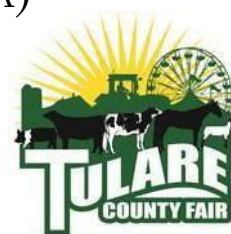


24<sup>th</sup> District Agricultural Association (24<sup>th</sup> DAA)  
Tulare County Fair  
620 K Street  
Tulare, CA 93274  
[www.tcfair.org](http://www.tcfair.org)



## 24<sup>th</sup> DAA BOARD MEETING NOTICE

The 24<sup>th</sup> DAA Board of Directors will be holding a regular monthly board meeting on  
Tuesday, April 13, 2021 at 6:00PM

Location Jockey Club  
620 S. K Street, Tulare, CA 93274

or

Join Zoom Meeting: <https://us02web.zoom.us/j/2991550907?pwd=VGZFeTluNnVudFVuSnRRR0RValhBdz09>

Phone #: 1 669 900 6833 US

Meeting ID: 299 155 0907

Passcode: 6202020

### 24<sup>th</sup> DAA BOARD OF DIRECTORS

Gary Castro, President  
Pricilla Musgrove, Director  
Dan Hackey, Director

Greg Gomez, Director  
Grace Calderon, Director

CEO/Fair Manager  
Dena Rizzardo

### PUBLIC PARTICIPATION

Members of the public may request to place items on the agenda of any board meeting, but their placement is within the discretion of the board President. The items must be directly related to 24<sup>th</sup> DAA business. Request for placement must be made in writing and delivered to the fair office no later than 4:00 PM on the twelfth (12<sup>th</sup>) business day prior to the board meeting. While the board values the participation of the public, the board President reserves the right to limit the time for public comment to a maximum of five (5) minutes, or less depending on the number of speakers, in order to proceed with the agenda of the day and/or to place the item on the agenda of a future meeting.

All meeting notices, agendas and approved minutes will be available to the public during the meeting and on the 24<sup>th</sup> DAA website at [www.tcfair.org](http://www.tcfair.org).

### AMERICANS WITH DISABILITIES ACT

Pursuant to the American with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any 24<sup>th</sup> DAA board or committee meeting, or in connection with any other activities on the grounds, may request assistance at the main office 620 K Street, Tulare, CA 93274 559-686-4707.

24<sup>th</sup> District Agricultural Association (24<sup>th</sup> DAA)  
Tulare County Fair  
Tulare County Fairgrounds Main Office Building  
620 K Street, Tulare, CA 93274

**MEETING NOTICE**

The 24<sup>th</sup> DAA Board of Directors will be holding a regular monthly meeting on the third Tuesday of each month in the Main Office, on the grounds of the 24<sup>th</sup> DAA, unless otherwise posted.

**24<sup>th</sup> DAA BOARD MEETING AGENDA**

Tuesday, April 13, 2021 at 6:00PM

Location Jockey Club  
620 S. K Street, Tulare, CA 93274

or

Join Zoom Meeting: <https://us02web.zoom.us/j/2991550907?pwd=VGZFeTluNnVudFVuSnRRR0RValhBdz09>

Phone #: 1 669 900 6833 US

Meeting ID: 299 155 0907

Passcode: 6202020

1. **CALL TO ORDER:** President Castro  
All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: [www.tcfair.org](http://www.tcfair.org).
2. **ROLL CALL OF DIRECTORS:**
3. **DECLARATION OF QUORUM (minimum of five directors must be present):**
4. **INTRODUCTION OF GUESTS AND STAFF:**
5. **PUBLIC COMMENT (for items not listed on the agenda):**  
Speakers are allotted five (5) minutes. Speaker's time may be modified based on the number of public speakers. No speaker may cede their time to another speaker. Public comments on agenda items will be accepted during the meeting as items are addressed. Public comment on issues NOT on the current Agenda is allowed. However, no debate by the Board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as law requires formal public notice prior to any action on a docket item.
6. **CLOSED SESSION:** The Board authorized to meet in Closed Session for the purpose of considering:
  - a. Pending Litigation-Personnel (Gov. Code § 11126 (e)(1))
7. **RECONVENE INTO OPEN SESSION:** Report any action taken in closed session.
8. **CONSENT CALENDAR (Discussion/Action by Board):**  
The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
  - a. Minutes from the March 2021
  - b. Contracts for March 2021

- c. Cash Disbursements for March 2021
- d. Current Finance Report

**9. BUSINESS REPORT & INFORMATION (Informational/Action by Board):**

- a. CDFA Performance Audit Update # 20-010 & 24<sup>th</sup> DAA
- b. COVID-19 Pandemic Update
- c. SB 5 Bond Measure – Building 3 Update
- d. 2020 STOP

**10. CORRESPONDENCE (Informational):**

- a. D2021-01 \$40.3M General Fund Support – Phase II
- b. F2021-03 Guidance for Safely Conducting Fairs & Livestock Events

**11. COMMITTEE REPORTS (Informational):**

- a. Junior Livestock Auction- Update
- b. Junior Fair Board- Update

**12. FAIR REPORT (Informational):**

- a. 2021 Fair- Planning update

**13. CEO REPORT (Informational):**

**14. MATTERS OF INFORMATION:**

- a. CEO Comments
- b. Board of Director Comments
- c. Staff Comments
- d. Items Proposed for Next Board Meeting

**15. NEXT MEETING DATE:** May 20, 2021 at 6:00 PM.

**16. ADJOURNMENT:**

Posted April 2, 2021

**AMERICANS WITH DISABILITIES ACT**

Individuals who, because of a disability, need special assistance to attend or participate in any 24<sup>th</sup> DAA board or committee meeting, or in connection with any other activities on the grounds, may request assistance at the main office 620 K Street, Tulare, CA 93274 559-686-4707.



**24<sup>TH</sup> DISTRICT AGRICULTURAL ASSOCIATION  
BOARD OF DIRECTORS MEETING  
March 16, 2021**

**CALL TO ORDER:** The 24<sup>th</sup> District Agricultural Association Board of Directors meeting was called to order at 6:00 PM by President Castro through a zoom conference call.

**ROLL CALL/DIRECTORS ABSENT:** Directors Hackey and Calderon were physically present. President Castro, Directors Musgrove and Gomez were present via Zoom. There are four (4) vacant board positions.

**INTRODUCTION OF GUESTS AND STAFF:** CEO Dena Rizzardo was present physically, Daniel Dutto, Dan Lussenhop, Sarah Pelle, and Cammra Bettencourt were present via Zoom.

**PUBLIC COMMENT:**

None

**CLOSED SESSION:**

Was moved to the end of the meeting by the President.

**CONSENT CALENDAR (Action by Board):**

**Director Calderon made a motion, seconded by Director Gomez and carried to accept the consent calendar which included minutes from the February 2021 meeting, February 2021 contracts and cash disbursements, and the current financial report.**

No public comment.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Gary Castro	X			
Pricilla Musgrove	X			
Grace Calderon	X			
Greg Gomez	X			
Dan Hackey	X			
4 positions vacant				

**BUSINESS REPORT & INFORMATION (Action by Board):**

- The CDFA Performance Audit Report # 20-010 responses – Nothing to update. Will remain on the agenda in case we have future updates/reportable action.

No public comment

- COVID19 pandemic – the county will be moving to red status which will be good for the county and the fair. Some events will be able to take place on the grounds. Hopefully, we will be able to graduate to higher tiers in order to have a fair.

No public comment

- Audit – The auditor will be on-site first part of June.

No public comment

- SB 5 – We have gone through the deep dive on Building 3 and will proceed with cost analysis. Afterwards CCA will then go through the bid process. Start of bidding should be in April, but not certain. The building will turn into a multi-use facility. President Castro asked about the project work timeline. The work should hopefully commence by November 2021 and the majority of the work done in 2022. The grant requires that we complete the project by 2023.

No public comment.

- 2021 Budget – the proposed budget is based off the 2019 actuals reduced by about 10% and includes a fair in 2021. Entertainment expenses have been curtailed due to the uncertainty. The budget has been drafted conservatively. We would be one of the first events to happen in Tulare County should the county continue to improve and allow a fair to take place.

No public comment

**It was moved by Director Mugrove and seconded by Director Calderon and carried to approve the 2021 Budget as presented.**

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Gary Castro	X			
Pricilla Musgrove	X			
Grace Calderon	X			
Greg Gomez	X			
Dan Hackey	X			
4 positions vacant				

- 2020 STOP  
Discussion was postponed until the April meeting  
No public comment

- Form 700 – Directors were informed they needed to have their form 700 turned in before April 1, 2021.

No public comment.

#### **CORRESPONDENCE (Information/Action):**

None

No public comment.

#### **COMMITTEE REPORTS (Informational/Action):**

Junior Livestock Auction – Two checks are still waiting to be claimed and the kids were notified. Four buyers have not paid yet and those funds need to be collected.

The Junior Fair Board – Meets back up in April and will start helping out. They went dark for the holidays.  
No public comment

**FAIR REPORT (Information/Action):**

Budget is passed and we are going to hope for the best. CDC has come out with guidance for livestock shows. We are hoping for specific guidelines for fairs and not to be lumped in with amusement parks.

Sarah Pelle - indicated that California Dept of Public health will be drafting guidelines for fairs and livestock shows separate from amusement parks.

Dan Dutto – asked about capacity with respect to attendance and how it is calculated. The CEO expects to draft two plans that include the open grounds separate from buildings, including barns.

**CEO REPORT (Information/Action):**

The grounds are starting to get used more and more. Feels hopeful everything is going in the right direction.  
No public comment

**MATTERS OF INFORMATION:**

**CEO COMMENTS:** Thanked attendees.

**BOARD OF DIRECTOR COMMENTS:** None

**CLOSED SESSION:**

The board adjourned into closed session at 6:33PM

The board reconvened in open session at 7:14PM

**STAFF COMMENTS:** None

**ITEMS PROPOSED FOR NEXT MEETING:** None

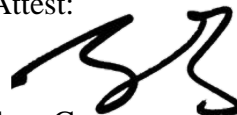
**NEXT MEETING DATE:** The meeting is scheduled for April 20, 2021 at 6:00 PM.

**ADJOURNMENT:** Meeting was adjourned at 7:18 PM.

Approved:

Gary Castro  
President

Attest:

  
Greg Gomez  
Secretary

As of March 31, 2021

	Particulars	Amount
<b>CURRENT ASSETS</b>		
<b>CASH ON HAND &amp; IN BANK</b>		
	Petty Cash	200.00
	Change Fund	0.00
	Change Fund ATM	0.00
	Cash - Ops BOS Acct#9369	448,824.24
	Cash - SW BOS Acct#9318	4,790.35
	Cash - Global BOS Acct#9377	0.00
	Cash - Premium BOS Acct#9350	8,096.77
	Cash - MM - CBB	0.00
	Cash - JLA Accounts	53,581.30
	LAIF	4,166.94
	CD - BOS Acct #5901	0.00
1	Cash Sweep BOS - 9399	0.00
	Cash in Bank - JR Fair Board	0.00
	Cash in Bank - JR Fair Board BOS	100.00
	<b>Total CASH ON HAND &amp; IN BANK</b>	<b>519,759.60</b>
<b>ACCOUNTS RECEIVABLE</b>		
	Accounts Receivable	7,723.82
	Accounts Receivable - JLA	19,069.22
	A/R Allow For Doubtful Accts	0.00
	<b>Total ACCOUNTS RECEIVABLE</b>	<b>26,793.04</b>
	<b>Total CURRENT ASSETS</b>	<b><u>546,552.64</u></b>
<b>CURRENT LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
	Accounts Payable	25,284.75
	Accounts Payable JLA	0.00
	Fees Collected	0.00
	Tax Liabilities	1,636.02
	Employee Benefits Withholdings	5,183.32
	Event Liability	0.00
	Current Long Term Liab	0.00
	Guarantee Deposits	8,234.00
	Misc Liabilities	3,048.09
	<b>Total CURRENT LIABILITIES</b>	<b><u>43,386.18</u></b>
	<b>Current Assets in Excess of Current Liabilities</b>	<b><u>503,166.46</u></b>

Tulare County Fair  
STATEMENT OF OPERATIONS  
Board Summary  
March 31, 2021

	Activity March 2021	Activity March 2020	YTD March 2021	YTD March 2020	Budget 2021	Balance of Budget
<b>OPERATING REVENUES:</b>						
ADMISSIONS TO GROUNDS	-	-	-	-	379,800	(379,800)
COMMERCIAL REVENUE	-	-	-	50	64,000	(64,000)
CARNIVAL REVENUE	-	-	-	-	329,000	(329,000)
CONCESSION REVENUE	-	-	-	-	202,350	(202,350)
LIVESTOCK REVENUE	-	-	-	-	40,100	(40,100)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	34,830	15,040	77,900	39,548	344,210	(266,310)
FAIR ATTRACTION REVENUE	-	-	-	-	130,100	(130,100)
MISCELLANEOUS FAIR REVENUE	250	1,800	450	2,280	225,687	(225,237)
MISCELLANEOUS NON-FAIR REVENUE	3,220	2,035	9,630	11,930	70,000	(60,370)
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	(6,181)	-	(6,581)	176	-	(6,581)
OTHER OPERATING REVENUE	-	-	-	155	-	-

<b>TOTAL REVENUES</b>	<b>32,119</b>	<b>18,875</b>	<b>81,399</b>	<b>54,139</b>	<b>1,785,247</b>	<b>(1,703,848)</b>
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<b>OPERATING EXPENDITURES:</b>						
ADMINISTRATION EXPENSES	44,694	14,342	96,872	119,997	421,847	324,975
MAINTENANCE & GENERAL OPERATIONS	22,687	13,630	49,350	55,902	394,457	345,107
PUBLICITY EXPENSES	-	-	1,143	2,344	57,000	55,858
ATTENDANCE OPERATIONS	4,892	-	10,920	8,110	87,500	76,580
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	916	130	2,749	2,301	86,800	84,051
MISCELLANEOUS NON-FAIR EXPENSE	550	1,652	1,534	5,472	38,559	37,025
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	28,500	28,500
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	464,500	464,500
EQUIPMENT EXPENSES	-	-	-	-	10,000	10,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	460	278	460	-	(278)
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	104,132	104,132
PENSION EXPENSE - GASB 68	-	-	-	-	50,229	50,229

<b>TOTAL EXPENSES</b>	<b>73,739</b>	<b>30,214</b>	<b>162,846</b>	<b>194,585</b>	<b>1,743,524</b>	<b>(1,580,678)</b>
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<b>Net Gain/Loss Before Allocation</b>	<b>(41,621)</b>	<b>(11,338)</b>	<b>(81,447)</b>	<b>(140,445)</b>	<b>41,723</b>	<b>(123,170)</b>
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STATE ALLOCATION	-	-	77,480	-	360,644	(283,164)
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	77,480	(77,480)

<b>Net Gain/Loss After Allocation</b>	<b>(41,621)</b>	<b>(11,338)</b>	<b>(3,967)</b>	<b>(140,445)</b>	<b>479,847</b>	<b>(483,814)</b>
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**Detail of Revenues**

	Acct. No.	Activity March 2021	Activity March 2020	YTD March 2021	YTD March 2020	Budget 2021	Balance of Budget
<b>ADMISSIONS TO GROUNDS</b>							
Admission to Grounds	41001	-	-	-	-	282,000	(282,000)
Advance Sales	41015	-	-	-	-	32,500	(32,500)
Admissions-Youth	41010	-	-	-	-	35,000	(35,000)
Admissions-Senior	41017	-	-	-	-	3,200	(3,200)
Discount Fair Admissions	41020	-	-	-	-	5,400	(5,400)
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	-	19,000	(19,000)
Discount Fair Admissions-Vendor	41022	-	-	-	-	2,700	(2,700)
<b>TOTAL ADMISSION TO GROUNDS</b>		-	-	-	-	<b>379,800</b>	<b>(379,800)</b>
<b>COMMERCIAL REVENUE</b>							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	-	24,000	(24,000)
Inside Commercial Space	41520	-	-	-	-	37,000	(37,000)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	-	50	3,000	(3,000)
<b>TOTAL COMMERCIAL REVENUE</b>		-	-	-	<b>50</b>	<b>64,000</b>	<b>(64,000)</b>
<b>CARNIVAL REVENUE</b>							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	316,000	(316,000)
Carnival Presale Livestoc	42111	-	-	-	-	13,000	(13,000)
<b>TOTAL CARNIVAL REVENUE</b>		-	-	-	-	<b>329,000</b>	<b>(329,000)</b>
<b>CONCESSION REVENUE</b>							
Concessions	42000	-	-	-	-	183,000	(183,000)
Concessions - Ice Sales	42205	-	-	-	-	11,000	(11,000)
Safe Food Handling Fee	42210	-	-	-	-	2,400	(2,400)
Food Vendor Utility Fee	42240	-	-	-	-	3,000	(3,000)
Vendor Admissions	42250	-	-	-	-	-	-
Non-Food Concessions (Application Fees)	42300	-	-	-	-	650	(650)
RV/Stock Truck Revenue	42310	-	-	-	-	2,300	(2,300)
<b>TOTAL CONCESSION REVENUE</b>		-	-	-	-	<b>202,350</b>	<b>(202,350)</b>
<b>LIVESTOCK REVENUE</b>							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	-	-	-	-	9,000	(9,000)
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	-	-	16,500	(16,500)
Other Insurance	43401	-	-	-	-	3,600	(3,600)
Livestock Parking	43401	-	-	-	-	11,000	(11,000)
Fair Donation	43000	-	-	-	-	-	-
<b>TOTAL LIVESTOCK REVENUE</b>		-	-	-	-	<b>40,100</b>	<b>(40,100)</b>
<b>COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)</b>							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	-	-	-	-	-
Entry Fees On-line Processing	43110	-	-	-	-	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
<b>TOTAL COMPETITIVE EXHIBIT REVENUE</b>		-	-	-	-	-	-

**Detail of Revenues**

	Acct. No.	Activity March 2021	Activity March 2020	YTD March 2021	YTD March 2020	Budget 2021	Balance of Budget
<b>FAIR ATTRACTION REVENUE</b>							
Monster Truck	46100	-	-	-	-	29,500	(29,500)
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	1,000	(1,000)
Destruction Derby	46400	-	-	-	-	57,000	(57,000)
Jarypeo Baile	46500	-	-	-	-	42,600	(42,600)
<b>TOTAL FAIR ATTRACTION REVENUE</b>		-	-	-	-	<b>130,100</b>	<b>(130,100)</b>
<b>MISCELLANEOUS FAIR REVENUE</b>							
Vendor Parking	47700	-	-	-	-	2,957	(2,957)
Parking	47100	-	-	-	-	47,731	(47,731)
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	175,000	(175,000)
Event Staff on Duty	48500	250	1,800	450	2,280	-	450
<b>TOTAL MISCELLANEOUS FAIR REVENUE</b>		<b>250</b>	<b>1,800</b>	<b>450</b>	<b>2,280</b>	<b>225,687</b>	<b>(225,237)</b>
<b>MISCELLANEOUS NON-FAIR REVENUE</b>							
Swap Meet	47405	3,220	2,035	9,630	11,930	45,000	(35,370)
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	25,000	(25,000)
<b>TOTAL MISCELLANEOUS NON-FAIR REVENUE</b>		<b>3,220</b>	<b>2,035</b>	<b>9,630</b>	<b>11,930</b>	<b>70,000</b>	<b>(60,370)</b>

**Detail of Revenues**

	Acct. No.	Activity March 2021	Activity March 2020	YTD March 2021	YTD March 2020	Budget 2021	Balance of Budget
<b>INTERIM REVENUE</b>							
Building Rentals	48100	32,325	6,640	74,095	22,800	267,000	(192,905)
Grounds Rental	48200	600	-	600	135	20,010	(19,410)
Grandstand/Speedway	48201	-	2,964	-	3,964	1,750	(1,750)
Interim RV/Camping Fees	48202	1,905	120	2,625	970	30,000	(27,375)
Equipment Rental	48300	-	200	-	415	2,700	(2,700)
Concessions Revenue	48400	-	-	-	-	7,000	(7,000)
Security on Duty	48500	-	(1,240)	280	2,379	3,525	(3,245)
Event Attendant	48501	-	4,640	300	7,132	10,725	(10,425)
Trash Removal	48501	-	1,710	-	1,710	1,500	(1,500)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	-	-	-	-
Interest Earnings	49510	-	6	-	43	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>34,830</b>	<b>15,040</b>	<b>77,900</b>	<b>39,548</b>	<b>344,210</b>	<b>(266,310)</b>
<b>PRIOR YEAR REVENUE</b>							
Prior Year Revenue	49000	(6,181)	-	(6,581)	176	-	(6,581)
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>(6,181)</b>	<b>-</b>	<b>(6,581)</b>	<b>176</b>	<b>-</b>	<b>(6,581)</b>
<b>OTHER OPERATING REVENUE</b>							
Misc Revenue	48700	-	-	-	155	-	-
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>-</b>	<b>-</b>

**Detail of Expenditures**

	Acct. No.	Activity March 2021	Activity March 2020	YTD March 2021	YTD March 2020	Budget 2021	Balance of Budget
<b>ADMINISTRATION EXPENSES</b>							
Salaries & Wages - Permanent	50100	9,071	-	27,200	52,000	94,006	66,806
Salaries & Wages - Temporary	50200	2,952	5,679	7,676	15,254	54,488	46,812
Compensated Absence Expense	50300	272	-	816	-	5,584	4,768
Employee Benefits	50310	26	-	195	-	319	124
Payroll Taxes	50320	789	267	2,276	4,698	10,020	7,744
Employee Retirement	50330	3,091	868	8,928	2,426	35,000	26,072
Professional Services	50400	3	210	9	585	20,000	19,991
Traveling Expense Employees	50600	-	-	-	174	2,500	2,500
Office Supplies	50700	87	186	1,607	1,223	8,000	6,393
Telephone	50800	744	315	2,250	1,732	8,500	6,250
Postage	50820	103	54	145	141	2,000	1,855
Dues & Subscription	50900	325	165	1,100	3,215	7,420	6,320
General Liability Insurance	51000	3,673	-	15,126	22,335	44,060	28,934
Property Insurance	51020	-	-	-	-	20,000	20,000
Other Misc Expense	51100	71	132	213	547	2,500	2,287
Alarm Expense	51101	-	-	-	80	1,000	1,000
Credit Card Processing Fees	51102	41	16	96	56	1,100	1,004
Legal Fees	51103	18,205	-	18,205	-	40,000	21,795
Finance Charges	51104	-	-	3	-	-	(3)
Gateway Fees-Online	51106	41	15	121	30	250	129
Computer & Payroll Process	51107	3,598	-	6,116	4,480	17,500	11,384
CFSA Admin Fees	51108	23	60	55	189	600	545
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	1,579	-	4,736	4,456	22,000	17,264
Unemployment Insurance	51300	-	6,375	-	6,375	25,000	25,000
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>44,694</b>	<b>14,342</b>	<b>96,872</b>	<b>119,997</b>	<b>421,847</b>	<b>324,975</b>

**Detail of Expenditures**

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	March	March	March	March	2021	of
		2021	2020	2021	2020		Budget
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	4,361	6,823	11,201	21,063	48,444	37,243
Salaries & Wages - Temporary Fair	50100	-	-	-	-	50,400	50,400
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	42	42	119	72	-	(119)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	86	417	358	1,232	3,513	3,155
Employee Retirement	50303	106	1,461	928	4,399	-	(928)
Travel / Training	50600	-	-	-	-	600	600
Professional Services - Maintenance	52300	-	-	720	-	30,000	29,280
Professional Services - Security	52300	1,332	-	1,332	-	15,000	13,668
Rental Land & Bldgs	52400	-	-	-	-	8,500	8,500
Rent Maintenance Equipment	52500	-	-	-	-	5,000	5,000
Electric	52800	2,239	3,234	7,757	5,953	86,000	78,243
Water	52801	2,104	-	6,420	4,417	32,500	26,080
Sewer	52802	229	-	1,015	2,685	15,500	14,485
Natural Gas	52803	1,236	-	4,964	4,203	11,000	6,036
Fuel/Propane	52804	1,633	-	1,660	-	5,000	3,340
Maint of Equipment	52900	138	600	198	2,905	10,000	9,802
Maint of Bldgs and Grounds	53000	8,183	1,054	9,986	7,128	60,000	50,014
Trash Removal, Clean Up	53100	1,001	-	2,691	1,451	10,500	7,809
Other Maintenance Expense	53200	-	-	-	-	-	-
Special Repairs	53300	-	-	-	394	2,500	2,500
Portable Toilets	57300	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>22,687</b>	<b>13,630</b>	<b>49,350</b>	<b>55,902</b>	<b>394,457</b>	<b>345,107</b>
<b>PUBLICITY EXPENSES</b>							
Publicity	54000	-	-	1,143	844	20,000	18,858
Contracted Services	54200	-	-	-	-	-	-
Advertising	54400	-	-	-	1,500	30,000	30,000
Promotional Expense	54500	-	-	-	-	5,000	5,000
Promotional Poster Art	54525	-	-	-	-	2,000	2,000
Other Publicity Expense	54800	-	-	-	-	-	-
<b>TOTAL PUBLICITY EXPENSE</b>		<b>-</b>	<b>-</b>	<b>1,143</b>	<b>2,344</b>	<b>57,000</b>	<b>55,858</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	33,000	33,000
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	7,000	7,000
Payroll Taxes	50302	-	-	-	-	800	800
Professional Services Contract	56200	4,892	-	10,920	8,110	42,000	31,080
Attendance- Other/Hotels	56400	-	-	-	-	200	200
Supplies & Expense	56300	-	-	-	-	4,500	4,500
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>4,892</b>	<b>-</b>	<b>10,920</b>	<b>8,110</b>	<b>87,500</b>	<b>76,580</b>

## Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	March	March	March	March	2021	of
		2021	2020	2021	2020		Budget
<b>MISCELLANEOUS FAIR EXPENSE (NOT including JLA)</b>							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	1,500	1,500
Payroll Taxes	57101	-	-	-	-	200	200
Parking Lot	57101	-	-	-	-	10,000	10,000
Other Parking Expense	57106	-	-	-	-	-	-
T-Shirts	57200	-	130	-	130	-	-
Carnival Pre-Sale	57201	-	-	-	-	40,300	40,300
Trash & Porta Potties	57300	916	-	2,749	680	10,000	7,251
Parade	57500	-	-	-	-	1,000	1,000
Sponsorships	57700	-	-	-	-	5,000	5,000
Other Misc Fair Expenses	57800	-	-	-	-	1,000	1,000
Fair Hotels	57801	-	-	-	-	10,000	10,000
Radio/Golf Carts	57802	-	-	-	1,492	4,500	4,500
Commercial/Concessions	57900	-	-	-	-	3,300	3,300
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>916</b>	<b>130</b>	<b>2,749</b>	<b>2,301</b>	<b>86,800</b>	<b>84,051</b>
<b>MISCELLANEOUS NON-FAIR EXPENSE</b>							
Salaries & Wages - Temporary (Events)	50100	511	1,599	1,099	5,298	35,000	33,901
Payroll Taxes	50302	39	53	84	178	1,059	975
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	1,100	1,100
Miscellaneous	57000	-	-	351	(4)	1,400	1,049
<b>TOTAL MISCELLANEOUS NON-FAIR</b>		<b>550</b>	<b>1,652</b>	<b>1,534</b>	<b>5,472</b>	<b>38,559</b>	<b>1,049</b>
<b>COMPETITIVE EXHIBIT EXPENSE</b>							
Salaries & Wages - Temporary (Exhibits)	50100	-	-	-	-	-	-
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Premiums Paid	58100	-	-	-	-	2,000	2,000
Tropies, Medals, Ribbons	58200	-	-	-	-	5,000	5,000
Professional Services Exhibits	63200	-	-	-	-	5,000	5,000
Professional Svcs Livestock	63300	-	-	-	-	5,000	5,000
Supplies	63400	-	-	-	-	-	-
Supplies - Livestock	63410	-	-	-	-	1,500	1,500
Supplies - Exhibits	63440	-	-	-	-	1,500	1,500
Other- Exhibits	63700	-	-	-	-	-	-
Tent Rental	63500	-	-	-	-	8,500	8,500
<b>TOTAL COMPETITIVE EXHIBIT EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,500</b>	<b>28,500</b>

**Detail of Expenditures**

	Acct. No.	Activity March 2021	Activity March 2020	YTD March 2021	YTD March 2020	Budget 2021	Balance of Budget
<b>SATELLITE WAGERING EXPENSES</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Employee Benefits	65115	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Satellite Wagering	65105	-	-	-	-	-	-
Workers Compensation Sattelite	65135	-	-	-	-	-	-
Repairs	65405	-	-	-	-	-	-
Supplies	65615	-	-	-	-	-	-
Alarm System	65616	-	-	-	-	-	-
Utilities	64720	-	-	-	-	-	-
<b>TOTAL SATELLITE WAGERING EXPENSE</b>		-	-	-	-	-	-
<b>FAIR ENTERTAINMENT EXPENSES:</b>							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Professional Services	66200	-	-	-	-	45,500	45,500
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	-	-	80,000	80,000
Demolition Derby	66400	-	-	-	-	7,500	7,500
Grounds Act	66500	-	-	-	-	125,000	125,000
Grandstand Entertainment	66600	-	-	-	-	50,000	50,000
Insurance/Tshirts/Tickets	66702	-	-	-	-	-	-
Entertainment Stages	66601	-	-	-	-	150,000	150,000
Hospitality/Hotel	66703	-	-	-	-	6,500	6,500
<b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>		-	-	-	-	<b>464,500</b>	<b>464,500</b>
<b>EQUIPMENT EXPENSES</b>							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	10,000	10,000
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
<b>TOTAL EQUIPMENT EXPENSE</b>		-	-	-	-	<b>10,000</b>	<b>10,000</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Operating Expense Adjustment	80000	-	460	278	460	-	(278)
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE</b>		-	<b>460</b>	<b>278</b>	<b>460</b>	-	<b>(278)</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
<b>CASH (OVER)/UNDER</b>		-	-	-	-	-	-
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000	-	-	-	-	104,132	104,132
<b>TOTAL DEPRECIATION EXPENSE</b>		-	-	-	-	<b>104,132</b>	<b>104,132</b>

**TULARE COUNTY FAIR / 24TH DAA**

**STATEMENT OF NET POSITION**

March 31, 2021

<b>ASSETS</b>	<b>2021</b>	<b>2020</b>
<b>Current Assets</b>		
Cash - Operating	458,082	632,499
Cash - ATM	-	-
Cash-Premium	8,097	476
Cash - Junior Livestock Auction	53,581	257,512
Cash - JR Fair Board	-	3,048
AR - Operating (Net)	7,724	(2,310)
AR - Junior Livestock Auction	19,069	-
Deferred Charges	-	-
<b>Total Current Assets</b>	<b>\$ 546,553</b>	<b>\$ 891,225</b>
<b>Fixed Assets</b>		
Land	489,069	489,069
Building & Improvements	3,920,707	3,828,947
A/D Buildings & Improvements	(2,962,769)	(2,886,854)
Equipment	244,117	223,667
A/D Equipment	(173,513)	(136,228)
<b>Total Fixed Assets</b>	<b>\$ 1,517,612</b>	<b>\$ 1,518,601</b>
<b>Deferred Outflows of Resources</b>	<b>110,967</b>	<b>110,967</b>
<b>TOTAL ASSETS</b>	<b>\$ 2,175,132</b>	<b>\$ 2,520,793</b>

<b>LIABILITIES &amp; RESOURCES</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	1,636	24,131
Payroll Withholdings	5,183	10,578
AP - Operating	25,285	12,027
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	8,234	10,264
Fees Payable	185	6,649
Deferred Revenue	-	25,000
Current Portion of LT Debt	-	-
<b>Total Current Liabilities</b>	<b>\$ 43,571</b>	<b>\$ 91,698</b>
<b>Long Term Liability</b>		
LTD Associated with Fixed Assets	-	2,434
Leave Liability	7,269	-
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	369,899	369,899
<b>Total Long Term Liability</b>	<b>\$ 415,079</b>	<b>\$ 410,244</b>
<b>Deferred Inflows of Resources</b>	<b>14,841</b>	<b>14,841</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 473,492</b>	<b>\$ 516,783</b>
Reserve - Operating	1,809,661	2,307,889
Reserve - Junior Livestock	163,074	110,353
Reserve - Pension/OPEB	(273,774)	(273,774)
Reserve - Dairy	-	-
Net Income - Operating	(3,967)	(140,445)
Net Income - JLA	6,646	(13)
<b>TOTAL LIABILITIES &amp; RESOURCES</b>	<b>\$ 2,175,132</b>	<b>\$ 2,520,793</b>



# AP Payments Check Register

Board

Tulare County Fair  
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
36722	3/15/2021	AAAQua	AAA Quality Services, Inc.	916.36	9,681
36723	3/15/2021	Aramark	Aramark	189.66	9,682
36724	3/15/2021	BerGon	Bernardo Gonzalez	500.00	9,683
36725	3/15/2021	CalTurf	California Turf Equipment & Supply Inc.	68.18	9,684
36726	3/15/2021	CFSA	California Fairs Service Authority	6,964.65	9,685
36727	3/15/2021	CitTul	City of Tulare	3,346.46	9,686
36728	3/15/2021	ClBus	Cline's Business Equipment, Inc.	30.00	9,687
36729	3/15/2021	Comcast	Comcast	342.11	9,688
36730	3/15/2021	Comcast	Comcast	402.24	9,689
36731	3/15/2021	DelDen	Delta Dental	208.12	9,690
36732	3/15/2021	DeptFor	Dept. Forestry & Fire Protection	720.00	9,691
36733	3/15/2021	DGS	Dept of General Services	0.68	9,692
36734	3/15/2021	ErnPac	Ernest Packaging Solutions	618.09	9,693
36735	3/15/2021	Grapevine	Grapevine MSP	642.00	9,694
36736	3/15/2021	Leaf	LEAF	101.39	9,695
36737	3/15/2021	MorLev	Morris Levin & Son	55.20	9,696
36738	3/15/2021	NicAdk	Nick Adkins Mobile Repair	1,550.00	9,697
36739	3/15/2021	P. C. Mobile	P. C. Mobile Techs	250.00	9,698
36740	3/15/2021	PerCar	Perfect Care Landscape & Maintenance	745.00	9,699
36741	3/15/2021	Res.Com	Res.Com Pest Control	45.00	9,700
36742	3/15/2021	RosRod	Rosa Rodriguez	3,500.00	9,701
36743	3/15/2021	SoCalEdi	Southern California Edison	2,080.79	9,702
36744	3/15/2021	SoCalGas	Southern California Gas	1,927.62	9,703
36745	3/15/2021	Sparkletts	Sparkletts	71.38	9,704
36746	3/15/2021	TulCha	Tulare Chamber of Commerce	325.00	9,705
36747	3/15/2021	WindPro	Windmill Propane	26.94	9,706
36748	3/15/2021	Saffire	Saffire	6,350.00	9,707
ACH03152021	3/15/2021	PERS	CalPERS Retirement	4,079.99	9,711
ACH03012021	3/1/2021	PERS	CalPERS Retirement	1,702.54	9,712
PYM206512	3/16/2021	Citadel	Citadel (Time Clock)	3.00	9,713
36749	3/31/2021	AAAQua	AAA Quality Services, Inc.	916.36	9,715
36750	3/31/2021	Aramark	Aramark	74.04	9,716
36751	3/31/2021	CalTurf	California Turf Equipment & Supply Inc.	307.16	9,717
36752	3/31/2021	ClBus	Cline's Business Equipment, Inc.	30.00	9,718
36753	3/31/2021	Comcast	Comcast	402.24	9,719
36754	3/31/2021	ContSer	Contemporary Services Corporation	1,332.00	9,720
36755	3/31/2021	GarTra	Garton Tractor Inc.	108.15	9,721
36756	3/31/2021	Grapevine	Grapevine MSP	642.00	9,722
36757	3/31/2021	MorLev	Morris Levin & Son	40.04	9,723
36758	3/31/2021	PitBow	Pitney Bowes	103.35	9,724
36759	3/31/2021	Res.Com	Res.Com Pest Control	45.00	9,725
36760	3/31/2021	SoCalEdi	Southern California Edison	2,238.57	9,726
36761	3/31/2021	SoCalGas	Southern California Gas	1,235.79	9,727
36762	3/31/2021	StaOf	State of California Dept of Justice	18,205.00	9,728
36763	3/31/2021	WindPro	Windmill Propane	26.94	9,729
P-78455430	3/5/2021	Zoom	Zoom Video Communications Inc.	15.89	9,733
FedTax02262021	3/3/2021	IRS	Internal Revenue Service	1,323.77	9,678
CaTax02262021	3/3/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	115.15	9,679
UITax4thQTR	3/9/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	6,467.62	9,680
CaTax03152021	3/18/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	123.19	9,708
FedTax03152021	3/18/2021	IRS	Internal Revenue Service	1,298.04	9,709
NET CREDIT	3/17/2021	Alliant	Alliant Insurance Services, Inc.	0.00	9,714
CREDIT 3/4/21	3/4/2021	BesBuy	Best Buy	43.39-	9,735

AP Payments Check Register

Board

Tulare County Fair  
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
Total Payments: 53					
Total Amount: 72,769.31					

# Check Register

Check Register

Tulare County Fair  
Sam Harrison

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Check #	Void	Date	Employee	Name	Amount
1372		3/15/2021	GuVill	Villa, Guadalupe M	681.27
1373		3/31/2021	GuVill	Villa, Guadalupe M	1,156.93
Direct Deposit		3/15/2021	AnIban	Ibanez, Angelica M	200.92
Direct Deposit		3/15/2021	DeHick	Hicks, Deborah	731.76
Direct Deposit		3/15/2021	DeRizz	Rizzardo, Dena L	2,672.30
Direct Deposit		3/15/2021	SiTaut	Tautuaa, Sini	312.92
Direct Deposit		3/15/2021	CasMill	Miller, Casey J	586.99
Direct Deposit		3/15/2021	HeTaut	Tautuaa, Heione	193.93
Direct Deposit		3/31/2021	AnIban	Ibanez, Angelica M	470.13
Direct Deposit		3/31/2021	DeHick	Hicks, Deborah	962.64
Direct Deposit		3/31/2021	DeRizz	Rizzardo, Dena L	2,672.30
Direct Deposit		3/31/2021	CasMill	Miller, Casey J	665.37
Direct Deposit		3/31/2021	HeTaut	Tautuaa, Heione	277.98
Direct Deposit		3/31/2021	WilSenn	Senn, William M	380.16
Grand Totals: 14 Disbursements to 8 Employees					11,965.60

Fair Name

Fair Code

Location

STATEMENT OF OPERATIONS - OPERATING FUND		Reference	Account Number(s)	Jan 1 to Dec 31, 2020
<b>TOTAL NET RESOURCES, January 1</b>				
Net Resources-Unrestricted	Prior Year	29100		792,433
Unrestricted Net Position-Pension	Prior Year	29400		(273,774)
Net Resources-Restricted	Prior Year	29300		0
Net Resources-Capital Assets, Less Related Debt	Prior Year	29000		1,515,456
TOTAL NET RESOURCES, JANUARY 1				2,034,116
<b>RESOURCES ACQUIRED:</b>				
Operating Revenues	from page 2	various		283,799
State (Local/Base) Allocation(s) (F&E)	to page 2	31200		201,244
Training Allocation & Other Fiscal & Admin Assistance (F&E)	to page 2	31300		
Capital Project Reimbursement Funds	to page 2	31900		
One-time Revenue Sources	to page 2	32500		
(fire camp, sale of property, capital project audit adj)				
Contributions from Other Gov't (non-F&E) Sources	to page 2	33000		
Provide description for Other Gov't (non F&E) Contributions:				
Other (e.g. Flex Capital)	to page 2	34000		25,000
TOTAL RESOURCES ACQUIRED				510,043
<b>RESOURCES APPLIED:</b>				
Operating Expenditure	from page 2	various		895,071
Depreciation Expense	from page 2	90000		113,200
Pension Expense	from page 2	96000		0
OPEB Expense	from page 2	96001		0
TOTAL RESOURCES APPLIED				1,008,271
<b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>				(498,228)
<b>TOTAL NET RESOURCES, December 31</b>				
Net Resources-Unrestricted	from Sch 1	29100		292,049
Unrestricted Net Position-Pension/OPEB	from Sch 1	29400		(273,774)
Net Resources-Restricted	from Sch 1	29300		0
Net Resources-Capital Assets, Less Related Debt	from Sch 1	29000		1,517,612
TOTAL NET RESOURCES, DECEMBER 31				\$1,535,887
Unrestricted Reserve Percentage				32.63%
CEO's Signature		Date	2020 Fair Theme	

<b>SUMMARY OF OPERATIONS</b>	Reference	Account Number	Jan 1 to Dec 31, 2020
<b>OPERATING REVENUES:</b>			
Admissions to Grounds		41000	24,068
Industrial and Commercial Space		41500	325
Carnivals		42100	
Carnival and Concessions		42200	18,350
Exhibits		43000	8,754
Horse Show		44000	
Horse Racing (Fairtime Pari-Mutuel)		45000	
Horse Racing (Satellite Wagering)		45005	0
Fair Attractions		46000	0
Motorized Racing		46109	
Interim Attractions		46009	
Miscellaneous Fair		47000	25,780
Miscellaneous Non-Fair Programs		47005	32,230
Interim Revenue		48000	151,351
Prior Year Revenue Adjustment		49000	7,641
Other Operating Revenue		49500	15,299
<b>TOTAL OPERATING REVENUES</b>	to page 1		<b>\$283,799</b>
<b>OPERATING EXPENDITURES:</b>			
Administration		50000	390,969
Maintenance & General Operations		52000	330,162
Publicity		54000	36,268
Attendance Operations		56000	34,673
Miscellaneous Fair		57000	48,366
Miscellaneous Non-Fair Programs		57005	23,821
Premiums (For Exhibit programs only)		58000	3,770
Exhibits		63000	10,659
Horse Show		64000	
Horse Races (Fairtime Pari-Mutuel)		65000	
Horse Races (Satellite Wagering)		65005	0
Fair Entertainment Expense		66000	17,500
Motorized Racing		66109	
Interim Entertainment Expense		66009	
Equipment (Funded by Fair)		72300	3,897
Prior Year Expense Adjustment		80000	(5,013)
Cash (over/under)		85000	0
Other Operating Expense		94000	0
<b>TOTAL OPERATING EXPENDITURES</b>	to page 1		<b>\$895,071</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB</b>			<b>(\$611,273)</b>
Depreciation Expense	to page 1 & sch 7	90000	113,200
Pension Expense	to page 1	96000	0
OPEB Expense	to page 1	96001	
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB</b>			<b>(\$724,472)</b>
State (Local/Base) Allocation	from page 1	31200	201,244
Training Allocation & Other Fiscal & Admin Assistance (F&E)	from page 1	31300	0
Capital Project Reimbursements	from page 1	31900	0
Other Funds (e.g. County, Supplemental, Fiscal Ass't)	from page 1	Various	25,000
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB</b>			<b>(\$385,029)</b>
<b>PROFIT MARGIN RATIO BEFORE DEPRECIATION, PENSION, OPEB</b>			<b>-136%</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB</b>			<b>(\$498,228)</b>
<b>PROFIT MARGIN RATIO AFTER DEPRECIATION, PENSION, OPEB</b>			<b>-176%</b>

Fair Name: **Tulare County Fair**Fair Code: **24th DAA**

Schedule 1

STATEMENT OF FINANCIAL CONDITION	Account Number(s)		Dec 31, 2020
<b>ASSETS</b>			
Cash-Unrestricted	11100-11901	449,591	
Cash-Unrestricted (Premium)	11400	8,125	
Cash- Restricted (JFB)	11999	0	
Cash- Restricted (JLA)	11700-11800	46,297	
Total Cash			504,012
Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		33,080
JLA Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		19,707
Deferred Charges	14300		5,280
Other Assets	14100, 14700-16200		
Property, Plant & Equipment:			
Construction in Progress	19000		
Land	19100	489,069	
Buildings & Improvements	19200	3,920,707	
Less Accumulated Depreciation-Buildings & Improvements **	19201	(2,962,769)	
Equipment	19300	244,117	
Less Accumulated Depreciation-Equipment **	19301	(173,513)	
Leasehold Improvements	19400		
Less Accumulated Depreciation-Leasehold Improvements **	19401		
Total Property, Plant & Equipment			4,653,893
Total Accumulated Depreciation			(3,136,281)
Net Property, Plant & Equipment			1,517,612
Intangibles:			
Computer Software, Land Use Rights, Patents, Copyrights, Trademarks, etc.	19500		
Less Accumulated Amortization **	19501		
Non-Amortizable Intangible Assets	19600		
Net Intangibles			0
Total Assets			\$2,079,692
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources - Pension	16000	110,967	
Deferred Outflows of Resources - OPEB	16001		
Total Deferred Outflows of Resources			110,967
Total Assets & Deferred Outflow of Resources			\$2,190,659
<b>LIABILITIES</b>			
Insurance Fees Payable	21100		80
Accounts Payable	21200-21201		38,270
Accounts Payable	21200-21201		0
Payroll Liabilities	21000, 22000-22500		1,091
Payroll Withholdings	22200-22608		985
Deferred Revenue	22800		6,570
Other Liabilities	21300 & 21402		3,048
Guaranteed Deposits	24100		11,734
Compensated Absences Liability	24500-24501		7,269
Long Term Debt Associated with Fixed Assets	25000		0
Loan Payable - SB 84	25000		37,911
Net Pension Liability	26000		369,899
Net OPEB Liability	26001		
Total Liabilities			\$476,857
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows of Resources - Pension	25600	14,841	
Deferred Inflows of Resources - OPEB	25601		
Total Deferred Inflows of Resources			14,841
Total Liabilities & Deferred Inflow of Resources			\$491,699
<b>NET RESOURCES</b>			
Junior Livestock Auction Reserve	25100		163,074
Total Net Resources (without JLA Reserve):			
Net Resources-Unrestricted	29100	292,049	
Unrestricted Net Position-Pension/OPEB	29400	(273,774)	
Net Resources-Restricted	29300		
Net Resources-Capital Assets, Less Related Debt	29000	1,517,612	
Total Net Resources (without JLA Reserve):			\$1,535,887
Total Net Resources			\$1,698,961
Total Liabilities & Net Resources & Deferred Inflow of Resources			\$2,190,659
Debt ratio (total liabilities/total assets)			23%
Ratio of Leave Liability Covered by Cash***			812454%
Debt-to-equity ratio (total liabilities/total net resources)			28%

Fair Name

Fair Code

## FY 2019/2020 General Allocation

**This schedule is only required by Class I-X to IV+ fairs that received  
FY 2019/2020 general allocation funds during calendar year 2020.**

Description	Amount
Administration Expenses (travel, audit, office supplies, training)	
Capital Improvements (building improvements, land improvements, new construction)	
Fair Event Expenses (advertising, attendance supplies, exhibit supplies)	
Horse Racing Expenses (supplies)	
Large Equipment (vehicles, forklifts, tractors)	
Long-Term Debt (payoff/down loans)	
Maintenance & General Operations Expenses (payroll, training, utilities, supplies and equipment)	35,644
Premium Expenses (awards, ribbons, trophies)	
Satellite Wagering Facility Expenses (supplies)	
Other (please specify)	
Total General Allocation Spent in 2020	\$35,644
Total General Allocation Received in 2020	\$35,644
Remaining Unspent FY 19/20 General Allocation	\$0

Fair Name

Fair Code

## FY 2019/2020 Training Allocation

**This schedule is only required by Class I-X to IV+ fairs that received training reimbursement(s) during calendar year 2020.**

	Amount
Board of Director Training	
Event Sales & Management Symposium	
Fair Regional Training	
Fall Managers Conference	
Maintenance Mania	
New Fair CEO Orientation	
State Required trainings	
Strategic Planning	
Western Fairs Association Annual Convention	
Other (please specify)	
Total Training Allocation Spent in 2020	\$0
Total Training Allocation Received in 2020	\$0
Remaining Unspent FY 19/20 Training Allocation	\$0



Fair Name

Fair Code

## 2020 FAIR STATISTICS

GROUPS ADMISSIONS	Price per Ticket	Number of Tickets	Amount
PAID ADMISSIONS:			
Gate Admissions	\$5.00	4,814	\$ -
			\$ 24,068.00
			\$ -
			\$ -
TOTAL PAID ADMISSIONS		4,814	\$ 24,068.00
FREE ADMISSIONS:			
Courtesy Pass Admissions		385	
Credential Admissions		30	
Children under 12 Admitted Free		2,320	
Military Personnel in Uniform Admitted Free			
Children under 6 Admitted Free			
TOTAL FREE ADMISSIONS		2,735	
TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)		7,549	\$24,068
Cash over/under (Account 85000)			\$0

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

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

Courtesy pass admissions - current year	385
Total number of paid admissions - prior year	46,052
Percent	0.8%

PARKING REVENUE	NUMBER	PRICE	TOTAL REVENUE	% PAID TO
Fairtime (Account 47100)	0	\$0.00	\$0	
			\$0	
			\$0	
			0	
			0	
			0	
			0	
TOTAL Account 47100	0		\$0	

Permanent Positions on Payroll for 2020

Total # of Permanent Positions (see below) 1

Expenditure Classification Civil Service Class Title	Total Number of Months	Pay Rate		Total Per Account		Compensated Leave Liability
		Amount	Per	Acct No.	Account Totals	
Secretary - Manager IV	9	8,344.00	Month	50000	75,096	7,269
	6	260.00	Month	50000	1,560	
	6	(770.16)	Month	50000	-4,621	
	1	52,000.00	Yr	50000	52,000	
			Total		124,035	
Cash Out Former						

Permanent positions must include all permanent full & part-time employees (only employees receiving medical benefits).  
Please include permanent intermittents.  
Do NOT include seasonals or 119 day employees.  
Please provide the breakdown of permanent full and part-time employees and permanent intermittents.  
This data is required for the full year, not year-end figures. However, please avoid double-counting the same position.  
E.g. A position that is filled throughout the year by 2 individuals should be counted as one permanent position.

Trial Balance					
2020 Pre-Close (1/1/2020 - 12/31/2020)					
Unit Of Measure: \$					
Tulare County Fair			Monday, March 15, 2021 3:40:12PM		
Sam Harrison			Page 1		
Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
50000-11-000-A Wages - Perm-AD - GN - A	0.00	135,111.49	11,076.45	124,035.04	124,035.04
\$ Grand Totals	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	135,111.49	11,076.45	124,035.04	124,035.04

PROPERTY, PLANT & EQUIPMENT ACQUISITIONS & DISPOSITIONS	Reference	Jan 1 to Dec 31, 2020	Jan 1 to Dec 31, 2021
<b>PROPERTY, PLANT &amp; EQUIPMENT, January 1:</b>	Prior Year		<b>4,541,683</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>			
Land			
Buildings & Improvements:			
Major Maintenance Projects (MMP)			
ADA Projects			
Building Improvements		91,760	
Land Improvements			
Leasehold Improvements			
New Construction			
Construction in Progress			
Net Buildings & Improvements			91,760
Equipment                      Caterpillar Forklift			20,451
Other Fixed Assets			
Other (provide description):			
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>			<b>112,211</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>0</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT, December 31</b>			<b>4,653,893</b>
<b>DEPRECIATION:</b>			
Accumulated Depreciation, January 1	Prior Year		3,023,082
Less: A/D on Dispositions of Fixed Assets above			
Less/Add: Prior Year Audit Adjustment			
Add: Annual Depreciation Expense	from page 2		113,200
<b>ACCUMULATED DEPRECIATION, December 31</b>			<b>3,136,281</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION, December 31</b>			<b>1,517,612</b>
<b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>			<b>0</b>
<b>NET RESOURCES-CAPITAL ASSETS (less related debt), DECEMBER 31:</b>	To Sch 1		<b>\$1,517,612</b>

**Employer's Share of Contributions towards Pension Plan**

**This schedule is only required by DAAs.**

**Monthly Employer's Contribution (July 1, 2019 - December 31, 2020)**

Month	Contributions
Jul-19	4429.95
Aug-19	4400.36
Sep-19	3939.34
Oct-19	3888.8
Nov-19	3748.74
Dec-19	1773.66
Jan-20	2343.94
Feb-20	2152.11
Mar-20	2328.38
Apr-20	4094.97
May-20	4056.76
Jun-20	4827.18
Jul-20	4316.69
Aug-20	4068.96
Sep-20	4050.37
Oct-20	4401.71
Nov-20	4301.42
Dec-20	4056.98
<b>TOTAL</b>	<b>67,180.32</b>

**Tulare County Fair**

Fair Name

**24th DAA**

Fair Code

**STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION**

DETAIL	Account Number	Jan 1 to Dec 31, 2020
<b>RESOURCES, January 1:</b>	25100	\$110,353
<b>AUCTION REVENUES:</b>		
Percentage from Auction Sales	47600	44,585
Sponsorships		
Advertising Sales		
Receipts from Buyers	47610	756,569
Prior Year Revenue Adjustment	47640	11,325
Other (List)	47630	0
Dairy Heifer	47690	2
TOTAL REVENUES		\$812,481
<b>AUCTION EXPENDITURES:</b>		
Jr. Livestock Expenses	57600	6,194
Payments to Sellers	57610	753,281
Labor Costs	57630	4,500
Supplies & Expense	57640	274
Publicity and Marketing	57650	0
Leases and /or Rentals	57660	0
Trash Removal	57671	0
Transportation Fees	57672	0
Processing Fees	57673	0
Judges	57674	1,000
Repairs & Upgrade	57675	0
Other (List)	57679	9,747
Prior Year Expenditure Adjustment	80000	-15,235
TOTAL EXPENDITURES		\$759,760
<b>NET JLA INCOME</b>		52,721
<b>RESOURCES, December 31:</b>	25100	\$163,074
<b>INFORMATION ONLY:</b>		
Payment from Buyers / Payment to Sellers (Excluding the percentage retained to offset the expenses)	25200	
Percentage Retained by Fair/Committee		%

## FEDERAL LABOR STANDARD ACT (FLSA) RECREATIONAL EXEMPTION

**Do NOT include State Funding.****This schedule is only required by DAAs.****Method of determining applicability of recreational exemption:****2020 Monthly Cash Receipts**

Month	Cash Receipts
January	14085.14
February	12228.97
March	14865.07
April	6621.49
May	671.92
June	21088.61
July	14116.42
August	35311.41
September	40373.91
October	44872.83
November	28655
December	51125.68
<b>TOTAL</b>	<b>284,016</b>

Lowest six months	Highest six months
672	51,126
6,621	44,873
12,229	40,374
14,085	35,311
14,116	28,655
14,865	21,089
<b>TOTALS</b>	<b>62,589</b>
	<b>221,427</b>

Lowest six months/highest six months:

28.3%

If the lowest six months divided by the highest six months  
is greater than 33.3%, your exemption is lost for 2020.  
Overtime should be paid to temporary employees accordingly.



March 19, 2021

D2021-01

TO: District Agricultural Association Board Presidents and CEOs

SUBJECT: \$40.3M General Fund Support – Phase II

The Fairs & Expositions Branch (F&E) is pleased to announce it is entering the second distribution phase for the one-time \$40.3 million general fund budget allocation approved by the Governor on June 29, 2020. The initial phase consisted of allocations to help state-affiliated fairs, which includes both District Agricultural Associations (DAAs) and the California Exposition and State Fair, mitigate the severe loss of revenue resulting from the pandemic; accordingly, the funds were used to pay for legally mandated expenses associated with the layoff of civil service employees.

F&E has determined that after accounting for all legally mandated expenses and layoff-related expenses projected to become due before the end of the State's fiscal year (June 30, 2021), there will be a remaining balance of approximately \$19.3 million available for distribution to DAAs. For this second phase, F&E plans to provide operational support to DAAs under a two-pronged approach: "Targeted Support" (based on financial need) and "DAA Fairgrounds Allocation" (to provide funding to all DAAs with fairgrounds).

Phase I	Phase II	
Civil Service Layoff Support	Targeted Support	DAA Fairgrounds Allocation
Approximately \$21.0M is projected to be utilized towards the legally mandated expenses associated with the civil service layoff process.	Through an application process, approximately \$9.7M will be used to provide targeted operational support. Priority will be given to those that show the greatest financial need relative to the application pool.	Class Size
		Total \$
		I 62,000
		I-X -
		II 83,000
		III 104,000
		III+ 125,000
		IV 146,000
		IV+ 167,000
		V 250,000
		VI 375,000
		VII 1,562,000
~21.0M	~\$9.7M	~\$9.6M

### Targeted Support

The Targeted Support will provide operational support to DAAs with fairgrounds through an application process. Funding under this distribution will depend strictly on the financial need of the applicant relative to the financial needs of the application pool.





Fairs interested in receiving this type of allocation will need to provide a completed application along with the supporting documents requested on the form; fairs will be ranked based on financial need as supported by their financial statements and the key indicators they list (such as cash balance, unrestricted reserves, current liabilities, debt obligations, and payroll expenditures).

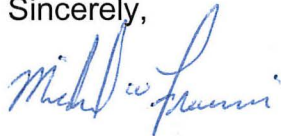
**To be considered for targeted support, applications and the required documents must be submitted to Joji Kume via email at [joji.kume@cdfa.ca.gov](mailto:joji.kume@cdfa.ca.gov) by April 16, 2021.**

#### **DAA Fairgrounds Allocation**

All DAAs with a fairground will be provided an allocation based on class size. Although there is still some uncertainty around the exact amounts needed for the rest of the layoff processes, the amounts shown in the table for the DAA Fairgrounds Allocation is considered a solid estimate. Disbursement of allocations will take place over a three-week period that we anticipate starting early April. **No action is required by the DAAs.**

If you have any questions, please contact Mike Francesconi at 916-900-5365 or via email at [mike.francesconi@cdfa.ca.gov](mailto:mike.francesconi@cdfa.ca.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Francesconi".

Mike Francesconi  
Interim Branch Chief

Enclosure: Targeted Support Application Form





CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE

Karen Ross, Secretary

March 26, 2021

F2021-03

TO: All Fairground CEOs and Directors

SUBJECT: **Guidance for Safely Conducting Fairs & Livestock Events**

The California Department of Public Health (CDPH) is currently drafting guidance for District Agriculture Associations, County Fairs and Non-Profit Fairs, to support a safe, clean environment for workers and attendees of events (Guidance). This guidance is expected to be released in early April of this year. Application to your fair is based on the County Risk Level documented in the Guidance.

Once the Guidance is released, the fairs must work with local health authorities on a site-plan for hosting a fair or livestock event. If you have been working on a site-plan to host a fair or livestock event relying on other industry guidance, please work with your local health authorities on the best course of action. Please note that local health departments can have more restrictive criteria and different closures. For the most updated information on county status, visit [Blueprint for a Safer Economy](#).

Please be mindful before entering into any contracts for the production of your fair or livestock event that the CDPH Guidance and locally approved site plan must be incorporated into the contract terms and conditions. If you have already entered into contracts for your event, you may either amend the contract consistent with the CDPH Guidance by a written addendum agreed to by both parties, or terminate the contract pursuant to its termination clause.

Sincerely,

Michael Francesconi, Interim Branch Chief  
Fairs and Exposition Branch

