
From: carolynbeaver1@gmail.com
Sent: Friday, November 10, 2023 3:52 PM
To: nkovacevich@ocfairboard.com; bbagneris@ocfairboard.com; tbilezikjian@ocfairboard.com; djackson@ocfairboard.com; dlabelle@ocfairboard.com; npham@ocfairboard.com; nrubalcava-garcia@ocfairboard.com; rruiz@ocfairboard.com; OCF Executive
Cc: Michele Richards; theresasears@hotmail.com; Leigh-Ann Kazolas; 'OC Vaulting'; lisa@saboeventing.com; 'Sue Irzyk'; 'AJA GMAIL'; bcummings@mac.com
Subject: Letter to Board of Directors re Equestrian Center
Attachments: Fair BoardLetter Nov 10 23 C Beaver.pdf; ocfec_EQC_EQC_Profit_loss_PNL Prior to 2023 detail.pdf; Centennial Farm and Equestrian Center Capital Asset 9.30.2023.pdf

Dear Director:

In previous meetings, board members commented that the Equestrian Center had been costing the Fairgrounds money for years. In fact, it had been a positive contributor to the bottom line for many years. Here is a summary of the P&L for the past 12 years:

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net income to OCFEC	\$ 107,151	95,007	91,238	104,069	134,758	142,321	115,898	120,957	104,760	119,320

As you can see, well over \$1 million was earned by the OCFEC from the Equestrian Center over that period; yet very little was invested over that time.

I would like to point out a number of factors which are important in your consideration of the staff's proposed RFP:

Each additional criteria or "demand" in the RFP, such as a requirement to attend the walk-through, may limit the number of potential bidders.

The cap-ex requirement in the RFP is currently not specified. Attached is a summary of the capital expenditures for the Equestrian Center and Centennial Farms, which was recently received by one of the equestrians in response to a public records request. You will notice that there are very few capital expenditures made for the Equestrian Center in recent years, and that the response does not appear to be complete through 2023 or even 2022. As a reminder, the prior operator had been operating on a month-to-month lease for several years and therefore should not have been expected to make capital improvements. The Fairgrounds has not done any significant repairs or improvements since it took over management of the Equestrian Center effective 1/1/23. It is unreasonable to expect an operator to cover much deferred maintenance and capital expenditures with only a 5-year lease and a 5-year renewal option at the District's option.

Potential bidders will need to consider the risks and rewards of their bids. Factors which increase their costs and risk will be impediments as they evaluate the economics of their bids. In addition to concerns about the amount of capital expenditures expected, there are elements which increase costs, such as the expectation of the operator to provide 24/7 security whereas in the past there was a minimal (but adequate) level of security provided by the Fairgrounds staff who are already onsite at the property. Furthermore, the occupancy has declined under the management of the OCFEC staff compared to the previous operator, so a new operator needs to build up the clientele.

This RFP needs to be positioned for a positive outcome, and the Board needs to instruct the staff to find a way to make the RFP for the Equestrian Center successful. Closing the facility should not be an option, find solutions to keep the facility open.

Remember the OCFEC mission: *Creating equitable community access to agriculture, entertainment, cultural and educational experiences*. This jewel is valued by the community and needs to remain to benefit our community.

Sincerely,
Carolyn Beaver
Equestrian, CPA (inactive) and independent board director

cc: CEO Michele Richards
The Equestrian Center Task Force
Attachments: Equestrian Center P&L Summary and Detail
Capital Expenditures Equestrian and Centennial Farm

Carolyn Beaver
3808 Key Bay, Corona del Mar, CA 92625

November 10, 2023

Board of Directors
32nd District Agricultural Association Board
88 Fair Drive
Costa Mesa, CA 92626

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OC Fair & Event Center Actual by Year Department 25 Summary P&L	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
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Carolyn Beaver
Equestrian, CPA (inactive) and independent board director

cc: CEO Michele Richards
The Equestrian Center Task Force

Attachments: Equestrian Center P&L Summary and Detail

Capital Expenditures Equestrian and Centennial Farm

OC Fair & Event Center									
Actual by Year									
Department 25									
	2022	2021	2020	2019	2018	2017	2016	2015	2014
	Actual								
4235 Gas / Oil / Water	10,902	5,900	3,845	4,779	4,724	4,236	3,597	4,066	6,514
4600 Horse Boarding Revenue	147,190	142,430	117,762	132,534	134,239	144,345	117,864	118,163	104,185
4610 Locker Rentals	-	-	-	-	-	-	-	-	-
4827 EQC Other Facilities Rental	-	-	-	-	-	-	-	-	-
4905 Vending Revenue	-	-	-	-	-	-	-	-	-
4910 Fines - Boarding	-	-	-	-	-	-	-	-	-
4920 Misc Revenue	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
4990 Prior Year Revenue	-	-	-	-	591	-	-	-	-
Total Revenues	194,092	184,330	157,608	173,313	175,554	184,580	157,461	158,229	146,700
Labor Expenses									
5010 Salaries/Wages - Permanent	-	-	-	-	-	-	-	-	-
5011 Salaries/Wages - Overtime	-	-	-	-	-	-	-	-	-
5012 Payroll Taxes - FT	-	-	-	-	-	-	-	-	-
5013 Employee Benefits - FT	-	-	-	-	-	-	-	-	-
5017 Compensated Abs - FT	17,188	-	-	-	-	-	-	-	-
5020 Wages - Temporary	34	-	-	-	-	-	-	-	-
5022 Payroll Taxes - PT	0	-	-	-	-	-	-	-	-
5025 WComp - PT	2	-	-	-	-	-	-	-	-
Sub-Total Labor Expenses	17,225	-	-	-	-	-	-	-	-
Non-Labor Expenses									
5100 Professional Services	-	1,290	1,440	4,934	-	427	-	-	-
5200 Office Supplies	-	-	-	-	-	-	-	-	-
5202 Decorations/Props & Assoc Supplies	-	-	-	-	-	-	-	-	-
5230 Equip Maint & Supplies	214	-	-	-	-	-	-	-	-
5235 Equipment - Gas & Oil	-	5,900	3,845	4,779	4,724	4,236	3,597	4,066	5,940
5270 Telephone	-	-	-	-	-	-	-	-	-
5300 Buildings & Grounds Supply	1,385	-	-	4,777	-	779	-	-	-
5310 Trash Removal	-	-	-	-	-	-	-	-	-
5312 Parking Lot Sweeping	48,868	37,500	28,880	-	-	-	-	-	-
5320 Utilities - Electricity	19,250	34,250	32,833	34,578	33,089	33,177	34,966	29,150	33,000
5324 Utilities - Water	-	3,500	2,871	3,008	2,984	3,008	3,000	4,056	3,000
5331 Special Repairs - Electrical	-	-	-	12,780	-	191	-	-	-
5332 Special Repairs-Plumbing	-	-	-	-	-	441	-	-	-
5335 Special Repairs- Fence Repair	-	3,600	-	-	-	-	-	-	-
5336 Special Repairs-Landscape	-	-	-	3,600	-	-	-	-	-
5337 Special Repairs-Asphalt/Concrete	-	-	-	788	-	-	-	-	-
5920 Bad Debt Expense	-	-	-	-	-	-	-	-	-
5990 Miscellaneous Expense	-	-	-	-	-	-	-	-	-
6900 Prior Year Expense	-	3,283	(3,500)	-	-	-	-	-	-
Sub-Total Non-Labor Expenses	69,717	89,323	66,370	69,244	40,797	42,260	41,563	37,272	41,940
Total Expenses	86,942	89,323	66,370	69,244	40,797	42,260	41,563	37,272	41,940
Net Proceeds	107,151	95,007	91,238	104,069	134,758	142,321	115,898	120,957	104,760

OC Fair & Event Center									
Actual by Year									
Department 25									
	2013	2012	2011	2010	2009	2008	2007	2006	2005
	Actual	Actual							
4235 Gas / Oil / Water	7,539	-	-	-	-	-	-	-	-
4600 Horse Boarding Revenue	117,729	106,802	71,432	53,081	86,798	124,601	105,612	97,229	62,861
4610 Locker Rentals	-	-	-	-	-	-	-	-	-
4827 EQC Other Facilities Rental	-	-	-	-	-	-	-	-	-
4905 Vending Revenue	-	-	-	-	-	-	-	-	-
4910 Fines - Boarding	-	-	-	-	-	14	42	-	-
4920 Misc Revenue	36,000	36,000	36,000	21,300	21,300	21,300	21,300	15,800	15,300
4990 Prior Year Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	161,269	142,802	107,432	74,381	108,098	145,915	126,955	113,029	78,161
Labor Expenses									
5010 Salaries/Wages - Permanent	-	-	-	-	-	-	-	-	-
5011 Salaries/Wages - Overtime	-	-	-	-	-	-	-	-	-
5012 Payroll Taxes - FT	-	-	-	-	-	-	-	-	-
5013 Employee Benefits - FT	-	-	-	-	-	-	-	-	-
5017 Compensated Abs - FT	-	-	-	-	-	-	-	-	-
5020 Wages - Temporary	-	-	-	-	-	-	-	-	-
5022 Payroll Taxes - PT	-	-	-	-	-	-	-	-	-
5025 WComp - PT	-	-	-	-	-	-	-	-	-
Sub-Total Labor Expenses	-	-							
Non-Labor Expenses									
5100 Professional Services	-	-	-	-	-	-	-	-	-
5200 Office Supplies	-	-	-	-	-	-	-	-	-
5202 Decorations/Props & Assoc Supplies	-	-	-	-	587	-	-	-	-
5230 Equip Maint & Supplies	-	-	-	-	-	-	-	52	-
5235 Equipment - Gas & Oil	7,753	-	-	-	-	-	-	-	-
5270 Telephone	-	-	-	-	-	-	-	-	-
5300 Buildings & Grounds Supply	-	-	-	2,000	-	-	-	-	3,527
5310 Trash Removal	-	-	-	-	-	-	-	-	-
5312 Parking Lot Sweeping	-	-	-	-	-	-	-	-	-
5320 Utilities - Electricity	31,050	41,800	39,600	54,979	56,588	50,855	51,603	59,202	45,227
5324 Utilities - Water	2,829	3,900	5,160	25,567	34,164	22,611	19,083	16,077	25,323
5331 Special Repairs - Electrical	-	-	-	-	-	-	-	-	-
5332 Special Repairs-Plumbing	-	-	-	-	-	-	-	-	-
5335 Special Repairs- Fence Repair	-	-	-	-	-	-	-	-	-
5336 Special Repairs-Landscape	-	-	-	-	-	-	-	-	-
5337 Special Repairs-Asphalt/Concrete	-	-	-	-	-	-	-	-	-
5920 Bad Debt Expense	-	-	470	159	4,180	2,074	-	-	-
5990 Miscellaneous Expense	-	-	-	-	(0)	-	-	-	-
6900 Prior Year Expense	-	(629)	-	-	-	-	-	-	-
Sub-Total Non-Labor Expenses	41,632	45,071	45,230	82,705	95,518	75,540	70,686	75,330	74,076
Total Expenses	41,632	45,071	45,230	82,705	95,518	75,540	70,686	75,330	74,076
Net Proceeds	119,637	97,731	62,203	(8,324)	12,580	70,376	56,269	37,699	4,085

OC Fair & Event Center						
Actual by Year						
Department 25						
	2004	2003	2002	2001	2000	1999
	Actual	Actual	Actual	Actual	Actual	Actual
4235 Gas / Oil / Water	-	-	-	-	-	-
4600 Horse Boarding Revenue	126,705	534,070	561,703	672,225	679,648	611,446
4610 Locker Rentals	90	585	1,440	2,000	2,595	2,010
4827 EQC Other Facilities Rental	4,915	21,059	564	8,500	19,741	26,500
4905 Vending Revenue	68	671	601	731	1,624	2,068
4910 Fines - Boarding	566	9,735	7,982	11,503	10,213	7,133
4920 Misc Revenue	13,883	5,081	4,760	6,270	7,040	5,579
4990 Prior Year Revenue	-	-	-	-	-	-
Total Revenues	146,227	571,201	577,051	700,821	724,449	661,013
Labor Expenses						
5010 Salaries/Wages - Permanent	16,566	98,290	111,915	118,648	81,389	147,300
5011 Salaries/Wages - Overtime	1,346	5,539	15,892	17,376	26,011	17,387
5012 Payroll Taxes - FT	1,283	7,940	9,374	14,933	9,889	13,349
5013 Employee Benefits - FT	6,098	32,306	33,152	33,122	(312)	33,951
5017 Compensated Abs - FT	(27,595)	4,542	203	-	-	-
5020 Wages - Temporary	-	6,205	51,396	56,341	69,922	73,903
5022 Payroll Taxes - PT	-	-	-	-	-	-
5025 WComp - PT	-	-	-	-	-	-
Sub-Total Labor Expenses	(2,302)	154,822	221,931	240,420	186,899	285,890
Non-Labor Expenses						
5100 Professional Services	52,138	309,128	293,470	396,503	395,161	332,700
5200 Office Supplies	2,329	15,098	6,218	419	1,311	1,147
5202 Decorations/Props & Assoc Supplies	-	-	-	-	-	-
5230 Equip Maint & Supplies	-	14,121	18,432	25,258	23,925	19,174
5235 Equipment - Gas & Oil	-	-	-	-	-	-
5270 Telephone	298	1,316	1,672	1,305	2,333	2,814
5300 Buildings & Grounds Supply	-	17,602	36,196	12,083	27,833	26,967
5310 Trash Removal	8,925	29,281	31,118	40,761	71,707	19,700
5312 Parking Lot Sweeping	-	-	-	-	-	-
5320 Utilities - Electricity	52,953	42,567	83,083	56,287	41,176	33,827
5324 Utilities - Water	17,275	12,869	19,516	19,796	24,719	24,928
5331 Special Repairs - Electrical	-	-	-	-	-	-
5332 Special Repairs-Plumbing	-	-	-	-	-	-
5335 Special Repairs- Fence Repair	-	-	-	-	-	-
5336 Special Repairs-Landscape	-	-	-	-	-	-
5337 Special Repairs-Asphalt/Concrete	-	-	-	-	-	-
5920 Bad Debt Expense	-	-	-	-	-	-
5990 Miscellaneous Expense	-	-	47	65	874	932
6900 Prior Year Expense	-	(4,756)	-	-	175	-
Sub-Total Non-Labor Expenses	133,918	437,225	489,754	552,478	589,214	462,189
Total Expenses	131,616	592,046	711,685	792,898	776,113	748,079
Net Proceeds	14,611	(20,845)	(134,634)	(92,077)	(51,664)	(87,066)

32nd DAA - Orange County Fair

Capital Expenditures Equestrian and Centennial Farm

9/30/2023

Code	Description	In-Service	CalcCtl	Life	Salv	Begin	End	Cost	Prior Depr	Period Depr Bonus	Total Depr	Remain Depr	
PYBI188	EQUESTRIAN CENTER - CONSTRUCTION	12/31/1979	SL-FM	30	0	1/1/2022	12/31/2022	2,003,157.29	2,003,157.29	0.00	0.00	2,003,157.29	0.00
PYBI182	EQUESTRIAN CENTER - IMPROVEMENTS	12/31/1982	SL-FM	30	0	1/1/2022	12/31/2022	5,731.32	5,731.32	0.00	0.00	5,731.32	0.00
PYBI183	EQUESTRIAN CENTER - CONSTRUCTION	12/31/1982	SL-FM	30	0	1/1/2022	12/31/2022	1,254,069.99	1,254,069.99	0.00	0.00	1,254,069.99	0.00
PYBI164	CONSTRUCTION - CHILDRENS BARN	12/31/1985	SL-FM	30	0	1/1/2022	12/31/2022	27,826.40	27,826.40	0.00	0.00	27,826.40	0.00
PYBI152	CATTLE BARN IMPROVEMENTS	12/31/1986	SL-FM	30	0	1/1/2022	12/31/2022	54,753.93	54,753.93	0.00	0.00	54,753.93	0.00
PYBI134	EQUESTRIAN CENTER - IMPROVEMENTS	1/1/1988	SL-FM	30	0	1/1/2022	12/31/2022	7,002.05	7,002.05	0.00	0.00	7,002.05	0.00
PYBI123	CENTENNIAL FARM - CONSTRUCTION	1/1/1989	SL-FM	30	0	1/1/2022	12/31/2022	100,097.55	100,097.55	0.00	0.00	100,097.55	0.00
PYBI125	EQUESTRIAN CENTER - IMPROVEMENTS	1/1/1989	SL-FM	30	0	1/1/2022	12/31/2022	10,934.30	10,934.30	0.00	0.00	10,934.30	0.00
PYBI114	CENTENNIAL FARM - IMPROVEMENTS	1/1/1990	SL-FM	30	0	1/1/2022	12/31/2022	24,423.12	24,423.12	0.00	0.00	24,423.12	0.00
PYBI116	EQUESTRIAN CENTER - IMPROVEMENTS	1/1/1990	SL-FM	30	0	1/1/2022	12/31/2022	7,804.70	7,804.70	0.00	0.00	7,804.70	0.00
PYBI106	CENTENNIAL FARM - IMPROVEMENTS	1/1/1991	SL-FM	30	0	1/1/2022	12/31/2022	28,506.33	28,506.33	0.00	0.00	28,506.33	0.00
PYBI108	EQUESTRIAN CENTER - IMPROVEMENTS	1/1/1991	SL-FM	30	0	1/1/2022	12/31/2022	87,051.20	87,051.20	0.00	0.00	87,051.20	0.00
PYBI92	CENTENNIAL FARM - IMPROVEMENTS	1/1/1992	SL-FM	30	0	1/1/2022	12/31/2022	8,913.02	8,913.02	0.00	0.00	8,913.02	0.00
PYBI93	CENTENNIAL BARN - PLANS	1/1/1992	SL-FM	30	0	1/1/2022	12/31/2022	46,773.44	46,773.44	0.00	0.00	46,773.44	0.00
PYBI95	EQUESTRIAN CENTER - IMPROVEMENTS	1/1/1992	SL-FM	30	0	1/1/2022	12/31/2022	52,033.77	52,033.77	0.00	0.00	52,033.77	0.00
PYBI97	RELOCATE CHILDRENS BARN	1/1/1992	SL-FM	30	0	1/1/2022	12/31/2022	32,800.98	32,800.98	0.00	0.00	32,800.98	0.00
PYBI98	JUDGING RING BLEACHERS	1/1/1992	SL-FM	30	0	1/1/2022	12/31/2022	72,048.67	72,048.67	0.00	0.00	72,048.67	0.00
PYB184	CENTENNIAL FARM - IMPROVEMENTS	1/1/1993	SL-FM	30	0	1/1/2022	12/31/2022	6,266.06	6,057.20	208.86	0.00	6,266.06	0.00
PYBI78	EQUESTRIAN CENTER RENOVATIONS	1/1/1994	SL-FM	30	0	1/1/2022	12/31/2022	110,174.53	102,829.54	3,672.50	0.00	106,502.04	3,672.49
PYBI62	CENTENNIAL FARM CONTINGENCY	1/1/1996	SL-FM	30	0	1/1/2022	12/31/2022	14,956.44	12,962.26	498.55	0.00	13,460.81	1,495.63
PYBI37	Livestock Wash Racks	1/1/1998	SL-FM	30	0	1/1/2022	12/31/2022	6,989.92	5,591.95	233.00	0.00	5,824.95	1,164.97
PYBI28	Install Centennial Farm Sidewalk	1/1/1999	SL-FM	30	0	1/1/2022	12/31/2022	10,311.25	7,805.07	358.03	0.00	8,163.10	2,148.15
PYBI32	Equestrian Center Bldg Patio	1/1/1999	SL-FM	30	0	1/1/2022	12/31/2022	6,254.38	4,734.23	217.16	0.00	4,951.39	1,302.99
PYBI06	Livestock Renovations	7/1/2000	SL-FM	30	0	1/1/2022	12/31/2022	70,579.18	50,581.76	2,352.64	0.00	52,934.40	17,644.78
PYBI09	Millennium Barn	7/1/2000	SL-FM	30	0	1/1/2022	12/31/2022	497,833.89	356,780.94	16,594.46	0.00	373,375.40	124,458.49
PYBI12	Repave Livestock Area	7/1/2000	SL-FM	30	0	1/1/2022	12/31/2022	32,400.00	23,220.00	1,080.00	0.00	24,300.00	8,100.00
01B06	Livestock Renovation	7/1/2001	SL-FM	30	0	1/1/2022	12/31/2022	7,835.00	5,353.93	261.17	0.00	5,615.10	2,219.90
01B08	Centennial Farm Planters	7/1/2001	SL-FM	30	0	1/1/2022	12/31/2022	56,110.61	38,342.23	1,870.36	0.00	40,212.59	15,898.02
02B02	Livestock Renovations	7/1/2002	SL-FM	30	0	1/1/2022	12/31/2022	58,510.70	38,031.97	1,950.36	0.00	39,982.33	18,528.37
02B04	Livestock Lane Restrooms - Partitions	7/1/2002	SL-FM	30	0	1/1/2022	12/31/2022	6,417.00	4,171.05	213.90	0.00	4,384.95	2,032.05
02B06	Rabbit House - Centennial Farm	7/1/2002	SL-FM	30	0	1/1/2022	12/31/2022	8,954.97	5,820.75	298.50	0.00	6,119.25	2,835.72
04B05	Sheep Barn Removal	7/1/2004	SL-FM	30	0	1/1/2022	12/31/2022	22,848.58	13,328.35	761.62	0.00	14,089.97	8,758.61
PYEQ76	Centennial Farm Cart	7/1/2004	SL-FM	5	0	1/1/2022	12/31/2022	7,562.55	7,562.55	-	-	7,562.55	-
PYEQ72	Livestock Fencing	7/1/2004	SL-FM	5	0	1/1/2022	12/31/2022	24,368.47	24,368.47	-	-	24,368.47	-
08B44	Lighting Design/Centennial Farm	7/1/2009	SL-FM	20	0	1/1/2022	12/31/2022	71,823.75	44,889.86	3,591.19	0.00	48,481.05	23,342.70
09B08	Livestock Lane Restroom	7/1/2010	SL-FM	30	0	1/1/2022	12/31/2022	314,079.71	120,397.20	10,469.32	0.00	130,866.52	183,213.19
10B14	Centennial Farm Office	7/1/2010	SL-FM	10	0	1/1/2022	12/31/2022	9,227.79	9,227.79	0.00	0.00	9,227.79	0.00
12B23	Equestrian Center Asphalt	7/1/2012	SL-FM	10	0	1/1/2022	12/31/2022	38,357.87	36,439.98	1,917.89	0.00	38,357.87	0.00
14B06	Livestock Lane Electrical Upgrade	11/1/2014	SL-FM	30	0	1/1/2022	12/31/2022	19,975.32	4,715.40	668.32	0.00	5,383.72	14,591.60
16B10	Livestock Judging Arena	1/1/2016	SL-FM	30	0	1/1/2022	12/31/2022	81,005.13	16,201.02	2,700.17	0.00	18,901.19	62,103.94
16E10XX	Livestock Judging Arena	1/1/2016	SL-FM	20	0	1/1/2022	12/31/2022	34,754.40	10,426.32	1,737.72	0.00	12,164.04	22,590.36
16B05	Centennial Farm New Animal Pens	1/1/2017	SL-FM	15	0	1/1/2022	12/31/2022	68,692.18	22,897.40	4,579.48	0.00	27,476.88	41,215.30
17B13	Asphalt - Livestock; Exhibits; Farmhouse	1/1/2017	SL-FM	5	0	1/1/2022	12/31/2022	40,678.00	40,678.00	0.00	0.00	40,678.00	0.00
								5,450,895.74	4,837,343.28	56,235.20	0.00	4,893,578.48	557,317.26