

## 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 26, 2022, at 6:00PM**

**Location Jockey Club**

**620 S. K Street, Tulare, CA 93274**

**5711 Arden Ave, Highland, CA 92346**

**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

Greg Gomez, Director

Pricilla Musgrove, Director

Grace Calderon, Director

Dan Hackey, 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.

**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))
- b. Pending Litigation-Foundation (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. March 15, 2022, Board Meeting Minutes
- b. Contracts for March 2022
- c. Cash Disbursements for March 2022
- 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. 2021 STOP
- c. 21/22 Standard Allocation Approving Request
- d. Japanese Internment Camp Monument Proposal- Mission Oaks High School
- e. Update on Bagley Keene Laws-AB1733 & AB1795
- f. Electronic Mail Management Policy
- g. 802 / Ticket Policy
- h. Fair Admission & Parking Pricing

**10. CORRESPONDENCE (Informational)**

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

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

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

- a. 2022 Fair-
  - Fair Theme – Jam Packed Fun
  - Exhibitor Handbooks

**13. CEO REPORT (Informational):****a. Event Calendar**

- i. COVID Testing & Vaccination- Old Office Building 215 Martin Luther King
- ii. October 15, 2021- May 20, 2022- Sequoia Crush Volleyball (Building 1 Mon.-Thurs.)
- iii. April 2, 2022- Private Event (Jockey Club)
- iv. April 2, 2022- Thunderbowl Raceway
- v. April 8, 2022- Thunderbowl Raceway
- vi. April 9, 2022- Private Event (Jockey Club)
- vii. April 15, 2022- Church Service
- viii. April 23-24, 2022- Reptile Show
- ix. April 30, 2022- Private Event (Jockey Club)
- x. April 30, 2022- Thunderbowl Raceway
- xi. May 2-5, 2022- Tulare Chamber of Commerce Membership Drive (Jockey Club)
- xii. May 4 & 5, 2022- Thunderbowl Raceway
- xiii. May 7, 2022- Private Event (Jockey Club)
- xiv. May 13, 2022- Thunderbowl Raceway
- xv. May 15, 2022- M & S Entertainment Mexican Bull Riding & Concert (Grandstands)

**b. Projects**

- i. Progress update on SB 5 Project/Building 3 upgrade and remodel (CCA Contract)
- ii. Kubota Tractor community revitalization grant

**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 17, 2022**16. ADJOURNMENT:**

Posted April 14, 2022

**AMERICANS WITH DISABILITIES ACT**

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**24<sup>TH</sup> DISTRICT AGRICULTURAL ASSOCIATION  
BOARD OF DIRECTORS MEETING  
March 15, 2022**

**CALL TO ORDER:** The 24<sup>th</sup> District Agricultural Association Board of Directors meeting was called to order at 6:05 PM by President Castro.

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

**INTRODUCTION OF GUESTS AND STAFF:**

CEO Dena Rizzardo

Community members: Cammra Bettencourt, Dan Lusenhopf, Dean Vlazakis

Representatives from California Department Fairs and Expositions were present via Zoom.

**PUBLIC COMMENT:**

None

**CLOSED SESSION**

The board adjourned into closed session at 6:08pm and reopened the public meeting at 7:22pm.

The board reported out of closed session that a resolution had been moved by Mugrove and seconded by Calderon and adopted to approve a 5% increase to the salary of the chief executive officer.

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				

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

**Director Calderon made a motion, seconded by Director Hackey and carried to accept the consent calendar which included minutes from the February 2022 meeting, February 2022 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 – No update.  
No public comment
- 2021 STOP – working on status  
No public comment
- Delegation of Authority Policy – board members were presented with the policy authorizing to CEO to act on its behalf. **The motion to delegate authority was moved by Directory Hackey and seconded by Director Musgrove and carried**  
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				

- Check signature and signature card policy – the board reviewed the current policy and entertained changes to the current check signers. **It was moved by Director Hackey and seconded by Director Gomez to keep the same check signers: Directors Castro and Calderon and CEO Rizzardo;**  
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				

- Credit card/bank debit authorization – The board reviewed the current policy and **it was moved by Gomez and seconded by Calderon to re-authorize the CEO to use the credit cards and debit cards held by the 24th DAA.**

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				

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

The board received a copy of the March 3<sup>rd</sup> 2022 recommended caution for equine events. The CEO noted that there are no equine events held on the grounds.

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

Junior Livestock Auction – None

The Junior Fair Board – Assisted with the Rusty Boots event.

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

2022 Fair

- The CEO solicited fair theme suggestions from the board.

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

Events

- The board was presented with a list of currently held and future events to be held on the grounds.

SB5 Building rehab

- Bid process is expected to start in late April

## **MATTERS OF INFORMATION**

**CEO COMMENTS:** The CEO thanked the board for their support. CEO Rizzardo was invited to attend a presentation at Mission Oaks high school by one of the history classes. The students would like to have a memorial to Japanese Internment located somewhere on the fairgrounds. The grounds were used as a staging area during WWII.

### **BOARD OF DIRECTOR COMMENTS:**

Directors thanked the CEO and fair staff for their hard work. There was much praise for all of the volunteers who helped as well, including the Junior Fair Board members.

**STAFF COMMENTS:** None

**ITEMS PROPOSED FOR NEXT MEETING:** None

**NEXT MEETING DATE:** The meeting is scheduled for April 12, 2022 at 6:00 PM.

**ADJOURNMENT:** Meeting was adjourned at 7:54 PM.

Approved:

Gary Castro  
President

Attest:

A handwritten signature in black ink, appearing to be 'Greg Gomez', written over a faint vertical line.

Greg Gomez  
Secretary

As of March 31, 2022

	Particulars	Amount
<b>CURRENT ASSETS</b>		
<b>CASH ON HAND &amp; IN BANK</b>		
	Petty Cash	(2.94)
	Change Fund	300.00
	Change Fund ATM	0.00
	Cash - Ops BOS Acct#9369	1,206,293.56
	Cash - SW BOS Acct#9318	4,553.55
	Cash - Global BOS Acct#9377	0.00
	Cash - Premium BOS Acct#9350	39,949.52
	Cash - MM - CBB	0.00
	Cash - JLA Accounts	116,606.50
	LAIF	4,179.84
	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	3,676.00
	<b>Total CASH ON HAND &amp; IN BANK</b>	<b>1,375,556.03</b>
<b>ACCOUNTS RECEIVABLE</b>		
	Accounts Receivable	247,420.00
	Accounts Receivable - JLA	14,169.97
	A/R Allow For Doubtful Accts	0.00
	<b>Total ACCOUNTS RECEIVABLE</b>	<b>261,589.97</b>
	<b>Total CURRENT ASSETS</b>	<b><u>1,637,146.00</u></b>
<b>CURRENT LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
	Accounts Payable	40,047.16
	Accounts Payable JLA	0.00
	Fees Collected	0.00
	Tax Liabilities	4,178.34
	Employee Benefits Withholdings	14,900.85
	Event Liability	0.00
	Current Long Term Liab	0.00
	Guarantee Deposits	18,234.00
	Misc Liabilities	3,048.09
	<b>Total CURRENT LIABILITIES</b>	<b><u>80,408.44</u></b>
	<b>Current Assets in Excess of Current Liabilities</b>	<b><u>1,556,737.56</u></b>



**TULARE COUNTY FAIR / 24TH DAA**

**STATEMENT OF NET POSITION**

March 31, 2022

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
<b>Current Assets</b>		
Cash - Operating	1,219,000	458,082
Cash - ATM	-	-
Cash-Premium	39,950	8,097
Cash - Junior Livestock Auction	116,607	53,581
Cash - JR Fair Board	-	-
AR - Operating (Net)	247,420	7,724
AR - Junior Livestock Auction	14,170	19,069
Deferred Charges	-	-
<b>Total Current Assets</b>	<b>\$ 1,637,146</b>	<b>\$ 546,553</b>
<b>Fixed Assets</b>		
Construction in Progress	320,000	-
Land	489,069	489,069
Building & Improvements	3,920,707	3,920,707
A/D Buildings & Improvements	(3,038,465)	(2,962,769)
Equipment	217,268	244,117
A/D Equipment	(169,906)	(173,513)
<b>Total Fixed Assets</b>	<b>\$ 1,738,672</b>	<b>\$ 1,517,612</b>
<b>Deferred Outflows of Resources</b>	<b>111,511</b>	<b>111,511</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,487,330</b>	<b>\$ 2,175,676</b>

<b>LIABILITIES &amp; RESOURCES</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	4,178	1,636
Payroll Withholdings	14,901	5,183
AP - Operating	40,047	32,582
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	18,234	8,234
Fees Payable	695	185
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
<b>Total Current Liabilities</b>	<b>\$ 81,103</b>	<b>\$ 50,868</b>
<b>Long Term Liability</b>		
LTD Associated with Fixed Assets	-	-
Leave Liability	11,828	7,269
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	468,611	468,611
<b>Total Long Term Liability</b>	<b>\$ 518,350</b>	<b>\$ 513,791</b>
<b>Deferred Inflows of Resources</b>	<b>14,668</b>	<b>14,668</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 614,121</b>	<b>\$ 579,327</b>
Reserve - Operating	2,606,916	1,809,661
Reserve - Junior Livestock	176,224	163,074
Reserve - Pension/OPEB	(371,768)	(371,768)
Reserve - Dairy	-	-
Net Income - Operating	461,830	(11,264)
Net Income - JLA	6	6,646
<b>TOTAL LIABILITIES &amp; RESOURCES</b>	<b>\$ 3,487,330</b>	<b>\$ 2,175,676</b>

**Tulare County Fair**  
**STATEMENT OF OPERATIONS**  
**Board Summary**  
**March 31, 2022**

	Activity March 2022	Activity March 2021	YTD March 2022	YTD March 2021	Budget 2022	Balance of Budget
<b>OPERATING REVENUES:</b>						
ADMISSIONS TO GROUNDS	-	-	-	-	416,550	(416,550)
COMMERCIAL REVENUE	-	-	-	-	63,500	(63,500)
CARNIVAL REVENUE	-	-	-	-	300,000	(300,000)
CONCESSION REVENUE	-	-	-	-	212,500	(212,500)
LIVESTOCK REVENUE	-	-	-	-	60,000	(60,000)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	55,140	34,830	174,865	77,900	379,100	(204,235)
FAIR ATTRACTION REVENUE	-	-	-	-	60,000	(60,000)
MISCELLANEOUS FAIR REVENUE	430	250	500	450	235,300	(234,800)
MISCELLANEOUS NON-FAIR REVENUE	-	3,220	-	9,630	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	825	(6,181)	825	(6,581)	-	825
OTHER OPERATING REVENUE	-	-	-	-	-	-

<b>TOTAL REVENUES</b>	<b>56,395</b>	<b>32,119</b>	<b>176,190</b>	<b>81,399</b>	<b>1,726,950</b>	<b>(1,550,760)</b>
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<b>OPERATING EXPENDITURES:</b>						
ADMINISTRATION EXPENSES	32,570	51,948	88,312	104,127	438,580	350,268
MAINTENANCE & GENERAL OPERATIONS	68,134	22,730	104,481	49,392	654,978	550,497
PUBLICITY EXPENSES	5,850	-	6,520	1,143	35,000	28,480
ATTENDANCE OPERATIONS	12,744	4,892	14,544	10,920	80,600	66,056
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	1,170	916	3,019	2,749	81,200	78,181
MISCELLANEOUS NON-FAIR EXPENSE	2,359	550	29,959	1,534	1,400	(28,559)
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	49,300	49,300
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	295,000	295,000
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	25	-	25	278	-	(25)
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	96,121	96,121
PENSION EXPENSE - GASB 68	-	-	-	-	-	-

<b>TOTAL EXPENSES</b>	<b>122,853</b>	<b>81,036</b>	<b>246,860</b>	<b>170,143</b>	<b>1,732,179</b>	<b>(1,485,319)</b>
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<b>Net Gain/Loss Before Allocation</b>	<b>(66,457)</b>	<b>(48,918)</b>	<b>(70,670)</b>	<b>(88,744)</b>	<b>(5,229)</b>	<b>(65,441)</b>
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STATE ALLOCATION	-	-	352,500	77,480	352,500	-
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	180,000	-	180,000	-	-	180,000
MILLENNIUM FLEX	-	-	-	-	-	-

<b>Net Gain/Loss After Allocation</b>	<b>113,543</b>	<b>(48,918)</b>	<b>461,830</b>	<b>(11,264)</b>	<b>347,271</b>	<b>114,559</b>
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**Detail of Revenues**

	Acct. No.	Activity March 2022	Activity March 2021	YTD March 2022	YTD March 2021	Budget 2022	Balance of Budget
<b>ADMISSIONS TO GROUNDS</b>							
Admission to Grounds	41001	-	-	-	-	375,000	(375,000)
Advance Sales	41015	-	-	-	-	30,000	(30,000)
Admissions-Youth	41010	-	-	-	-	7,000	(7,000)
Admissions-Senior	41017	-	-	-	-	1,900	(1,900)
Discount Fair Admissions	41020	-	-	-	-	1,350	(1,350)
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	-	1,300	(1,300)
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
<b>TOTAL ADMISSION TO GROUNDS</b>		-	-	-	-	<b>416,550</b>	<b>(416,550)</b>
<b>COMMERCIAL REVENUE</b>							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	-	21,000	(21,000)
Inside Commercial Space	41520	-	-	-	-	42,500	(42,500)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	-	-	-	-
<b>TOTAL COMMERCIAL REVENUE</b>		-	-	-	-	<b>63,500</b>	<b>(63,500)</b>
<b>CARNIVAL REVENUE</b>							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	300,000	(300,000)
Carnival Presale Livestoc	42111	-	-	-	-	-	-
<b>TOTAL CARNIVAL REVENUE</b>		-	-	-	-	<b>300,000</b>	<b>(300,000)</b>
<b>CONCESSION REVENUE</b>							
Concessions	42000	-	-	-	-	200,000	(200,000)
Concessions - Ice Sales	42205	-	-	-	-	2,100	(2,100)
Safe Food Handling Fee	42210	-	-	-	-	2,100	(2,100)
Food Vendor Utility Fee	42240	-	-	-	-	3,000	(3,000)
Vendor Admissions	42250	-	-	-	-	1,800	(1,800)
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	-	-	3,500	(3,500)
<b>TOTAL CONCESSION REVENUE</b>		-	-	-	-	<b>212,500</b>	<b>(212,500)</b>
<b>LIVESTOCK REVENUE</b>							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	-	-	-	-	38,000	(38,000)
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	-	-	22,000	(22,000)
Other Insurance	43401	-	-	-	-	-	-
Livestock Parking	43401	-	-	-	-	-	-
Fair Donation	43000	-	-	-	-	-	-
<b>TOTAL LIVESTOCK REVENUE</b>		-	-	-	-	<b>60,000</b>	<b>(60,000)</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 2022	Activity March 2021	YTD March 2022	YTD March 2021	Budget 2022	Balance of Budget
<b>FAIR ATTRACTION REVENUE</b>							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	60,000	(60,000)
Jaripeo Baile	46500	-	-	-	-	-	-
<b>TOTAL FAIR ATTRACTION REVENUE</b>		-	-	-	-	<b>60,000</b>	<b>(60,000)</b>
<b>MISCELLANEOUS FAIR REVENUE</b>							
Vendor Parking	47700	-	-	-	-	1,800	(1,800)
Parking	47100	-	-	-	-	57,000	(57,000)
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	175,000	(175,000)
Event Staff on Duty	48500	430	250	500	450	1,500	(1,000)
<b>TOTAL MISCELLANEOUS FAIR REVENUE</b>		<b>430</b>	<b>250</b>	<b>500</b>	<b>450</b>	<b>235,300</b>	<b>(234,800)</b>
<b>MISCELLANEOUS NON-FAIR REVENUE</b>							
Swap Meet	47405	-	3,220	-	9,630	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS NON-FAIR REVENUE</b>		-	<b>3,220</b>	-	<b>9,630</b>	-	-

**Detail of Revenues**

	Acct. No.	Activity March 2022	Activity March 2021	YTD March 2022	YTD March 2021	Budget 2022	Balance of Budget
<b>INTERIM REVENUE</b>							
Building Rentals	48100	47,635	32,325	112,650	74,095	275,000	(162,350)
Grounds Rental	48200	-	600	9,750	600	10,000	(250)
Grandstand/Speedway	48201	-	-	24,000	-	60,000	(36,000)
Interim RV/Camping Fees	48202	5,730	1,905	6,690	2,625	32,000	(25,310)
Equipment Rental	48300	500	-	500	-	-	500
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	1,005	-	1,005	280	-	1,005
Event Attendant	48501	270	-	270	300	-	270
Trash Removal	48501	-	-	-	-	2,100	(2,100)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	20,000	-	-	20,000
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>55,140</b>	<b>34,830</b>	<b>174,865</b>	<b>77,900</b>	<b>379,100</b>	<b>(204,235)</b>
<b>PRIOR YEAR REVENUE</b>							
Prior Year Revenue	49000	825	(6,181)	825	(6,581)	-	825
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>825</b>	<b>(6,181)</b>	<b>825</b>	<b>(6,581)</b>	<b>-</b>	<b>825</b>
<b>OTHER OPERATING REVENUE</b>							
Misc Revenue	48700	-	-	-	-	-	-
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Detail of Expenditures**

	Acct. No.	Activity March 2022	Activity March 2021	YTD March 2022	YTD March 2021	Budget 2022	Balance of Budget
<b>ADMINISTRATION EXPENSES</b>							
Salaries & Wages - Permanent	50100	10,446	9,071	31,039	27,200	113,198	82,159
Salaries & Wages - Temporary	50200	5,154	2,952	12,115	7,676	58,785	46,670
Compensated Absence Expense	50300	300	272	899	816	-	(899)
Employee Benefits	50310	40	26	133	195	500	367
Payroll Taxes	50320	953	789	2,637	2,276	9,286	6,649
Employee Retirement	50330	3,550	3,091	9,993	8,928	33,960	23,967
Professional Services	50400	-	3	3,706	9	-	(3,706)
Traveling Expense Employees	50600	432	-	1,297	-	3,000	1,703
Office Supplies	50700	112	87	458	1,607	12,000	11,542
Telephone	50800	3,921	744	6,126	2,250	11,000	4,874
Postage	50820	250	103	365	145	2,000	1,635
Dues & Subscription	50900	791	325	1,123	1,100	4,050	2,927
General Liability Insurance	51000	3,672	3,673	11,016	15,126	47,786	36,770
Property Insurance	51020	-	-	-	-	23,000	23,000
Other Misc Expense	51100	-	71	-	213	25,000	25,000
Alarm Expense	51101	-	-	-	-	2,000	2,000
Credit Card Processing Fees	51102	436	41	597	96	12,000	11,403
Legal Fees	51103	-	18,205	-	18,205	25,000	25,000
Finance Charges	51104	-	-	-	3	10	10
Gateway Fees-Online	51106	68	41	199	121	1,500	1,301
Computer & Payroll Process	51107	1,716	3,598	4,429	6,116	25,000	20,571
CFSA Admin Fees	51108	23	23	58	55	600	542
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	707	1,579	2,121	4,736	6,905	4,784
Unemployment Insurance	51300	-	7,254	-	7,254	22,000	22,000
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>32,570</b>	<b>51,948</b>	<b>88,312</b>	<b>104,127</b>	<b>438,580</b>	<b>350,268</b>

**Detail of Expenditures**

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	March	March	March	March	2022	of
		2022	2021	2022	2021		Budget
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	619	4,361	2,486	11,201	26,100	23,614
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	32	42	2,375	119	-	(2,375)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	47	86	190	358	378	188
Employee Retirement	50303	181	106	726	928	-	(726)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	928	-	2,046	720	15,000	12,954
Professional Services - Security	52300	-	1,332	-	1,332	-	-
Rental Land & Bldgs	52400	-	-	-	-	8,800	8,800
Rent Maintenance Equipment	52500	2,923	-	2,923	-	60,000	57,077
Electric	52800	10,344	2,239	13,177	7,757	80,000	66,823
Water	52801	2,477	2,104	7,432	6,420	34,000	26,568
Sewer	52802	366	229	1,090	1,015	11,000	9,910
Natural Gas	52803	1,515	1,236	6,141	4,964	11,000	4,859
Fuel/Propane	52804	3,752	1,633	3,924	1,660	13,500	9,576
Maint of Equipment	52900	1,962	138	4,930	198	24,000	19,070
Maint of Bldgs and Grounds	53000	42,509	8,226	55,412	10,029	350,000	294,588
Trash Removal, Clean Up	53100	479	1,001	1,628	2,691	20,000	18,372
Other Maintenance Expense	53200	-	-	-	-	1,200	1,200
Special Repairs	53300	-	-	-	-	-	-
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>68,134</b>	<b>22,730</b>	<b>104,481</b>	<b>49,392</b>	<b>654,978</b>	<b>550,497</b>
<b>PUBLICITY EXPENSES</b>							
Publicity	54000	-	-	45	1,143	10,000	9,955
Contracted Services	54200	5,850	-	5,850	-	25,000	19,150
Advertising	54400	-	-	625	-	-	(625)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
<b>TOTAL PUBLICITY EXPENSE</b>		<b>5,850</b>	<b>-</b>	<b>6,520</b>	<b>1,143</b>	<b>35,000</b>	<b>28,480</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	30,600	30,600
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Professional Services Contract	56200	12,744	4,892	14,544	10,920	50,000	35,456
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>12,744</b>	<b>4,892</b>	<b>14,544</b>	<b>10,920</b>	<b>80,600</b>	<b>66,056</b>

**Detail of Expenditures**

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	March	March	March	March	2022	of
		2022	2021	2022	2021		Budget
<b>MISCELLANEOUS FAIR EXPENSE (NOT including JLA)</b>							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	-	-
Payroll Taxes	57101	-	-	-	-	-	-
Parking Lot	57101	-	-	-	-	16,000	16,000
Other Parking Expense	57106	-	-	-	-	-	-
T-Shirts	57200	-	-	-	-	2,500	2,500
Carnival Pre-Sale	57201	-	-	-	-	-	-
Trash & Porta Potties	57300	924	916	2,773	2,749	25,000	22,227
Parade	57500	246	-	246	-	1,500	1,254
Sponsorships	57700	-	-	-	-	-	-
Other Misc Far Expenses	57800	-	-	-	-	11,600	11,600
Fair Hotels	57801	-	-	-	-	14,000	14,000
Radio/Golf Carts	57802	-	-	-	-	6,200	6,200
Commercial/Concessions	57900	-	-	-	-	4,400	4,400
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>1,170</b>	<b>916</b>	<b>3,019</b>	<b>2,749</b>	<b>81,200</b>	<b>78,181</b>
<b>MISCELLANEOUS NON-FAIR EXPENSE</b>							
Salaries & Wages - Temporary (Events)	50100	-	511	-	1,099	-	-
Payroll Taxes	50302	-	39	-	84	-	-
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	2,359	-	29,959	351	1,400	(28,559)
<b>TOTAL MISCELLANEOUS NON-FAIR</b>		<b>2,359</b>	<b>550</b>	<b>29,959</b>	<b>1,534</b>	<b>1,400</b>	<b>(28,559)</b>
<b>COMPETITIVE EXHIBIT EXPENSE</b>							
Salaries & Wages - Temporary (Exhibits)	50100	-	-	-	-	-	-
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Premiums Paid	58100	-	-	-	-	3,000	3,000
Tropies, Medals, Ribbons	58200	-	-	-	-	2,000	2,000
Professional Services Exhibits	63200	-	-	-	-	1,000	1,000
Professional Svcs Livestock	63300	-	-	-	-	-	-
Supplies	63400	-	-	-	-	-	-
Supplies - Livestock	63410	-	-	-	-	6,800	6,800
Supplies - Exhibits	63440	-	-	-	-	4,500	4,500
Other- Exhibits	63700	-	-	-	-	-	-
Tent Rental	63500	-	-	-	-	32,000	32,000
<b>TOTAL COMPETITIVE EXHIBIT EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,300</b>	<b>49,300</b>



**Detail of Expenditures**

	Acct. No.	Activity March 2022	Activity March 2021	YTD March 2022	YTD March 2021	Budget 2022	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	-	-	-	-	20,000	20,000
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	-	-	80,000	80,000
Demolition Derby	66400	-	-	-	-	18,000	18,000
Grounds Act	66500	-	-	-	-	75,000	75,000
Grandstand Entertainment	66600	-	-	-	-	-	-
Insurance/Tshirts/Tickets	66702	-	-	-	-	1,000	1,000
Entertainment Stages	66601	-	-	-	-	100,000	100,000
Hospitality/Hotel	66703	-	-	-	-	1,000	1,000
<b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>		-	-	-	-	<b>295,000</b>	<b>295,000</b>
<b>EQUIPMENT EXPENSES</b>							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
<b>TOTAL EQUIPMENT EXPENSE</b>		-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Operating Expense Adjustment	80000	25	-	25	278	-	(25)
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE</b>		<b>25</b>	<b>-</b>	<b>25</b>	<b>278</b>	<b>-</b>	<b>(25)</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
<b>CASH (OVER)/UNDER</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000	-	-	-	-	96,121	96,121
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,121</b>	<b>96,121</b>

# AP Payments Check Register

Board

Tulare County Fair  
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH03042022	3/4/2022	PERS	CalPERS Retirement	1,898.29	10,399
37225	3/1/2022	Amazon	Amazon	94.52	10,410
37226	3/1/2022	Aramark	Aramark	121.33	10,411
37227	3/1/2022	AT&T - Livestock	AT&T	95.59	10,412
37228	3/1/2022	BestWest	Best Western Town & Country Lodge	2,309.94	10,413
37229	3/1/2022	CFSA	California Fairs Service Authority	6,902.38	10,414
37230	3/1/2022	CliBus	Cline's Business Equipment, Inc.	30.00	10,415
37231	3/1/2022	Comcast	Comcast	433.25	10,416
37232	3/1/2022	ContSer	Contemporary Services Corporation	2,045.75	10,417
37233	3/1/2022	DelDen	Delta Dental	104.06	10,418
37234	3/1/2022	DodPlu	Dodds Plumbing	215.38	10,419
37235	3/1/2022	Grapevine	Grapevine MSP	910.00	10,420
37236	3/1/2022	Leaf	LEAF	202.78	10,421
37237	3/1/2022	Parker	Parker & Parker Plumbing	75.00	10,422
37238	3/1/2022	PerCar	Perfect Care Landscape & Maintenance	5,740.50	10,423
37239	3/1/2022	PitBow	Pitney Bowes	32.00	10,424
37240	3/1/2022	Res.Com	Res.Com Pest Control	245.00	10,425
37241	3/1/2022	SoCalEdi	Southern California Edison	2,575.26	10,426
37242	3/1/2022	SoCalGas	Southern California Gas	1,669.72	10,427
37243	3/1/2022	Sparkletts	Sparkletts	40.15	10,428
37244	3/1/2022	WindPro	Windmill Propane	161.40	10,429
ACH03152022	3/15/2022	PERS	CalPERS Retirement	4,392.14	10,430
P-154035163	3/5/2022	Zoom	Zoom Video Communications Inc.	15.89	10,432
37245	3/15/2022	AAAQua	AAA Quality Services, Inc.	924.36	10,435
37246	3/15/2022	Amazon	Amazon	793.30	10,436
37247	3/15/2022	Aramark	Aramark	40.43	10,437
37248	3/15/2022	CitTul	City of Tulare	3,209.15	10,438
37249	3/15/2022	Comcast	Comcast	574.63	10,439
37250	3/15/2022	ConEle	Consolidated Electrical Distributors, Inc.	496.37	10,440
37251	3/15/2022	DanAir	Dan's Appliance Repair A/C & Heating Inc.	811.14	10,441
37252	3/15/2022	DelDen	Delta Dental	104.06	10,442
37253	3/15/2022	FaiDecPro	Fair-ly Decent Promotons	5,440.50	10,443
37254	3/15/2022	Grapevine	Grapevine MSP	12,743.90	10,444
37255	3/15/2022	MeySae	Mey Saephan	500.00	10,445
37256	3/15/2022	RingCen	RingCentral Inc	2,828.00	10,446
37257	3/15/2022	Sparkletts	Sparkletts	32.06	10,447
37258	3/15/2022	TulCha	Tulare Chamber of Commerce	375.00	10,448
37259	3/15/2022	TulFar	Tulare County Farm Bureau	400.00	10,449
37260	3/15/2022	WindPro	Windmill Propane	53.88	10,450
37261	3/15/2022	VicOut	Victory Outreach of Selma	5,587.50	10,451
ACH03252022	3/25/2022	PitBow	Pitney Bowes	103.35	10,452
37262	3/30/2022	Aramark	Aramark	80.86	10,454
37263	3/30/2022	C & H F	C & H Fence & Patio, Inc.	3,874.00	10,455
37264	3/30/2022	CalTrans	California Dept of Transportation	246.00	10,456
37265	3/30/2022	CFSA	California Fairs Service Authority	6,328.59	10,457
37266	3/30/2022	CliBus	Cline's Business Equipment, Inc.	75.97	10,458
37267	3/30/2022	Comcast	Comcast	433.15	10,459
37268	3/30/2022	DelDen	Delta Dental	104.06	10,460
37269	3/30/2022	DodPlu	Dodds Plumbing	2,666.15	10,461
37270	3/30/2022	GlaSal	Gladis Saldana	500.00	10,462
37271	3/30/2022	JCLANS	JC Lansdowne Distributor Inc	3,594.46	10,463
37272	3/30/2022	KawA/C	Kaweah A/C & Electric	9,200.00	10,464
37273	3/30/2022	PerCar	Perfect Care Landscape & Maintenance	1,490.00	10,465

# AP Payments Check Register

Board

Tulare County Fair  
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
37274	3/30/2022	PitBow	Pitney Bowes	135.35	10,466
37275	3/30/2022	Res.Com	Res.Com Pest Control	45.00	10,467
37276	3/30/2022	SoCalEdi	Southern California Edison	3,252.17	10,468
37277	3/30/2022	SoCalGas	Southern California Gas	1,514.73	10,469
37278	3/30/2022	UniRen	United Rentals	2,682.65	10,470
37279	3/30/2022	VicOut	Victory Outreach of Selma	6,300.00	10,471
37280	3/30/2022	WindPro	Windmill Propane	294.49	10,472
ACH03112022	3/11/2022	ECSPre	ECS Premier	1,719.77	10,478
ACH03232022	3/23/2022	FairInn	Fairfield Inn by Marriott Sacramento Cal Expo	431.98	10,479
AC 667368	3/11/2022	PauEve	Paul Everts RV Country	639.21	10,483
FedTax022822	3/3/2022	IRS	Internal Revenue Service	1,461.37	10,402
CaTax022822	3/3/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	192.99	10,403
FedTax031522	3/18/2022	IRS	Internal Revenue Service	1,696.21	10,433
CaTax031522	3/18/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	226.62	10,434
Net Credit	3/31/2022	AT&T - Livestock	AT&T	0.00	10,477
Total Payments:	68				
Total Amount:	114,513.74				

# Check Register

Check Register

Tulare County Fair  
Sam Harrison

Check #	Void	Date	Employee	Name	Amount
1458		3/15/2022	GuVill	Villa, Guadalupe M	562.96
1459		3/30/2022	GuVill	Villa, Guadalupe M	344.78
Direct Deposit		3/15/2022	DeRizz	Rizzardo, Dena L	2,910.46
Direct Deposit		3/15/2022	DeHick	Hicks, Deborah	1,199.43
Direct Deposit		3/15/2022	LiPerr	Perryman, Lisa J	724.66
Direct Deposit		3/30/2022	DeRizz	Rizzardo, Dena L	3,002.11
Direct Deposit		3/30/2022	DeHick	Hicks, Deborah	1,078.01
Direct Deposit		3/30/2022	LiPerr	Perryman, Lisa J	486.12
Grand Totals: 8 Disbursements to 4 Employees					10,308.53

Fair Name: Tulare County Fair  
City: Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Page 1

## 2021 Statement of Operations

STATEMENT OF OPERATIONS - OPERATING FUND	Reference	Account Number(s)	Jan 1 to Dec 31, 2021
<b>TOTAL NET RESOURCES, January 1</b>			
Net Resources-Unrestricted	Prior Year	29100	\$292,049
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	1,517,612
2020 GASB 68 Adjustments			(97,994)
Prior Year Audit Adjustment(s)	Prior Year	various	
<b>TOTAL NET RESOURCES, JANUARY 1</b>			<b>1,437,893</b>
<b>RESOURCES ACQUIRED:</b>			
Operating Revenues	from page 2	various	1,846,181
State (Local/Base) Allocation(s) (F&E)	to page 2	31200	35,650
Training Allocation & Other Fiscal & Admin Assistance (F&E)	to page 2	31300	
Capital Project Reimbursement Funds	to page 2	31900	140,000
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	717,759
<b>TOTAL RESOURCES ACQUIRED</b>			<b>2,739,590</b>
<b>RESOURCES APPLIED:</b>			
Operating Expenditure	from page 2	various	1,845,873
Depreciation Expense	from page 2	90000	96,121
Pension Expense	from page 2	96000	0
OPEB Expense	from page 2	96001	0
<b>TOTAL RESOURCES APPLIED</b>			<b>1,941,994</b>
<b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>			<b>797,596</b>
<b>TOTAL NET RESOURCES, December 31</b>			
Net Resources-Unrestricted	from Sch 1	29100	1,061,787
Unrestricted Net Position-Pension/OPEB	from Sch 1	29400	(371,768)
Net Resources-Restricted	from Sch 1	29300	0
Net Resources-Capital Assets, Less Related Debt	from Sch 1	29000	1,545,469
<b>TOTAL NET RESOURCES, DECEMBER 31</b>			<b>\$2,235,489</b>
Unrestricted Reserve Percentage			57.52%

X

CEO Signature

Date

2021 Fair Theme

**Fair Name:** Tulare County Fair  
**City:** Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Page 2

## 2021 Statement of Operations

SUMMARY OF OPERATIONS	Reference	Account Number	Jan 1 to Dec 31, 2021
<b>OPERATING REVENUES:</b>			
Admissions to Grounds		41000	\$455,179
Industrial and Commercial Space		41500	\$43,461
Carnivals		42100	
Carnivals and Concessions		42200	\$576,392
Exhibits		43000	\$46,976
Horse Show		44000	
Horse Racing (Fairtime Pari-Mutuel)		45000	
Horse Racing (Satellite Wagering)		45005	\$0
Fair Attractions		46000	\$46,243
Motorized Racing		46109	
Interim Attractions		46009	
Miscellaneous Fair		47000	\$167,573
Miscellaneous Non-Fair Programs		47005	\$32,115
Interim Revenue		48000	\$428,507
Prior Year Revenue Adjustment		49000	\$49,234
Other Operating Revenue		49500	\$501
<b>TOTAL OPERATING REVENUES</b>	to page 1		1,846,181
<b>OPERATING EXPENDITURES:</b>			
Administration		50000	\$454,653
Maintenance & General Operations		52000	\$827,185
Publicity		54000	\$16,584
Attendance Operations		56000	\$121,724
Miscellaneous Fair		57000	\$83,556
Miscellaneous Non-Fair Programs		57005	\$23,098
Premiums (For Exhibit programs only)		58000	\$4,186
Exhibits		63000	\$39,068
Horse Show		64000	
Horse Races (Fairtime Pari-Mutuel)		65000	
Horse Races (Satellite Wagering)		65005	\$0
Fair Entertainment Expense		66000	\$251,689
Motorized Racing		66109	
Interim Entertainment Expense		66009	
Equipment (Funded by Fair)		72300	\$0
Prior Year Expense Adjustment		80000	\$24,130
Cash (over/under)		85000	\$0
Other Operating Expense		94000	\$0
<b>TOTAL OPERATING EXPENDITURES</b>	to page 1		1,845,873
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB</b>			\$308
Depreciation Expense	sch 7	90000	\$96,121
Pension Expense	to page 1	96000	\$0
OPEB Expense	to page 1	96001	
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB</b>			(\$95,813)
State (Local/Base) Allocation	from page 1	31200	35,650
Training Allocation & Other Fiscal & Admin Assistance (F&E)	from page 1	31300	0
Capital Project Reimbursements	from page 1	31900	140,000
Other Funds (e.g. County, Supplemental, Fiscal Ass't)	from page 1	Various	717,759
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB</b>			\$893,717
<b>PROFIT MARGIN RATIO BEFORE DEPRECIATION, PENSION, OPEB</b>			48%
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB</b>			\$797,596
<b>PROFIT MARGIN RATIO AFTER DEPRECIATION, PENSION, OPEB</b>			43%

Fair Name: Tulare County Fair  
City: Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Schedule 1

2021 Statement of Operations

STATEMENT OF FINANCIAL CONDITION	Account Number(s)		Dec 31, 2021
<b>ASSETS</b>			
Cash-Unrestricted	11100-11800 *	1,282,274	
Cash-Unrestricted (Premium)		40,217	
Cash- Restricted (JFB)		0	
Cash- Restricted (JLA)	11000	85,493	
Total Cash			1,407,985
Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		225,397
JLA Accounts Receivable, Net of Allowance for Doubtful Accounts			45,497
Deferred Charges	14300		4,422
Other Assets	14100, 14700-16200		
Property, Plant & Equipment:			
Construction in Progress	19000	140,000	
Land	19100	489,069	
Buildings & Improvements	19200	3,920,707	
Less Accumulated Depreciation-Buildings & Improvements **	19201	(3,038,465)	
Equipment	19300	204,065	
Less Accumulated Depreciation-Equipment **	19301	(169,906)	
Leasehold Improvements	19400		
Less Accumulated Depreciation-Leasehold Improvements **	19401		
Total Property, Plant & Equipment			4,753,841
Total Accumulated Depreciation			(3,208,371)
Net Property, Plant & Equipment			1,545,469
Intangibles:			
Computer Software, Land Use Rights, Patents, Copyrights, Trademarks, etc.	19500		
Less Accumulated Amortization **	19501		
Non-Amortizable Intangible Assets	19600		
Net Intangibles			0
<b>Total Assets</b>			<b>\$3,228,771</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows of Resources - Pension	16000	111,511	
Deferred Outflows of Resources - OPEB	16001		
Total Deferred Outflows of Resources			111,511
<b>Total Assets &amp; Deferred Outflow of Resources</b>			<b>\$3,340,282</b>
<b>LIABILITIES</b>			
Insurance Fees Payable	21100		320
Accounts Payable	21200-21201		24,897
JLA Accounts Payable	21200-21201		0
Payroll Liabilities	21000, 22000-22500		2,513
Payroll Withholdings	22200-22608		821
Deferred Revenue	22800		352,500
Other Liabilities	21300 & 21402		3,048
Guaranteed Deposits	24100		11,234
Compensated Absences Liability	24500-24501		11,828
Long Term Debt Associated with Fixed Assets	25000		0
Loan Payable - SB 84			37,911
Net Pension Liability	26000		468,611
Net OPEB Liability	26001		
<b>Total Liabilities</b>			<b>\$913,682</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows of Resources - Pension	25600	14,668	
Deferred Inflows of Resources - OPEB	25601		
Total Deferred Inflows of Resources			14,668
<b>Total Liabilities &amp; Deferred Inflow of Resources</b>			<b>\$928,350</b>
<b>NET RESOURCES</b>			
Junior Livestock Auction Reserve	25100		176,444
Total Net Resources (without JLA Reserve):			
Net Resources-Unrestricted	29100	1,061,787	
Unrestricted Net Position-Pension/OPEB	29400	(371,768)	
Net Resources-Restricted	29300		
Net Resources-Capital Assets, Less Related Debt	29000	1,545,469	
Total Net Resources (without JLA Reserve):			\$2,235,489
<b>Total Net Resources</b>			<b>\$2,411,932</b>
<b>Total Liabilities &amp; Net Resources &amp; Deferred Inflow of Resources</b>			<b>\$3,340,282</b>
<b>Debt ratio (total liabilities/total assets)</b>			<b>28%</b>
<b>Ratio of Leave Liability Covered by Cash***</b>			<b>108.41</b>
<b>Debt-to-equity ratio (total liabilities/total net resources)</b>			<b>38%</b>

\* If restricted funds are included in cash accounts #11100 through #11800, these funds must be disclosed in a footnote to this report.

\*\* Accumulated depreciation and accumulated amortization should be entered in this form as negative amounts.

\*\*\* If number is under 1.0, the Fair has insufficient funds to fully payout leave.

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Schedule 2

### FY 2020/2021 General Allocation

	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)	35,650
	Premium Expenses (awards, ribbons, trophies)	
	Satellite Wagering Facility Expenses (supplies)	
	Other (please specify)	
	Total General Allocation Spent in 2021	\$35,650
	Total General Allocation Received in 2021	\$35,650
	Remaining Unspent FY 20/21 General Allocation	\$0



Fair Name: Tulare County Fair  
City: Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Schedule 3

**2021 Statement of Operations**

**FY 2020/2021 Training Allocation**

**This schedule is only required by Class I-X to IV+ fairs that received training reimbursement(s) during calendar year 2021.**

	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 2021	\$0
Total Training Allocation Received in 2021	\$0
Remaining Unspent FY 20/21 Training Allocation	\$0

**Fair Name:** Tulare County Fair  
**City:** Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Schedule 4

## 2021 Statement of Operations

### 2021 FAIR STATISTICS

GROUNDS ADMISSIONS	Price per Ticket	Number of Tickets	Amount
Gate Admissions			\$0
Adult	\$10.00	27,806	278,060
Children (3-17)	\$5.00	21,696	108,480
Seniors (55+)	\$7.00	2,094	14,658
Service Member	\$5.00	491	2,455
Discounted Admissions     Adult	\$8.00	3,031	24,248
Children's (3-17)	\$3.00	3,071	9,213
Seniors (55+)	\$5.00	642	3,210
Vendor Daily Admission	\$5.00	351	1,755
Livestock Adult/Advisor	\$5.00	2,620	13,100
	\$0.00	0	0
	\$0.00	0	0
Exhibitor Passes			0
Livestock Passes			0
TOTAL PAID ADMISSIONS		61,802	\$455,179
FREE ADMISSIONS:			
Courtesy Pass Admissions		1,378	
Credential Admissions		12,637	
Children under 12 Admitted Free		0	
Military Personnel in Uniform Admitted Free		328	
Children under 6 Admitted Free		6,175	
TOTAL FREE ADMISSIONS		20,518	
TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)		82,320	\$455,179
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	1,378
Total number of paid admissions - prior year	24,068
Percent	5.7%

PARKING REVENUE	NUMBER	PRICE	TOTAL REVENUE	% PAID TO
Fairtime (Account 47100)			\$0	
Daily	8,689	\$5.00	43,445	
Preferred	180	\$100.00	18,000	
Weekly	85	\$25.00	2,125	
VIP Parking	146	\$150.00	21,900	
Vendor Daily Parking	364	\$5.00	1,820	
			0	
TOTAL Account 47100	9,464		\$87,290	

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Schedule 6

### Permanent Positions on Payroll for 2021

1

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.

Fair Name: Tulare County Fair  
City: Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Schedule 7

### 2021 Statement of Operations

PROPERTY, PLANT & EQUIPMENT ACQUISITIONS & DISPOSITIONS	Reference	Jan 1 to Dec 31,	Jan 1 to Dec 31,
		2021	2021
PROPERTY, PLANT & EQUIPMENT, January 1:	Prior Year		<b>\$4,653,893</b>
ACQUISITIONS OF FIXED ASSETS:			
Land			
Buildings & Improvements:			
Major Maintenance Projects (MMP)			
ADA Projects			
Building Improvements			
Land Improvements			
Leasehold Improvements			
New Construction			
Construction in Progress		140,000	
Net Buildings & Improvements			140,000
Equipment			
Other Fixed Assets			
Other (provide description):			
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>			140,000
DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):			
Land			
Buildings & Improvements			
Equipment			40,052
Other Fixed Assets			
Other (provide description):			
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>			40,052
PROPERTY, PLANT & EQUIPMENT, December 31			4,753,841
DEPRECIATION:			
Accumulated Depreciation, January 1	Prior Year		3,136,281
Less: A/D on Dispositions of Fixed Assets above			(24,031)
Less/Add: Prior Year Audit Adjustment			
Add: Annual Depreciation Expense	from page 2		96,121
<b>ACCUMULATED DEPRECIATION, December 31</b>			3,208,372
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION, December 31			1,545,469
DEBT (ASSOCIATED WITH FIXED ASSETS)			0
<b>NET RESOURCES-CAPITAL ASSETS (less related debt), DECEMBER 31:</b>	To Sch 1		<b>\$1,545,469</b>

**Fair Name:** Tulare County Fair  
**City:** Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
Schedule 9

## 2021 Statement of Operations

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

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

#### Monthly Employer's Contribution (July 1, 2020 - December 31, 2021)

Month	Contributions
Jul-20	4,316.69
Aug-20	4,068.96
Sep-20	4,050.37
Oct-20	4,401.71
Nov-20	4,301.42
Dec-20	4,056.98
Jan-21	3,323.46
Feb-21	3,335.57
Mar-21	3,197.18
Apr-21	3,606.00
May-21	3,768.12
Jun-21	4,201.27
Jul-21	4,783.67
Aug-21	4,667.17
Sep-21	5,172.76
Oct-21	3,103.71
Nov-21	4,005.32
Dec-21	3,539.43
<b>TOTAL</b>	<b>71,899.79</b>

Fair Name: Tulare County Fair  
City: Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
JLA

## 2021 Statement of Operations

### STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION

DETAIL	Account Number	Jan 1 to Dec 31, 2021
<b>RESOURCES, January 1:</b>	25100	163,074
<b>AUCTION REVENUES:</b>		
Percentage from Auction Sales	47600	72,423
Sponsorships		
Advertising Sales		
Receipts from Buyers	47610	1,208,925
Prior Year Revenue Adjustment	47640	7,059
Other (List)	47630	335
Dairy Heifer	47690	0
TOTAL REVENUES	47600	1,288,742
<b>AUCTION EXPENDITURES:</b>		
Jr. Livestock Expenses	57600	12,765
Payments to Sellers	57610	1,218,635
Labor Costs	57630	0
Supplies & Expense	57640	73
Publicity and Marketing	57650	13,416
Leases and /or Rentals	57660	0
Trash Removal	57671	0
Transportation Fees	57672	85
Processing Fees	57673	0
Judges	57674	6,475
Repairs & Upgrade	57675	0
Other (List)	57679	23,682
Prior Year Expenditure Adjustment	80000	241
TOTAL EXPENDITURES	57600	1,275,372
<b>NET JLA INCOME</b>		13,370
<b>RESOURCES, December 31:</b>	25100	176,444
<b>INFORMATION ONLY:</b>		
Payment from Buyers / Payment to Sellers (Excluding the percentage retained to offset the expenses)	25200	
Percentage Retained by Fair/Committee		%

Fair Name: Tulare County Fair  
City: Tulare

State of California  
Department of Food & Agriculture  
Fairs & Expositions Branch  
STOP-01 (Rev. 12/21)  
FLSA

## 2021 Statement of Operations

### 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:

#### 2021 Monthly Cash Receipts

Month	Cash Receipts
January	23,700
February	25,980
March	48,092
April	43,809
May	43,155
June	54,651
July	77,158
August	136,717
September	1,149,718
October	120,900
November	47,679
December	90,463
TOTAL	1,862,021

Lowest six months	Highest six months
23,700	1,149,718
25,980	136,717
43,155	120,900
43,809	90,463
47,679	77,158
48,092	54,651
TOTALS	232,415
	1,629,606

Lowest six months/highest six months: 14.3%

If the lowest six months divided by the highest six months  
is greater than 33.3%, your exemption is lost for 2022.

Overtime should be paid to temporary employees accordingly.

*Policy*

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The 24th District Agricultural Association / Tulare County Fair (24th DAA) is committed to efficient management of the 24th DAA's electronic mail (E-mail) system. To ensure good recordkeeping practices, users of the 24th DAA's E-mail system shall adhere to the policy contained within this memorandum with regard to the retention and preservation of electronic mail.

*Authority*

---

- Business and Professions Code Section 110
- Government Code Sections 14740 – 14774
- State Administrative Manual (SAM) Sections 1600-1695

*Responsibility*

---

This policy applies to all employees of the 24th DAA, and any of its divisions, programs, and users of the 24th DAA's E-mail system. Whenever the word "employee" appears throughout this policy, it shall be construed to refer to all the foregoing collectively. This policy statement applies to all computer and data communication systems owned by and/or administered by the 24th DAA. The document covers only information handled via computers and/or networks that constitutes "electronic mail," including electronically mailed files, folders, documents, attachments and calendar entries.

*Policy*

---

This policy is based on State policy delineated in SAM, and requirements in State law for retaining records, including the State Records Management Act. Further, this policy is promulgated to implement state requirements to establish and maintain the economical and efficient management of records and information collection practices of the 24th DAA.

Use of electronic mail as one of the 24th DAA tools for doing business has enhanced the 24th DAA's ability to generate, accumulate, and preserve large quantities of E-mail items. As a result, there is a tendency to retain E-mail messages longer than necessary for business purposes. To ensure good recordkeeping practices, 24th DAA's employees shall adhere to the following E-mail retention requirements:

1. Employee shall delete all nonessential incoming and outgoing E-mail messages on an ongoing basis. A nonessential E-mail message is one that does not contain information that should be retained and/or no longer requires action on the part of the sender and/or receiver of the message. Generally, an E-mail message may be retained as a reminder of an upcoming meeting or a pending decision or assignment,



## *Electronic Mail Management Policy*

but should be deleted when the reminder is no longer necessary. However, an E-mail message that may need to be recalled over an extended period of time should be archived in an E-mail folder that can be readily identified for retrieval.

2. Except when a "litigation hold" has been placed on an employee's E-mail, the system will automatically delete E-mail messages from employee's inbound (i.e., "Inbox"), and outbound (i.e., "Sent Items") files when they become three (3) months old.
3. Any message, not otherwise restricted by this policy, which needs to be retained longer than three months, may be archived.
4. Employee should delete E-mail messages or attachments containing preliminary drafts, notes, and memos from the electronic folder or file when they are no longer necessary for the employee to perform his or her duties and/or are not a necessary business record.
5. Electronic mail files shall not exceed 50 megabytes. An exception to the size limit may be made by the supervisor or manager if they determine that an employee has a work-related need to maintain a larger E-mail file.

### *Distribution*

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Distribution of the above policy/procedure includes all 24th DAA employees and board members.

If you have any questions or need additional information regarding this policy, please contact the 24th DAA Office by telephone at 559-686-4707.

**24th DISTRICT AGRICULTURAL ASSOCIATION  
TICKET POLICY**

1.0 Application of Policy.

- 1.1 This Policy applies to tickets which provide admission to a facility or event for an entertainment, amusement, recreational or similar purpose, and are:
- a) Gratuitously provided to the 24th District Agricultural Association (“District”) by an outside source;
  - b) Acquired by the District by purchase;
  - c) Acquired by the District as consideration pursuant to the terms of a contract for the use of a District venue;
  - d) Produced or sponsored by the District; or
  - e) Acquired and/or distributed by the District in any other manner.
- 1.2 This Policy does not apply to any other item of value provided to the District or any District Official, regardless of whether received gratuitously or for which consideration is provided.
- 1.3 This policy, together with the ticket procedures established pursuant to Section 4.2 below, shall supersede and replace any earlier District policies relating to the distribution to District Officials of tickets for admission to any facilities or events for an entertainment, amusement, recreational, or similar purpose.
- 1.4 This Policy shall be posted in a prominent place on the District’s website: [www.tcfair.org](http://www.tcfair.org).

2.0 Definitions: Unless otherwise expressly provided herein, words and terms used in this Policy shall have the same meaning as that ascribed to such words and terms in the California Political Reform Act of 1974 (Government Code sections 81000, *et seq.*, as the same may from time to time be amended) and the Fair Political Practices Commission (“FPPC”) Regulations (Title 2, Division 6 of the California Code of Regulations, Sections 18110 *et seq.*, as the same may from time to time be amended).

- 2.1 “District” shall mean and refer to the 24th District Agricultural Association.
- 2.2 “District Official” means every Director, officer, employee, or consultant of the District, as defined in Government Code Section 82048 and California Code of Regulations, title 2, section 18701. “District Official” shall include, without limitation, any member of the District’s Board of Directors or any other appointed District official or District employee required to file an annual Statement of Economic Interests (FPPC Form 700).
- 2.3 “District Venue” means and includes any facility owned, controlled or operated by the District.
- 2.4 “FPPC” means the California Fair Political Practices Commission.
- 2.5 “Immediate family” means the spouse or registered domestic partner and dependent children, as set forth in Government Code section 82029 and Family Code section 297.5.
- 2.6 “Policy” means this 24th District Agricultural Association Ticket Policy.
- 2.7 “Ticket” means and includes any form of admission privilege to a facility, event, show, concert, or performance.

3.0 General Provisions.

- 3.1 No Right to Tickets: The use of complimentary tickets is a privilege extended by the District and not the right of any person to which the privilege may from time to time be extended.
- 3.2 Limitation on Transfer of Tickets: Tickets distributed to a District Official pursuant to this Policy shall not be transferred to any other person, except to members of such District Official’s immediate family solely for their personal use.
- 3.3 Prohibition Against Sale of or Receipt of Reimbursement for Tickets: No person who receives a ticket pursuant to this Policy shall sell or receive reimbursement for the value of such ticket.

- 3.4 No Earmarking of Tickets to District: No ticket gratuitously provided to the District by an outside source and distributed to, or at the behest of a District Official pursuant to this Policy, shall be earmarked by the original source for distribution to a particular District Official.
- 4.0 Agency Head.
- 4.1 The District Secretary / General Manager shall be the Agency Head for purposes of implementing the provisions of this Policy.
- 4.2 The Agency Head shall have the authority, in his or her sole discretion, to establish procedures for the distribution of tickets in accordance with this Policy. All requests for tickets which fall within the scope of this Policy shall be made in accordance with the procedures established by the Agency Head.
- 4.3 The Agency Head shall determine the face value of tickets distributed by the District for purposes of Sections 5.1, 5.2 and 7.1, subparagraph (d), of this Policy.
- 4.4 The Agency Head, in his or her sole discretion, may revoke or suspend the ticket privileges of any person who violates any provision of this Policy or the procedures established by the Agency Head for the distribution of tickets in accordance with this Policy.
- 4.5 The disclosure forms required by Section 7.0 of this Policy shall be prepared and posted by the Agency Head, or by an individual acting under the Agency Head's authority, supervision, and control.
- 5.0 Conditions Under Which Tickets May Be Distributed: Subject to the provisions of this Policy, complimentary tickets may be distributed to District Officials under any of the following conditions:
- 5.1 The District Official Reimburses the District for the face value of the ticket(s).
- a) Reimbursement shall be made at the time the ticket(s) is/are distributed to the District Official.
- b) The Agency Head shall, in his or her sole discretion, determine which event tickets, if any, shall be available under this section.
- 5.2 The District Official treats the ticket(s) as income consistent with applicable federal and state income tax laws.
- 5.3
- a) Performance of a ceremonial role or function representing the District at the event, for which the District Official may receive enough tickets for the District Official and each member of his or her immediate family.
- b) The official and/or job duties of the District Official require his or her attendance at the event, for which the District Official may receive enough tickets for the District Official and each member of his or her immediate family.
- c) Economic or business development purposes on behalf of the District, including, but not necessarily limited to: promotion and marketing of the District's resources and facilities available for commercial and other uses; increase of ancillary revenue for food, beverage, parking and related items at interim and District-promoted events; promotion and marketing of District initiated, supported, controlled, or sponsored programs or events, including but not limited to the annual Fair and Grandstand events; promotion and marketing of interim and year-round events; marketing of sponsorship programs; and, promotion of District recognition, visibility, and/or profile on a local, state, national, or international scale.
- d) Intergovernmental relations purposes, including but not limited to attendance at an event with or by elected or appointed public officials from other jurisdictions, their staff members and their guests.
- e) Community relations.

- f) Attracting or rewarding volunteer public service.
- g) Supporting and/or showing appreciation for programs or services rendered by non-profit organizations benefiting Tulare County residents.
- h) Encouraging or rewarding significant academic, athletic, or public service achievements by Tulare County students, residents or businesses.
- i) Attracting and retaining highly qualified employees in District service, for which such employee may receive no more than four (4) tickets per event.
- j) As special recognition or reward for meritorious service by a District employee, for which such employee may receive no more than four (4) tickets per event.
- k) For use in connection with a District employee competition or drawing, for which there shall be made available no more than (4) tickets per event.
- l) Recognition of contributions made to the District by former members of the Board of Directors, for which such former Director may receive no more than (4) tickets per event.

6.0 Tickets Distributed at the Behest of a District Official.

- 6.1 Only the following District Officials shall have authority to behest tickets: members of the Board of Directors, the Secretary / General Manager, and the Deputy General Manager.
- 6.2 Tickets shall be distributed at the behest of a District Official only for one or more public purposes set forth in Section 5.3 above.
- 6.3 If tickets are distributed at the behest of a District Official, such District Official shall not use one of the tickets so distributed to attend the event.

7.0 Disclosure Requirements.

- 7.1 Tickets distributed by the District to or at the behest of any District Official (i) which the District Official treats as income pursuant to Section 5.2 above, or (ii) for one or more public purposes described in Section 5.3 above, shall be posted on FPPC Form 802, or any successor form provided by the FPPC, in a prominent fashion on the District's website within thirty (30) days after distribution. Such posting shall include the following information:
  - a) The name of the recipient, except that if the recipient is an organization, the District may post the name, address, description of the organization and number of tickets provided to the organization in lieu of posting names of each recipient;
  - b) a description of the event;
  - c) the date of the event;
  - d) the face value of the ticket;
  - e) the number of tickets provided to each person;
  - f) if the ticket was distributed at the behest of a District Official, the name of the District Official who made such behest; and
  - g) a description of the public purpose(s) under which the distribution was made, or, alternatively, that District Official is treating the ticket as income.
- 7.2 Tickets distributed by the District for which the District receives reimbursement from the District Official as provided under Section 5.1 above shall not be subject to the disclosure provisions of Section 7.1.

# 2022 Fair Ticket Pricing

## Admission Ticket Pricing

Presale Fair Admission (Ages 18+)	<b>\$9.00</b>
General Fair Admission (Ages 18+)	<b>\$11.00</b>
Presale Senior Fair Admission (Ages 55+)	<b>\$6.00</b>
General Senior Fair Admission (Ages 55+)	<b>\$8.00</b>
Presale Children Fair Admission (Ages 3-17)	<b>\$3.00</b>
General Children Fair Admission (Ages 3-17)	<b>\$5.00</b>
Service Member Admission (ID Required)	<b>\$6.00</b>
Leaders/Advisors/Parent Season Passes	<b>\$25.00</b>

## Destruction Derby Ticket Pricing

General Admission	<b>\$12.00</b>
Box Seats	<b>\$25.00</b>

## Parking Pass Pricing

Weekly Parking Pass	<b>\$25.00</b> <i>(Not lot specific, one entry per day)</i>
<i>Daily Parking</i>	<b>\$6.00</b>
Preferred Weekly Parking	<b>\$100.00</b>

*(Includes in & out privileges and is only good for use within the "O Street" livestock lot)*

<i>VIP Parking</i>	<b>\$150.00</b>
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*(Includes in & out privileges, 2 season passes, assigned numbered spaces and is only good in the VIP "O Street" lot)*