortage / Overage - Gates	85100	-	-	-	-	-	0%
		2,412,899	179,254	252,345	2,552,500	2,300,155	10%
Net Operating Profit/Loss Before Depn & Pension		577,956	7,208	(75,123)	34,500	109,623	-218%
Depreciation Expense	90000	149,092	24,849	-	-	-	0%
Pension Expense	96000	-	-	-	-	-	0%
Net Operating Profit/Loss After Depn & Pension		428,864	(17,640)	(75,123)	34,500	109,623	-218%
State Allocations - F&E	31200	514,600	-	-	38,000	38,000	0%
Training Allocation & Oth Fiscal Admin	31300	156	-	-	-	-	0%
Other Funds used for Operations	34000	10,034	-	4,281	-	(4,281)	0%
Net Profit/Loss Before Depre & Pension w/ Allocation		1,102,746	7,208	(70,842)	72,500	143,342	-98%
Net Profit/Loss After Depre & Pension w/ Allocation		953,654	(17,640)	(70,842)	72,500	143,342	-98%

Santa Cruz County Fair, 14th DAA

Detail of Revenues

Account Description	Acct. No.	Actuals 2021	Prior YTD 2021	Current YTD 2,022.00	Budget 2,022.00	Balance of Budget	% Used 2022
ADMISSIONS TO GROUNDS							
Gate Admissions	40000-00-000-1000	387,036	0	0	700,000	700,000	0%
Discount Fair Admissions	DISAD	355,303	0	0	0	0	0%
TOTAL ADMISSION TO GROUNDS		742,339	0	0	700,000	700,000	0%
INDUSTRIAL & COMMERCIAL SPACE							
Outside Commercial Space	41010-00-000-1000	32,777	0	0	35,000	35,000	0%
Inside Commercial Space	41020-00-000-1000	3,848	0	0	0	0	0%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		36,625	0	0	35,000	35,000	0%
CONCESSION REVENUE							
Carnival	40500-00-000-1000	154,447	0	0	0	0	0%
Carnival Pre-Sale	40510-00-000-1000	13,130	0	0	0	0	0%
Carnival Pre-Sale POP	40520-00-000-1000	0	0	0	0	0	0%
Food Concession	42100-00-000-1000	234,710	0	0	350,000	350,000	0%
Non-Food Concession	42200-00-000-1000	7,410	0	0	0	0	0%
Alcohol Concession	42300-00-000-1000	0	0	0	0	0	0%
TOTAL CONCESSION REVENUE		409,696	0	0	350,000	350,000	0%
EXHIBIT REVENUE							
Entry Fees	ENTRY	1,882	0	0	0	0	0%
Donated & Sponsored Awards	43100-80-000-1000	300	0	0	0	0	0%
Advertising Premium Book	43200-80-000-1000	0	0	0	0	0	0%
Other Misc Revenue	48700-80-000-1000	0	0	0	0	0	0%
Sponsorship - Trophies & Ribbons	48800-80-000-1000	0	0	0	0	0	0%
Sponsorship - Legos	48800-80-000-1415	0	0	0	0	0	0%
TOTAL EXHIBIT REVENUE		2,182	0	0	0	0	0%
HORSE SHOW REVENUE (Fairtime)							
Entry Fees	43000-40-000-1100	1,290	0	0	0	0	0%
Sponsorship	43010-40-000-1100	450	0	0	0	0	0%
Stall Fees	48800-40-000-1100	0	0	0	0	0	0%
TOTAL HORSE SHOW REVENUE		1,740	0	0	0	0	0%

Santa Cruz County Fair, 14th DAA

Detail of Revenues

Account Description	Acct. No.	Actuals 2021	Prior YTD 2/28/21	Current YTD 2/28/22	Budget 2022	Balance of Budget	% Used 2022
ENTERTAINMENT REVENUE							
Gate Admission - Motorsports	40000-75-000-1100	33,635	0	0	32,000	32,000	0%
Destruction Derby		0	0	0	0	0	0%
Performance Admission		0	0	0	0	0	0%
TOTAL ENTERTAINMENT REVENUE		33,635	0	0	32,000	32,000	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
Admission - Gala	40000-00-000-1050	0	0	0	0	0	0%
Stall Fee	43010-00-000-1000	11,800	0	0	0	0	0%
Parking Revenue	45000-00-000-1000	195,533	0	0	0	0	0%
Camp Parking	46500-00-000-1000	10,100	0	0	0	0	0%
Utility Fee Reimbursement	48500-00-000-1000	765	0	0	0	0	0%
Other Misc Revenue	48700-00-000-1000	12,335	0	0	270,000	270,000	0%
Sponsorship	48800-00-000-1000	24,750	0	0	0	0	0%
Fairtime Donation	48830-00-000-1000	275	0	0	0	0	0%
Sponsorship - Livestock Awards	48840-00-000-1000	10,000	0	0	0	0	0%
Entry Fees - JFB	43000-35-000-1000	0	0	0	0	0	0%
Other Misc Revenue - JFB	48700-35-000-1000	0	0	0	0	0	0%
Prior Year Revenue - JFB	49000-35-000-1000	0	0	0	0	0	0%
TOTAL MISCELLANEOUS FAIR		265,558	0	0	270,000	270,000	0%
INTERIM REVENUE							
Food Concession	42100-00-000-3000	0	0	0	0	0	0%
Concession - Heritage Foundation	42101-00-000-3000	103,608	325	0	0	0	0%
Entry Fees - Horse Show - Interim	43000-40-000-4000	95	0	0	0	0	0%
Parking Revenue	45000-00-000-3000	33,760	9,400	0	0	0	0%
Building Rental	46100-00-000-3000	0	0	0	0	0	0%
Building Rental - Rodger House	46100-00-ROD-3000	0	0	0	0	0	0%
Building Rental - Crosetti Bldg	46100-00-CRO-3000	35,960	1,550	24,060	1,750	(22,310)	1375%
Building Rental - Harvest Bldg	46100-00-HAR-3000	51,530	5,550	13,100	0	(13,100)	0%
Building Rental - Arts Bldg	46100-00-ART-3000	9,263	1,000	4,550	500	(4,050)	910%
Building Rental - Cow Barn	46100-00-COW-3000	0	0	0	0	0	0%
Building Rental - Grange	46100-00-GRA-3000	0	0	0	0	0	0%
Building Rental - Other	46100-00-OTH-3000	20,792	2,532	5,454	0	(5,454)	0%
Building Rental - Heritage Hall	46100-00-HER-3000	18,647	0	6,550	0	(6,550)	0%
Building Rental - Swine Barn	46100-00-SWI-3000	0	0	0	0	0	0%
Ground Rental - Amphitheater	46200-00-AMP-3000	27,330	0	0	0	0	0%
Ground Rental - Horse Arena	46200-40-HSA-4000	109,553	0	0	0	0	0%
Ground Rental - Farmers Market	46200-00-FAR-3001	139,548	21,218	20,289	0	(20,289)	0%
Ground Rental - Racetrack	46200-00-RAC-3000	77,960	0	0	0	0	0%
Ground Rental - Other	46200-00-OTH-3000	119,812	6,450	9,920	0	(9,920)	0%
Equipment Rental	46300-00-000-3000	2,664	0	0	0	0	0%
Camp Parking	46500-00-000-3000	607,372	96,353	92,964	0	(92,964)	0%
Utility Fee Reimbursement	48500-00-000-3000	22,386	6,451	230	0	(230)	0%
Other Misc Revenue	48700-00-000-3000	1,934	0	0	1,200,000	1,200,000	0%
TOTAL INTERIM REVENUE		1,382,214	150,829	177,117	1,202,250	1,025,133	15%
PRIOR YEAR REVENUE							
Prior Year Revenue	49000-00-000-0000	73,442	0	106	0	(106)	0%
TOTAL PRIOR YEAR REVENUE		73,442	0	106	0	(106)	0%
OTHER OPERATING REVENUE							
Other Operating Revenue	48700-00-000-0000	285	0	0	0	0	0%
Interest Earnings	48710-00-000-0000	0	0	0	0	0	0%
County Expense Reimbursement	48850-00-000-0000	7,505	0	0	0	0	0%
TOTAL OTHER OPERATING REVENUE		7,790	0	0	0	0	0%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2021	Prior YTD 2/28/21	Current YTD 2/28/22	Budget 2022	Balance of Budget	% Used 2022
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-000-0000	116,329	17,392	19,954	0	(19,954)	0%
Salaries & Wages - Temp	50100-11-000-0000	142,828	8,946	31,354	0	(31,354)	0%
Compensated Leave	50300-11-000-0000	4,763	3,137	0	0	0	0%
Employee Benefits	51000-11-000-0000	11,142	1,825	1,969	0	(1,969)	0%
PERS Employer Contribution	51010-11-000-0000	59,038	7,546	10,904	0	(10,904)	0%
Payroll Taxes	51100-11-000-0000	16,767	1,923	3,060	0	(3,060)	0%
Worker's Comp	51200-11-000-0000	8,103	1,580	2,890	0	(2,890)	0%
Unemployment Insurance	51300-11-000-0000	5,462	0	0	0	0	0%
Current year - Bad Debt Expense	53000-11-000-0000	0	0	0	0	0	0%
Bank / CC Charges	54000-11-000-0000	36,329	3,035	3,523	0	(3,523)	0%
Director Expense	56000-11-000-0000	0	0	0	0	0	0%
Dues & Subscription	57000-11-000-0000	5,502	58	66	0	(66)	0%
Insurance	60000-11-000-0000	51,309	8,078	8,078	0	(8,078)	0%
Other Misc Expense	65000-11-000-0000	72,529	802	4,946	750,000	745,054	1%
Licenses & Permits	65010-11-000-0000	2,479	9	0	0	0	0%
Postage	67000-11-000-0000	1,816	16	10	0	(10)	0%
Professional Services	69000-11-000-0000	86,046	7,969	9,271	0	(9,271)	0%
Audit Cost	69040-11-000-0000	6,400	0	0	0	0	0%
Office Supplies & Expense	74000-11-000-0000	4,166	511	289	0	(289)	0%
Telephone	75000-11-000-0000	11,303	1,510	3,863	0	(3,863)	0%
Internet Expense	75010-11-000-0000	905	150	2,051	0	(2,051)	0%
Strategic Planning	76000-11-000-0000	0	0	0	0	0	0%
Travel / Training Expense	77000-11-000-0000	4,532	250	3,932	0	(3,932)	0%
TOTAL ADMINISTRATION EXPENSE		647,747	64,738	106,160	750,000	643,840	14%
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Perm	50000-12-000-0000	0	0	0	0	0	0%
Salaries & Wages - Temp	50100-12-000-0000	281,372	24,424	40,090	0	(40,090)	0%
Employee Benefits	51000-12-000-0000	0	0	0	0	0	0%
PERS Employer Contribution	51010-12-000-0000	61,462	6,287	8,896	0	(8,896)	0%
Payroll Taxes	51100-12-000-0000	17,530	1,681	2,469	0	(2,469)	0%
Worker's Comp	51200-12-000-0000	9,911	1,465	2,405	0	(2,405)	0%
Electricity, Gas, Propane, Sewer, Water	UTILI	310,263	45,131	33,732	0	(33,732)	0%
Maint of Building - Crosetti	64000-12-CRO-0000	15,507	512	0	0	0	0%
Maint of Building - Harvest	64000-12-HAR-0000	4,999	0	368	0	(368)	0%
Maint of Building - Arts	64000-12-ART-0000	4,518	0	0	0	0	0%
Maintenance of Grounds	64000-12-OTH-0000	125,494	11,811	14,171	0	(14,171)	0%
Maintenance of Building	64000-12-000-0000	37,714	8,871	5,279	0	(5,279)	0%
Maintenance of Restroom	64000-12-RES-0000	18,230	558	978	0	(978)	0%
Maintenance of Horse Arena	64000-12-HSA-0000	5,319	0	0	0	0	0%
Maint of Building - Rodger House	64000-12-ROD-0000	285	0	0	0	0	0%
Maint of Building - Amphitheater	64000-12-AMP-0000	0	0	0	0	0	0%
Maint of Building - Cow Barn	64000-12-COW-0000	0	0	0	0	0	0%
Maint of Building - Grange Hall	64000-12-GRA-0000	0	0	0	0	0	0%
Maint of Building - Heritage Hall	64000-12-HER-0000	306	0	0	0	0	0%
Maint of Building - Poultry Barn	64000-12-POU-0000	0	0	0	0	0	0%
Maintenance of Equipment	64010-12-000-0000	41,214	1,442	3,258	0	(3,258)	0%
Special Repairs & Maintenance	64020-12-000-0000	0	0	0	0	0	0%
Maint of Building - Water System Operation	64030-12-000-0000	28,359	4,200	4,746	0	(4,746)	0%
Maint of Building - Storm Water	64040-12-000-0000	8,201	676	255	0	(255)	0%
Other Misc Expense	65000-12-000-0000	23,421	3,365	3,573	1,050,000	1,046,427	0%
Professional Service Maintenance	69000-12-000-0000	14,500	0	0	0	0	0%
Rental - Maintenance Equipment	72000-12-000-0000	6,517	1,044	1,106	0	(1,106)	0%
Rental - Other Equipment	72010-12-000-0000	0	0	0	0	0	0%
Security Alarm Service - MN	73000-12-000-0000	4,008	499	524	0	(524)	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	0	0	0	0%
Trash Removal / Clean-Up	78000-12-000-0000	24,166	2,140	4,445	0	(4,445)	0%
TOTAL MAINTENANCE EXPENSE		1,043,295	114,106	126,295	1,050,000	923,705	12%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2021	Prior YTD 2/28/21	Current YTD 2/28/22	Budget 2022	Balance of Budget	% Used 2022
PUBLICITY EXPENSE							
Advertising	52000-13-000-1000	114,611	0	0	125,000	125,000	0%
Professional Services	69000-13-000-1000	20,750	0	0	0	0	0%
Promotional Expense	71000-13-000-1000	0	0	0	0	0	0%
Public Relations	71010-13-000-1000	0	0	0	0	0	0%
Supplies & Expenses	74000-13-000-1000	0	0	0	0	0	0%
TOTAL PUBLICITY EXPENSE		135,361	0	0	125,000	125,000	0%
ATTENDANCE OPERATIONS							
Salaries & Wages - Temp	50100-70-000-1000	14,429	0	0	0	0	0%
Employee Benefits	51000-70-000-1000	0	0	0	0	0	0%
Payroll Taxes	51100-70-000-1000	486	0	0	0	0	0%
Worker's Comp	51200-70-000-1000	508	0	0	0	0	0%
Other Misc Expense	65000-70-000-1000	0	0	0	160,000	160,000	0%
Professional Services	69000-70-000-1000	29,175	0	0	0	0	0%
Fairtime Security	73000-70-000-1000	81,277	0	0	0	0	0%
Fairtime Sheriff/CHP	73010-70-000-1000	27,341	0	0	0	0	0%
Supplies & Expense	74000-70-000-1000	6,466	0	0	0	0	0%
TOTAL ATTENDANCE OPERATIONS		159,682	0	0	160,000	160,000	0%
MISCELLANEOUS FAIR EXPENSE							
Salaries & Wages - Temp - MN	50100-12-000-1000	50,838	0	5,700	0	(5,700)	0%
Employee Benefits - MN	51000-12-000-1000	0	0	0	0	0	0%
Payroll Taxes - MN	51100-12-000-1000	737	0	83	0	(83)	0%
Worker's Comp - MN	51200-12-000-1000	1,791	0	342	0	(342)	0%
Salaries & Wages - Temp - Parking	50100-40-000-1000	0	0	0	0	0	0%
Employee Benefits - Parking	51000-40-000-1000	0	0	0	0	0	0%
Payroll Taxes - Parking	51100-40-000-1000	0	0	0	0	0	0%
Worker's Comp - Parking	51200-40-000-1000	0	0	0	0	0	0%
Other Misc Expense	65000-40-000-1000	23,607	0	1,643	100,000	98,357	2%
Other Misc Expense-Gala	65000-40-000-1050	0	0	0	0	0	0%
Professional Services	69000-40-000-1000	0	0	0	0	0	0%
Supplies & Expense - Parking	74000-40-000-1000	4,988	0	0	0	0	0%
Exhibit Guide	74010-40-000-1000	6,235	0	0	0	0	0%
Trash Removal	78000-40-000-1000	13,197	0	0	0	0	0%
Supplies & Expense - JFB	74000-35-000-1000	0	0	0	0	0	0%
Prior Year Expense - JFB	80000-35-000-1000	0	0	0	0	0	0%
TOTAL MISCELLANEOUS FAIR		101,393	0	7,768	100,000	92,232	8%
PREMIUM EXPENSE (Excluding Horse Show)							
Cash Awards	66000-80-000-1000	12,503	0	0	15,000	15,000	0%
Trophies/Ribbons/Medals	66010-80-000-1000	333	0	0	0	0	0%
TOTAL PREMIUM EXPENSE		12,836	0	0	15,000	15,000	0%
HORSE SHOW EXPENSE (Fairtime)							
Other Misc Expense	65000-40-000-1100	3,578	0	0	7,500	7,500	0%
Cash Awards	66000-40-000-1100	0	0	0	0	0	0%
Trophies, Medals, Ribbons	66010-40-000-1100	0	0	0	0	0	0%
Professional Services - Judges	69000-40-000-1100	1,833	0	0	0	0	0%
Professional Services	69010-40-000-1100	0	0	0	0	0	0%
Supplies & Expense	74000-40-000-1100	1,118	0	0	0	0	0%
Cattle Fees	74010-40-000-1100	0	0	0	0	0	0%
TOTAL HORSE SHOW EXPENSE		6,529	0	0	7,500	7,500	0%

Santa Cruz County Fair, 14th DAA

Detail of Expenditures

Account Description	Acct. No.	Actuals 2021	Prior YTD 2/28/21	Current YTD 2/28/22	Budget 2022	Balance of Budget	% Used 2022
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-000-1000	0	0	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	0	0	0	0	0	0%
Payroll Taxes	51100-80-000-1000	0	0	0	0	0	0%
Worker's Comp	51200-80-000-1000	0	0	0	0	0	0%
Decorations	55000-80-000-1000	1,391	0	0	0	0	0%
Other Misc Expense	65000-80-000-1000	65	0	0	90,000	90,000	0%
Professional Svcs - Judges	69010-80-000-1000	6,664	0	0	0	0	0%
Professional Svcs - Dept Contracts	69020-80-000-1000	15,570	0	0	0	0	0%
Rental - Tent & Booth	72020-80-000-1000	39,372	0	0	0	0	0%
Supplies & Expense	EXSUP	15,318	0	0	0	0	0%
Carcass Contest	74010-80-000-1000	1,509	0	0	0	0	0%
TOTAL EXHIBIT EXPENSE		79,889	0	0	90,000	90,000	0%
ENTERTAINMENT EXPENSE							
Salaries & Wages - Temp	50100-75-000-1000	0	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	0	0	0	0	0	0%
Worker's Comp	51200-75-000-1000	0	0	0	0	0	0%
Grounds Entertainment	58000-75-000-1000	138,628	0	0	200,000	200,000	0%
Amphitheater Entertainment	58010-75-000-1000	9,000	0	0	0	0	0%
Sounds, Light, Radios	58020-75-000-1000	18,748	0	0	0	0	0%
Professional Service	69000-75-000-1000	12,000	0	0	0	0	0%
Supplies & Expense	74000-75-000-1000	6,934	0	0	0	0	0%
TOTAL ENTERTAINMENT EXPENSE		185,309	0	0	200,000	200,000	0%
INTERIM EXPENSE							
Misc Interim Expense	65000-40-000-3000	0	0	0	0	0	0%
Interim Security	73000-40-000-3000	27,337	0	7,294	40,000	32,706	18%
Interim Sheriff	73010-40-000-3000	0	0	0	0	0	0%
Supplies & Expense - Horse Show - Interim	74000-40-000-4000	184	0	0	0	0	0%
Supplies & Expense - Farmer's Market	74000-00-000-3001	0	0	0	0	0	0%
TOTAL INTERIM EXPENSE		27,521	0	7,294	40,000	32,706	18%
EQUIPMENT EXPENSE (LIST)							
Non Capitalized(cost less than \$5000 and life less than one year)							
Equipment Expense	87500-00-000-0000	12,836	410	4,954	15,000	10,046	33%
TOTAL EQUIPMENT EXPENSE		12,836	410	4,954	15,000	10,046	33%
PRIOR YEAR OPERATING EXPENSE							
Prior Year Expense Adjustment	80000-00-000-0000	500	0	(125)	0	125	0%
Prior Year Bad Debt	80020-00-000-0000	0	0	0	0	0	0%
TOTAL PRIOR YEAR OPERATING EXPENSE		500	0	(125)	0	125	0%
CASH SHORTAGES & OVERAGES							
CASH Shortages & Overages	85100-00-000-0000	0	0	0	0	0	0%
TOTAL CASH SHORTAGES & OVERAGES		0	0	0	0	0	0%
PENSION EXPENSE							
Pension Expense	96000-00-000-0000	0	0	0	0	0	0%
TOTAL PENSION EXPENSE		0	0	0	0	0	0%
DEPRECIATION EXPENSE							
Depreciation Expense	90000-00-000-0000	149,092	24,849	0	0	0	0%
Prior Year Depreciation Expense Adjustment	80010-00-000-0000	0	0	0	0	0	0%
TOTAL DEPRECIATION EXPENSE		149,092	24,849	0	0	0	0%

Santa Cruz County Fair, 14th DAA

**Santa Cruz County Fair
Capital Improvement Projects**

Account Description	Acct. No.	Actuals 2021	Prior YTD 2/28/21	Current YTD 2/28/22
REVENUES:				
Outsiding Funding for Capital Assets	31700-00-000-0000	639,241	16,534	0
Outside Funding - Livestock Barn Light Impr	31700-00-000-9010	0	0	0
TOTAL REVENUES		639,241	16,534	0
EXPENSES:				
Construction In Progress	19000-00-000-0000	0	0	0
CIP - Livestock Barn Light Improvements	19000-00-000-9010	0	0	0
CIP - Rv Park Expansion	19000-00-000-9011	0	0	0
CIP - Heritage Hall Expansion	19000-00-000-9012	21,650	21,650	0
CIP - Fair Master Planning	19000-00-000-9013	0	0	0
CIP - Office Trailer Renovations	19000-00-000-9014	0	0	0
CIP - SB5 Electrical Upgrade Project	19000-00-000-9015	661,467	146,187	38,817
Land	19100-00-000-0000	0	0	0
Buildings and Improvements	19200-00-000-0000	0	0	0
Equipment	19300-00-000-0000	0	0	34,412
TOTAL EXPENDITURES		683,117	167,837	73,229
NET DIFFERENCES		(43,877)	(151,303)	(73,229)

Santa Cruz County Fair, 14th DAA

Account Description	Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Actual Jul-22	Actual Aug-22	Actual Sep-22	Actual Oct-22	Projected Nov-22	Projected Dec-22	TOTAL 2,022
BEGINNING RESERVE	1,169,366	1,130,305	1,098,524	1,082,098	1,097,295	1,104,273	1,110,775	1,119,345	1,123,312	1,128,904	1,137,246	1,139,513	1,169,366
State Allocations - F&E	0	0	0	0	0	0	0	0	0	0	0	0	0
Training Allocation & Oth Fiscal Admin	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Funds used for Operations	4,281	0	0	0	0	0	0	0	0	0	0	0	4,281
OPERATING REVENUES:													
Admission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Commercial Space Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Concession Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Interim Revenue	85,725	91,392	52,978	15,395	7,175	6,700	8,640	4,000	5,625	8,375	2,300	0	288,305
Prior Year Revenue	0	106	0	0	0	0	0	0	0	0	0	0	106
Other Operating Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OPERATING REVENUES	85,725	91,498	52,978	15,395	7,175	6,700	8,640	4,000	5,625	8,375	2,300	0	288,411
TOTAL AVAILABLE FUNDS	1,259,372	1,221,803	1,151,503	1,097,493	1,104,470	1,110,973	1,119,415	1,123,345	1,128,937	1,137,279	1,139,546	1,139,513	1,462,058
OPERATING EXPENDITURES:													
Administration Expense	58,362	47,798	25,062	33	33	33	33	33	33	33	33	33	131,517
Maintenance Expense	59,555	66,740	39,057	165	165	164	37	0	0	0	0	0	165,882
Publicity Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Attendance Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Fair Expense	5,601	2,167	2,018	0	0	0	0	0	0	0	0	0	9,786
Premium Expense	0	0	579	0	0	0	0	0	0	0	0	0	579
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Interim Expense	5,344	1,950	2,690	0	0	0	0	0	0	0	0	0	9,984
Equipment Expense - Operating	205	4,749	0	0	0	0	0	0	0	0	0	0	4,954
Prior Year Expense	0	(125)	0	0	0	0	0	0	0	0	0	0	(125)
Cash Shortage / Overage - Gates	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	129,067	123,279	69,405	197	197	197	70	33	33	33	33	33	322,578
ENDING RESERVE	1,130,305	1,098,524	1,082,098	1,097,295	1,104,273	1,110,775	1,119,345	1,123,312	1,128,904	1,137,246	1,139,513	1,139,480	1,139,480

Santa Cruz County Fair, 14th DAA

Statement of Operations - Junior Livestock Auction

Account Description	Acct. No.	Actuals 2021	Prior YTD 2/28/21	Current YTD 2/28/22
RESOURCES, JANUARY 1:	25100-30-000-2000	45,500	45,500	73,015
AUCTION REVENUES:				
Commission	41500-30-000-2000	37,779	0	0
Sponsorship	48800-30-000-2000	0	0	0
Prior Year Revenue	49000-30-000-2000	48	0	0
Other Misc Revenue	48700-30-000-2000	7,536	0	9
Interest Revenue	48710-30-000-2000	6	0	1
TOTAL REVENUES		45,369	0	11
TOTAL RESOURCES AVAILABLE		90,869	45,500	73,025
AUCTION EXPENDITURES:				
Bad Debt Expense	53000-30-000-2000	0	0	0
Bank/CC Charges	54000-30-000-2000	2,062	284	114
Other Misc Expense	65000-30-000-2000	4,695	4,601	0
Payment to Sellers	65010-30-000-2000	0	0	0
Professional Services	69000-30-000-2000	2,644	0	0
Publicity	71000-30-000-2000	0	0	0
Supplies & Expense	74000-30-000-2000	8,452	0	0
Prior Year Expense	80000-30-000-2000	0	0	1,424
TOTAL EXPENDITURES		17,854	4,884	1,538
RESOURCES, DECEMBER 31:	25100	73,015	40,615	71,487
NET EFFECT		27,515	(4,884)	(1,527)