

Review of July 2022

Operating Statement:

July Net Income/Loss prior to depreciation is **income** of \$13,193.00. **Year to Date Operating Profit prior to depreciation** is at \$510,586.00. **Year to Date Operating Profit after depreciation and OPEB** is \$526,224.00. **As fair season approaches** it is noted that the Big Fresno Fair is in a comfortable position going into fair.

Cash Position:

Cash in bank as of 07/31/22 is \$6,752,537.00

It should be noted here that \$500,000.00 was transferred from the savings at Citizen's Bank to Central Valley Community Bank to establish a savings.

CD and Savings as of 07/31/22 is \$566,941.00

AP Payments Check Register

July 2022

Fresno Fair
Lorena DeVincenzi

Wednesday, August 10, 2022 2:35:13PM
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| Reference | Date | Vendor | Vendor Description | Net Pay | Merge # |
|-----------|-----------|--------|-----------------------------------------|----------|---------|
| 2913 | 7/6/2022 | A1N403 | A-1 NATIONAL FENCE / FAMICO CORPORATION | 425.00 | 95,794 |
| 2914 | 7/6/2022 | ACTEQU | ACTION EQUIPMENT RENTALS | 903.55 | 95,795 |
| 2915 | 7/6/2022 | AEROTE | AEROTEK, INC. | 2,010.11 | 95,796 |
| 2916 | 7/6/2022 | CALBUS | CALIFORNIA BUSINESS MACHINES, INC. | 127.43 | 95,797 |
| 2917 | 7/6/2022 | COMCAS | COMCAST | 769.20 | 95,798 |
| 2918 | 7/6/2022 | DEP989 | DEPARTMENT OF GENERAL SERVICES | 215.00 | 95,799 |
| 2919 | 7/6/2022 | FREPRI | FRESNO COUNTY PRIVATE SECURITY | 6,888.00 | 95,800 |
| 2920 | 7/6/2022 | GUA824 | GUARDIAN SAFETY AND SUPPLY, LLC | 4,560.45 | 95,801 |
| 2921 | 7/6/2022 | HAYCON | HAYSTACK CONSULTANTS | 220.00 | 95,802 |
| 2922 | 7/6/2022 | NAPAUT | NAPA AUTO PARTS | 39.64 | 95,803 |
| 2923 | 7/6/2022 | PACSUP | PACE SUPPLY | 957.21 | 95,804 |
| 2924 | 7/6/2022 | PAPMAT | PAPE MATERIAL HANDLING | 1,254.27 | 95,805 |
| 2925 | 7/6/2022 | FREPRI | FRESNO COUNTY PRIVATE SECURITY | 6,888.00 | 95,806 |
| 2926 | 7/14/2022 | ACCWAR | ACCOUNTING WARE | 851.32 | 95,816 |
| 2927 | 7/14/2022 | AVAROS | ROSA AVALOS | 500.00 | 95,817 |
| 928 | 7/14/2022 | COMPHO | COMCAST - PHONE SERVICE | 364.67 | 95,818 |
| 929 | 7/14/2022 | CON522 | CONETRIX TECHNOLOGY | 465.52 | 95,819 |
| 930 | 7/14/2022 | DAVNAL | DAVID NALCHAJIAN, INC. | 5,200.00 | 95,820 |
| 931 | 7/14/2022 | DEPFOR | DEPT OF FORESTRY & FIRE PROTECTION | 9,000.00 | 95,821 |
| 932 | 7/14/2022 | FERROS | ROSALVA FERNANDEZ | 500.00 | 95,822 |
| 933 | 7/14/2022 | FREPRI | FRESNO COUNTY PRIVATE SECURITY | 875.00 | 95,823 |
| 934 | 7/14/2022 | GARCHA | GARY CHAHIL | 332.61 | 95,824 |
| 935 | 7/14/2022 | GUA824 | GUARDIAN SAFETY AND SUPPLY, LLC | 4,468.33 | 95,825 |
| 936 | 7/14/2022 | HAYCON | HAYSTACK CONSULTANTS | 660.00 | 95,826 |
| 937 | 7/14/2022 | HOMDEP | HOME DEPOT CREDIT SERVICES | 274.99 | 95,827 |
| 938 | 7/14/2022 | INTNET | INTEGRITY NETWORKS | 45.00 | 95,828 |
| 939 | 7/14/2022 | MASFRE | MASJID FRESNO | 490.00 | 95,829 |
| 940 | 7/14/2022 | MIDVAL | MID VALLEY DISPOSAL | 1,830.10 | 95,830 |
| 941 | 7/14/2022 | MOL290 | MOLLY'S CUSTOM SILVER | 4,746.97 | 95,831 |
| 942 | 7/14/2022 | NAPAUT | NAPA AUTO PARTS | 380.59 | 95,832 |
| 943 | 7/14/2022 | VILCAN | Cande Villazana | 2,403.00 | 95,833 |
| 944 | 7/14/2022 | DAVNAL | DAVID NALCHAJIAN, INC. | 5,200.00 | 95,834 |
| 945 | 7/14/2022 | DEPFOR | DEPT OF FORESTRY & FIRE PROTECTION | 9,000.00 | 95,835 |
| 946 | 7/19/2022 | ADVSPE | ADVANCED SPECIALTY CLEANING, INC. | 298.00 | 95,836 |
| 947 | 7/19/2022 | AEROTE | AEROTEK, INC. | 3,716.35 | 95,837 |
| 948 | 7/19/2022 | BARIRE | IRENE BARRAGAN | 500.00 | 95,838 |
| 950 | 7/19/2022 | BOXOPS | BOXOPS, LLC | 5,000.00 | 95,840 |
| 951 | 7/19/2022 | COHCOM | COHEN COMMUNICATIONS | 4,950.00 | 95,841 |
| 952 | 7/19/2022 | FAC152 | FACSCO | 421.68 | 95,842 |
| 953 | 7/19/2022 | FREPRI | FRESNO COUNTY PRIVATE SECURITY | 1,540.00 | 95,843 |
| 954 | 7/19/2022 | MODWIL | MODERN WILDLIFE SOLUTIONS | 500.00 | 95,844 |
| 955 | 7/19/2022 | NAPAUT | NAPA AUTO PARTS | 274.44 | 95,845 |
| 956 | 7/19/2022 | PACGAS | PACIFIC GAS & ELECTRIC | 6,021.24 | 95,846 |
| 957 | 7/19/2022 | PONBLA | BLANCA PONCE | 320.00 | 95,847 |
| 958 | 7/19/2022 | RICUSA | RICOH USA, INC. | 62.99 | 95,848 |
| 959 | 7/19/2022 | RVJENS | ROBERT V. JENSEN, INC. | 3,292.97 | 95,849 |
| 960 | 7/19/2022 | SEBAST | SEBASTIAN | 634.50 | 95,850 |
| 961 | 7/19/2022 | SELSAN | Sandy Self | 2,301.25 | 95,851 |
| 962 | 7/19/2022 | WELPAY | WELLS FARGO PAYMENT REMITTANCE CTR | 8,262.09 | 95,852 |
| 963 | 7/19/2022 | BICBER | BIC - BERKLEY FIRE & MARINF | 9,488.00 | 95,854 |

AP Payments Check Register

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|-----------|-----------|--------|---------------------------------------------|----------|---------|
| 2964 | 7/19/2022 | BOXOPS | BOXOPS, LLC | 5,000.00 | 95,855 |
| 2965 | 7/19/2022 | BICBER | BIC - BERKLEY FIRE & MARINE UNDERWRITERS | 9,488.00 | 95,856 |
| 2966 | 7/27/2022 | ACSS | ASSOCIATION OF CALIF. STATE SUPERVISORS | 15.00 | 95,858 |
| 2967 | 7/27/2022 | AGU335 | AGUIRRE FIRE PROTECTION | 9,892.50 | 95,859 |
| 2968 | 7/27/2022 | BDPEST | B & D PEST CONTROL, INC | 180.00 | 95,860 |
| 2969 | 7/27/2022 | BRO741 | BROOKS RANSOM ASSOCIATES | 287.50 | 95,861 |
| 2970 | 7/27/2022 | CFSASA | CALIFORNIA FAIR SERVICES AUTHORITY | 9,808.50 | 95,862 |
| 2971 | 7/27/2022 | CHATHO | THONG CHAI | 639.00 | 95,863 |
| 2972 | 7/27/2022 | CIT206 | CITY OF FRESNO-UTILITY BILLING | 5,876.84 | 95,864 |
| 2973 | 7/27/2022 | CIT260 | CITY OF FRESNO-SPECIAL EVENT PERMITS | 378.00 | 95,865 |
| 2974 | 7/27/2022 | COMPHO | COMCAST - PHONE SERVICE | 813.73 | 95,866 |
| 2975 | 7/27/2022 | CULLIG | CULLIGAN | 4,977.39 | 95,867 |
| 2976 | 7/27/2022 | CULLIG | CULLIGAN | 36.00 | 95,868 |
| 2977 | 7/27/2022 | FREPRI | FRESNO COUNTY PRIVATE SECURITY | 924.00 | 95,869 |
| 2978 | 7/27/2022 | GUA824 | GUARDIAN SAFETY AND SUPPLY, LLC | 9,481.81 | 95,870 |
| 2979 | 7/27/2022 | HOLDAV | DAVID HOLDEN | 915.00 | 95,871 |
| 2980 | 7/27/2022 | INFTEA | Infini Tea | 774.20 | 95,872 |
| 2981 | 7/27/2022 | LEAF | LEAF (Kyosera Copier) | 592.05 | 95,873 |
| 2982 | 7/27/2022 | NAPAUT | NAPA AUTO PARTS | 129.24 | 95,874 |
| 2983 | 7/27/2022 | PACGAS | PACIFIC GAS & ELECTRIC | 157.04 | 95,875 |
| 2984 | 7/27/2022 | PACSUP | PACE SUPPLY | 1,464.88 | 95,876 |
| 2985 | 7/27/2022 | PAPMAT | PAPE MATERIAL HANDLING | 6,341.92 | 95,877 |
| 2986 | 7/27/2022 | QUALEA | QUADIENT LEASING USA, INC. | 222.88 | 95,878 |
| 2987 | 7/27/2022 | SELSAN | Sandy Self | 1,085.00 | 95,879 |
| 2988 | 7/27/2022 | THEOFF | THE OFFICE CITY | 81.70 | 95,880 |
| 2989 | 7/27/2022 | WIL344 | LARRY J. WILLIAMS | 2,500.00 | 95,881 |
| 2990 | 7/27/2022 | AGU335 | AGUIRRE FIRE PROTECTION | 9,892.50 | 95,882 |
| 2991 | 7/27/2022 | CFSASA | CALIFORNIA FAIR SERVICES AUTHORITY | 9,948.50 | 95,883 |
| 2992 | 7/27/2022 | GUA824 | GUARDIAN SAFETY AND SUPPLY, LLC | 9,481.81 | 95,884 |
| 2993 | 7/27/2022 | AGU335 | AGUIRRE FIRE PROTECTION | 9,892.50 | 95,885 |
| 2994 | 7/27/2022 | CFSASA | CALIFORNIA FAIR SERVICES AUTHORITY | 9,948.50 | 95,886 |
| 2995 | 7/27/2022 | AGU335 | AGUIRRE FIRE PROTECTION | 9,892.91 | 95,887 |
| 2996 | 7/27/2022 | CFSASA | CALIFORNIA FAIR SERVICES AUTHORITY | 9,948.59 | 95,888 |
| 2997 | 7/28/2022 | CAL101 | CALIFORNIA HORSE RACING BOARD | 150.00 | 95,890 |
| 2998 | 7/30/2022 | CHITAY | CHILDERS, TAYLOR | 73.95 | 95,896 |

total Payments: 85

total Amount: 261,720.91

THE BIG FRESNO FAIR, 21ST DAA
Statement of Operations
July 31, 2022

| Acct. No. | Title | Current Fiscal Year | | | | Prior Fiscal Year | |
|-------------------------------------|----------------------------------|---------------------|-----------------|------------------|---------------------|-------------------|------------------|
| | | Budget | Month | Year to Date | (Over)/Under Budget | Month | Year to Date |
| REVENUES | | | | | | | |
| Non-Operating | | | | | | | |
| 311 | Non-Operating | 0 | 0 | 577,650 | (577,650) | 150,409 | 2,062,614 |
| Operating | | | | | | | |
| 410 | Admission to Grounds | 2,530,000 | 31,294 | 233,048 | 2,296,952 | 55,576 | 61,552 |
| 415 | Commercial Space | 337,350 | 0 | 5,550 | 331,800 | 0 | 0 |
| 420 | Concessions | 3,400,000 | 115,204 | 122,475 | 3,277,525 | 3,875 | 19,529 |
| 430 | Exhibits | 42,000 | 2,176 | 11,580 | 30,420 | 9,985 | 17,693 |
| 450 | Horse Racing - Fair | 1,044,000 | 53,184 | 92,564 | 951,436 | 70,052 | 71,956 |
| 457 | Satellite Wagering | 373,000 | 11,011 | 315,891 | 57,109 | 7,131 | 285,890 |
| 458 | Sat Wagering - Polo Lounge | 0 | 0 | 0 | 0 | 0 | 0 |
| 470 | Miscellaneous Fair | 2,387,500 | 63,226 | 866,958 | 1,520,542 | 14,900 | 14,425 |
| 480 | Non Fair/Interim | 1,070,200 | 41,488 | 1,186,496 | (116,296) | 30,106 | 668,701 |
| 490 | Prior Year Revenue Adjustments | 0 | 0 | 19,823 | (19,823) | 0 | 0 |
| 495 | Miscellaneous Income | 12,000 | 0 | 683 | 11,317 | 0 | 14,406 |
| Total Operating Revenues | | 11,196,050 | 317,583 | 2,855,068 | 8,340,982 | 191,625 | 1,154,153 |
| TOTAL REVENUES | | 11,196,050 | 317,583 | 3,432,718 | 7,763,332 | 342,034 | 3,216,767 |
| EXPENSES | | | | | | | |
| Operating | | | | | | | |
| 500 | Administration | 1,644,800 | 79,977 | 647,715 | 997,085 | 98,415 | 574,679 |
| 520 | Maint & Gen Oper | 2,138,859 | 144,201 | 1,019,232 | 1,119,627 | 111,936 | 510,841 |
| 540 | Publicity Expense | 567,500 | 10,400 | 109,306 | 458,194 | 0 | 13,850 |
| 560 | Attendance Operation | 2,350,864 | 15,345 | 75,097 | 2,275,767 | 2,006 | 3,682 |
| 570 | Miscellaneous Fair | 332,500 | (82) | (4,826) | 337,326 | 5,030 | 35,969 |
| 541 | Museum | 36,456 | 0 | 0 | 36,456 | 0 | 0 |
| 580 | Premium | 157,000 | 0 | 389 | 156,611 | 0 | 0 |
| 630 | Exhibits (Excluding Premiums) | 563,947 | 6,308 | 22,792 | 541,155 | 1,995 | 10,851 |
| 650 | Horse Racing - Fair Live | 1,212,304 | 7,805 | 36,723 | 1,175,581 | 5,409 | 17,220 |
| 659a | Satellite Wagering | 262,833 | 19,810 | 124,453 | 138,380 | 13,271 | 95,735 |
| 659b | Satellite Wagering - Polo Lounge | 0 | 0 | 0 | 0 | 0 | 222 |
| 660 | Attractions (Fairtime) | 1,979,348 | 0 | 50,000 | 1,929,348 | 6,400 | 6,400 |
| 668 | Interim Event Expense | 378,482 | 20,561 | 261,316 | 117,166 | 14,354 | 139,626 |
| 723 | Equipment Funded by Fair | 20,500 | 0 | 0 | 20,500 | 0 | 0 |
| 800 | Prior Year Expense Adjustments | 0 | 78 | 3,737 | (3,737) | 0 | (15,230) |
| 850 | Cash Over/(Under) | 0 | (13) | (1,452) | 1,452 | (14) | (89) |
| Total Operating Expenses | | 11,645,393 | 304,390 | 2,344,482 | 9,300,911 | 258,804 | 1,393,757 |
| Non-Operating | | | | | | | |
| 91000 | Depreciation Expense | 702,000 | 52,732 | 369,121 | 332,879 | 56,431 | 395,018 |
| 91300 | Capital Expense - Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 96000 | Pension Expense GASB68 | 241,117 | 33,786 | 192,891 | 48,226 | 23,672 | 140,479 |
| Total Non-Operating Expenses | | 943,117 | 86,518 | 562,012 | 381,105 | 80,103 | 535,497 |
| TOTAL EXPENSES | | 12,588,510 | 390,908 | 2,906,494 | 9,682,016 | 338,907 | 1,929,253 |
| Non-Operating | | | | | | | |
| Revenues | | 0 | 0 | 577,650 | (577,650) | 150,409 | 2,062,614 |
| Expenditures - Depreciation | | (943,117) | (86,518) | (562,012) | (381,105) | (80,103) | (535,497) |
| Non-Operating Income/(Loss) | | (943,117) | (86,518) | 15,638 | (958,755) | 70,306 | 1,527,118 |
| Operating | | | | | | | |
| Revenues | | 11,196,050 | 317,583 | 2,855,068 | 8,340,982 | 191,625 | 1,154,153 |
| Expenditures | | (11,645,393) | (304,390) | (2,344,482) | (9,300,911) | (258,804) | (1,393,757) |
| Operating Income/(Loss) | | (449,343) | 13,193 | 510,586 | (959,929) | (67,179) | (239,604) |
| NET INCOME/(LOSS) | | (1,392,460) | (73,325) | 526,224 | (1,918,684) | 3,127 | 1,287,514 |

The Big Fresno Fair, 21st DAA
Balance Sheet
As of July 31, 2022

| ASSETS | 2022 | 2021 | Increase/Decrease | |
|-------------------------------------------------------------|-------------------|-------------------|-------------------|-------------|
| | | | Amount | Percent |
| Current Assets | | | | |
| Cash | | | | |
| Cash - Unrestricted | 6,752,537 | 1,851,225 | 4,901,312 | 265% |
| Cash - Payroll | 15,647 | 446,486 | (430,839) | -96% |
| Cash - Savings Account | 566,941 | 1,066,255 | (499,314) | -47% |
| Total Cash | 7,335,125 | 3,363,966 | 3,971,159 | 118% |
| Accounts Receivable | 830,002 | 822,825 | 7,177 | 1% |
| Prepaid Premiums | 60,178 | 56,639 | 3,539 | 6% |
| Fixed Assets | | | | |
| Construction in Progress | 13,987 | (14,195) | 28,182 | -199% |
| Land | 244,077 | 244,077 | 0 | 0% |
| Buildings & Improvements | 26,316,281 | 26,293,498 | 22,783 | 0% |
| Accum Dep - Buildings & Improvements | (19,292,816) | (18,732,682) | (560,134) | 3% |
| Equipment | 848,304 | 972,541 | (124,237) | -13% |
| Accum Dep - Equipment | (634,097) | (675,473) | 41,376 | -6% |
| Total Assets | 8,385,917 | 8,967,230 | (581,313) | -6% |
| Deferred Outflows of Resources | | | | |
| Deferred Outflows of Resources - Pension | 1,202,782 | 1,202,782 | 0 | 0% |
| Total Deferred Outflow of Resources | 1,202,782 | 1,202,782 | 0 | 0% |
| Total Assets & Deferred Outflow of Resources | 16,923,824 | 13,533,979 | 3,389,846 | 25% |
| LIABILITIES & RETAINED EARNINGS | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 823,824 | 641,138 | 182,685 | 28% |
| Payroll Liabilities | 192,707 | 111,579 | 81,128 | 73% |
| Deferred Revenue | 462,775 | 827,299 | (364,524) | -44% |
| Other Liabilities | 99,456 | 7,048 | 92,408 | 1311% |
| Guaranteed Deposits | 47,845 | 34,000 | 13,845 | 41% |
| Compensated Absences Liability | 231,503 | 197,190 | 34,313 | 17% |
| Current Year Long Term Debt | 77,851 | 74,176 | 3,675 | 5% |
| Total Current Liabilities | 1,935,960 | 1,892,430 | 43,530 | 2% |
| Long Term Liabilities | | | | |
| Long Term Debt | 271,478 | 453,601 | (182,123) | -40% |
| Long Term Debt - SB 84 Obligation | 456,401 | 456,401 | 0 | 0% |
| Long Term Debt - PPP Loan | 0 | 406,650 | (406,650) | -100% |
| Pension Liability | | | | |
| Net Pension Liability | 3,989,645 | 3,989,645 | 0 | 0% |
| Total Long Term Liabilities | 4,717,524 | 5,306,297 | (588,773) | -11% |
| Deferred Inflow of Resources | | | | |
| Deferred Inflows of Resources - Pension | 160,074 | 160,074 | 0 | 0% |
| Total Deferred Inflows of Resources | 160,074 | 160,074 | 0 | 0% |
| Total Liabilities & Deferred Inflow of Resources | 6,813,558 | 7,358,801 | (545,243) | -7% |
| Retained Earnings | | | | |
| Beginning (Jan 1) Investment in Facilities | 7,382,026 | 7,735,339 | (353,313) | -5% |
| Beginning (Jan 1) Investment in Reserves | 451,266 | 97,953 | 353,313 | 361% |
| Unrestricted Net Position - Pension/OPEB | (2,946,937) | (2,946,937) | 0 | 0% |
| Non-Operating Net Income | (1,470,355) | (535,497) | (934,859) | 175% |
| Operating Net Income | 6,694,267 | 1,823,020 | 4,871,247 | 267% |
| Adjustment for rounding | (0) | 1,299 | (1,299) | -100% |
| Total Liabilities & Retained Earnings | 16,923,824 | 13,533,979 | 3,389,846 | 25% |