

## 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, December 13, 2022, 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

Rosa Gomez, 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.

**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. November 15, 2022, Board Meeting Minutes
- b. Contracts for November
- c. Cash Disbursements for November 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. Proposed Budget
- c. 24<sup>th</sup> DAA & 24A DAA Interagency Agreement

**10. CORRESPONDENCE (Informational)**

- a. 2022-10 Proposition 12 Update

**11. COMMITTEE REPORTS (Informational/Action by Board):**

- a. Junior Livestock Auction-Outstanding A/R December
- b. Junior Livestock-Prop 12 Guidelines
- c. Junior Fair Board

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

- a. 2023 Fair Theme

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

- a. Projects
  - i. Progress update on SB 5 Project/Building 3 upgrade and remodel (CCA Contract)

**MATTERS OF INFORMATION:**

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

**14. NEXT MEETING DATE:** January 24, 2023 @ 6pm

**15. ADJOURNMENT:**

Posted December 2, 2022

**AMERICANS WITH DISABILITIES ACT**

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

**CALL TO ORDER:** The 24<sup>th</sup> District Agricultural Association Board of Directors meeting was called to order at 6:08 PM by President Castro.

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

**INTRODUCTION OF GUESTS AND STAFF:**

CEO Dena Rizzardo

Community members: Cammra Bettencourt, Dean Ametjian and Rochell Moderos were present in the boardroom. Dan Lusenhop present via zoom.

**CORRESPONDENCE (Informational):**

CEO Rizzardo reviewed the following Correspondence-

- FY 2022/2023 Fair Training and Reimbursement eligibility memo sent out by CDFA F&E October 26, 2022.
- Fairgrounds and Community Resilience Centers Funding in which the 24<sup>th</sup> DAA has been selected to receive large investment and the deep dive for this project is schedule for November 30, 2022.
- Proposition 12 Update which will become an agenda item at our next board meeting.

**COMMITTEE REPORTS (Informational):**

Junior Livestock Auction 2022 outstanding A/R – CEO Rizzardo reported to date \$55,425.00 receivables are still outstanding and the last set of bills were mailed out November 8, 2022. 2023 Exhibitor Handbooks for both Market and Breeding are updated and in the review stages.

The Junior Fair Board – The Junior Fair Board joined the meeting with full introductions. Each member explained their role on the board, what the boards schedule was at the fair, the service clubs they had been to prior to fair with CEO Rizzardo to promote the fair and what they look forward to in 2023.

**PUBLIC COMMENT**

No public comment

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

**Director R. Gomez made a motion, seconded by Director Calderon, and carried to accept the consent calendar which included minutes from the October 2022 meeting, October 2022 contracts and September and October 2022 cash disbursements, and the September and October financial report.**

No public comment.

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

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

- CDFA Performance Audit Report # 20-010 responses – No update/no public comment
- Proposed Budget-Tabled to the December 13, 2022, Board Meeting

### **FAIR REPORT (Informational):**

Several 2023 fair themes were presented, and it was decided that it would be tabled until the December 13, 2022, board meeting.

### **CEO REPORT (Informational):**

Progress update on SB 5 Project/Building 3 upgrade and remodel (CCA Contract) – CEO Rizzardo the bid was awarded to JTS Construction out of Bakersfield. The next scheduled meeting with CCA and the contractor would be taking place December 14, 2022.

### **MATTERS OF INFORMATION**

**CEO COMMENTS:** None

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

Director G. Gomez thanked the Jr. Fair Board for all their hard work and youth involvement in the fair.

Director Calderon thanked the Jr. Fair Board for all their hard work and coming to the meeting.

Director Castro thanked the Jr. Fair Board appreciated their attendance and recognized how hard they have worked this year.

Director Hackey thanked the Jr. Fair Board.

Director R. Gomez thanked the Jr. Fair Board and said she was still learning and appreciated the youth involvement.

**STAFF COMMENTS:** None

**ITEMS PROPOSED FOR NEXT MEETING:** None

**NEXT MEETING DATE:** December 13, 2022 @ 6:00PM

**ADJOURNMENT:** Meeting was adjourned at 6:47 PM.

Approved:

Attest:

Gary Castro  
President

Dena Rizzardo  
CEO

As of November 30, 2022

	Particulars	Amount	
<b>CURRENT ASSETS</b>			
	<b>CASH ON HAND &amp; IN BANK</b>		
	Petty Cash	200.00	
	Change Fund	300.00	
	Change Fund ATM	0.00	
	Cash - Ops BOS Acct#9369	734,700.67	
	Cash - SW BOS Acct#9318	4,348.65	
	Cash - Global BOS Acct#9377	0.00	
	Cash - Premium BOS Acct#9350	88,015.82	
	Cash - MM - CBB	0.00	
	Cash - JLA Accounts	63,689.11	
	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	7,507.00	
	<b>Total CASH ON HAND &amp; IN BANK</b>		<b>902,941.09</b>
	<b>ACCOUNTS RECEIVABLE</b>		
	Accounts Receivable	455,020.00	
	Accounts Receivable - JLA	135,648.85	
	A/R Allow For Doubtful Accts	0.00	
	<b>Total ACCOUNTS RECEIVABLE</b>		<b>590,668.85</b>
	<b>Total CURRENT ASSETS</b>		<b><u>1,493,609.94</u></b>
<b>CURRENT LIABILITIES</b>			
	<b>CURRENT LIABILITIES</b>		
	Accounts Payable	48,432.08	
	Accounts Payable JLA	4,418.36	
	Fees Collected	0.00	
	Tax Liabilities	12,056.90	
	Employee Benefits Withholdings	6,519.31	
	Event Liability	0.00	
	Current Long Term Liab	0.00	
	Guarantee Deposits	15,234.00	
	Misc Liabilities	3,048.09	
	<b>Total CURRENT LIABILITIES</b>		<b><u>89,708.74</u></b>
	<b>Current Assets in Excess of Current Liabilities</b>		<b><u>1,403,901.20</u></b>

Tulare County Fair  
**STATEMENT OF OPERATIONS**  
 Board Summary  
 November 30, 2022

	Activity November 2022	Activity November 2021	YTD November 2022	YTD November 2021	Budget 2022	Balance of Budget
<b>OPERATING REVENUES:</b>						
ADMISSIONS TO GROUNDS	-	-	488,070	440,324	416,550	71,520
COMMERCIAL REVENUE	-	-	56,759	43,461	63,500	(6,741)
CARNIVAL REVENUE	-	-	338,838	328,823	300,000	38,838
CONCESSION REVENUE	15,042	91	302,308	198,280	212,500	89,808
LIVESTOCK REVENUE	-	-	77,572	59,725	60,000	17,572
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	1,813	50,043	444,711	390,091	379,100	65,611
FAIR ATTRACTION REVENUE	-	-	47,443	46,243	60,000	(12,557)
MISCELLANEOUS FAIR REVENUE	8,234	(47,197)	236,198	167,523	235,300	898
MISCELLANEOUS NON-FAIR REVENUE	-	620	-	32,115	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	442	49,024	-	442
OTHER OPERATING REVENUE	-	-	2,393	501	-	2,393

<b>TOTAL REVENUES</b>	<b>25,088</b>	<b>3,556</b>	<b>1,994,734</b>	<b>1,756,109</b>	<b>1,726,950</b>	<b>267,784</b>
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<b>OPERATING EXPENDITURES:</b>						
ADMINISTRATION EXPENSES	39,018	33,742	473,196	411,677	438,580	(34,616)
MAINTENANCE & GENERAL OPERATIONS	60,467	132,326	1,066,077	798,784	654,978	(411,099)
PUBLICITY EXPENSES	5,850	45	59,667	16,584	35,000	(24,667)
ATTENDANCE OPERATIONS	1,531	896	130,390	108,738	80,600	(49,790)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	924	1,241	97,504	82,632	81,200	(16,304)
MISCELLANEOUS NON-FAIR EXPENSE	(15,740)	989	51,966	21,356	1,400	(50,566)
COMPETITIVE EXHIBIT EXPENSE	20	(4,808)	56,473	43,254	49,300	(7,173)
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	693	383,443	251,689	295,000	(88,443)
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	32,096	(9,342)	22,992	-	9,342
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	96,121	96,121
PENSION EXPENSE - GASB 68	-	-	-	-	-	-

<b>TOTAL EXPENSES</b>	<b>92,071</b>	<b>197,221</b>	<b>2,309,374</b>	<b>1,757,704</b>	<b>1,732,179</b>	<b>577,195</b>
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<b>Net Gain/Loss Before Allocation</b>	<b>(66,983)</b>	<b>(193,664)</b>	<b>(314,640)</b>	<b>(1,595)</b>	<b>(5,229)</b>	<b>(309,411)</b>
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STATE ALLOCATION	-	-	449,150	352,480	352,500	96,650
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	455,000	130,000	635,000	140,000	-	635,000
MILLENNIUM FLEX	-	-	-	12,779	-	-

<b>Net Gain/Loss After Allocation</b>	<b>388,017</b>	<b>(63,664)</b>	<b>769,510</b>	<b>503,664</b>	<b>347,271</b>	<b>422,239</b>
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## Detail of Revenues

	Acct. No.	Activity November 2022	Activity November 2021	YTD November 2022	YTD November 2021	Budget 2022	Balance of Budget
<b>ADMISSIONS TO GROUNDS</b>							
Admission to Grounds	41001	-	-	430,442	403,542	375,000	55,442
Advance Sales	41015	-	-	37,131	22,668	30,000	7,131
Admissions-Youth	41010	-	-	12,237	8,709	7,000	5,237
Admissions-Senior	41017	-	-	4,588	2,420	1,900	2,688
Discount Fair Admissions	41020	-	-	402	1,685	1,350	(948)
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	3,270	1,300	1,300	1,970
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
<b>TOTAL ADMISSION TO GROUNDS</b>		-	-	<b>488,070</b>	<b>440,324</b>	<b>416,550</b>	<b>71,520</b>
<b>COMMERCIAL REVENUE</b>							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	28,484	20,786	21,000	7,484
Inside Commercial Space	41520	-	-	27,800	22,475	42,500	(14,700)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	475	200	-	475
<b>TOTAL COMMERCIAL REVENUE</b>		-	-	<b>56,759</b>	<b>43,461</b>	<b>63,500</b>	<b>(6,741)</b>
<b>CARNIVAL REVENUE</b>							
Carnival	42100	-	-	338,838	328,823	-	338,838
Carnival Presale	42110	-	-	-	-	300,000	(300,000)
Carnival Presale Livestoc	42111	-	-	-	-	-	-
<b>TOTAL CARNIVAL REVENUE</b>		-	-	<b>338,838</b>	<b>328,823</b>	<b>300,000</b>	<b>38,838</b>
<b>CONCESSION REVENUE</b>							
Concessions	42000	15,040	91	287,113	185,867	200,000	87,113
Concessions - Ice Sales	42205	2	-	2,344	2,078	2,100	244
Safe Food Handling Fee	42210	-	-	1,911	2,087	2,100	(189)
Food Vendor Utility Fee	42240	-	-	3,970	2,933	3,000	970
Vendor Admissions	42250	-	-	2,280	1,755	1,800	480
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	4,690	3,560	3,500	1,190
<b>TOTAL CONCESSION REVENUE</b>		<b>15,042</b>	<b>91</b>	<b>302,308</b>	<b>198,280</b>	<b>212,500</b>	<b>89,808</b>
<b>LIVESTOCK REVENUE</b>							
Entry Fees Livestock	43101	-	-	1,237	-	-	1,237
Entry Fees On-line Processing	43105	-	-	54,585	37,825	38,000	16,585
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	21,750	21,900	22,000	(250)
Other Insurance	43401	-	-	-	-	-	-
Livestock Parking	43401	-	-	-	-	-	-
Fair Donation	43000	-	-	-	-	-	-
<b>TOTAL LIVESTOCK REVENUE</b>		-	-	<b>77,572</b>	<b>59,725</b>	<b>60,000</b>	<b>17,572</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.	Activity	Activity	YTD	YTD		Balance
	No.	November	November	November	November	Budget	of
		2022	2021	2022	2021	2022	Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	40,808	46,243	60,000	(19,192)
Jaripeo Baile	46500	-	-	6,635	-	-	6,635
TOTAL FAIR ATTRACTION REVENUE		-	-	47,443	46,243	60,000	(12,557)
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	2,399	1,820	1,800	599
Parking	47100	-	-	78,915	63,670	57,000	21,915
Other (Specify)	47800	865	-	915	-	-	915
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	7,369	(47,197)	153,469	100,553	175,000	(21,532)
Event Staff on Duty	48500	-	-	500	1,480	1,500	(1,000)
TOTAL MISCELLANEOUS FAIR REVENUE		8,234	(47,197)	236,198	167,523	235,300	898
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	620	-	32,115	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	620	-	32,115	-	-

## Detail of Revenues

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	Acct. No.	Activity November 2022	Activity November 2021	YTD November 2022	YTD November 2021	Budget 2022	Balance of Budget
<b>INTERIM REVENUE</b>							
Building Rentals	48100	3,900	39,150	241,835	343,055	275,000	(33,165)
Grounds Rental	48200	10,750	3,150	39,430	9,600	10,000	29,430
Grandstand/Speedway	48201	-	-	41,507	-	60,000	(18,493)
Interim RV/Camping Fees	48202	80	(4,925)	42,350	31,740	32,000	10,350
Equipment Rental	48300	-	2,675	2,225	1,081	-	2,225
Concessions Revenue	48400	(15,040)	-	-	500	-	-
Security on Duty	48500	1,913	8,868	11,383	1,550	-	11,383
Event Attendant	48501	210	800	1,650	2,055	-	1,650
Trash Removal	48501	-	325	-	-	2,100	(2,100)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	64,331	500	-	64,331
Interest Earnings	49510	-	-	-	9	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>1,813</b>	<b>50,043</b>	<b>444,711</b>	<b>390,091</b>	<b>379,100</b>	<b>65,611</b>
<b>PRIOR YEAR REVENUE</b>							
Prior Year Revenue	49000	-	-	442	49,024	-	442
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>-</b>	<b>-</b>	<b>442</b>	<b>49,024</b>	<b>-</b>	<b>442</b>
<b>OTHER OPERATING REVENUE</b>							
Misc Revenue	48700	-	-	2,393	501	-	2,393
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>-</b>	<b>-</b>	<b>2,393</b>	<b>501</b>	<b>-</b>	<b>2,393</b>

**Detail of Expenditures**

	Acct.	Activity	Activity	YTD	YTD		11 Balance
	No.	November 2022	November 2021	November 2022	November 2021	Budget 2022	of Budget
<b>ADMINISTRATION EXPENSES</b>							
Salaries & Wages - Permanent	50100	9,699	10,208	103,809	105,418	113,198	9,389
Salaries & Wages - Temporary	50200	4,413	5,413	62,608	63,034	58,785	(3,823)
Compensated Absence Expense	50300	90	300	2,614	3,131	-	(2,614)
Employee Benefits	50310	1,579	39	15,698	509	500	(15,198)
Payroll Taxes	50320	1,035	944	12,012	10,392	9,286	(2,726)
Employee Retirement	50330	4,389	3,465	46,891	35,912	33,960	(12,931)
Professional Services	50400	-	3	19,106	2,833	-	(19,106)
Traveling Expense Employees	50600	276	-	3,186	-	3,000	(186)
Office Supplies	50700	192	117	6,203	9,453	12,000	5,797
Telephone	50800	1,071	1,093	14,678	9,250	11,000	(3,678)
Postage	50820	709	216	2,031	1,620	2,000	(31)
Dues & Subscription	50900	391	2,870	14,372	4,030	4,050	(10,322)
General Liability Insurance	51000	4,773	3,672	49,318	47,786	47,786	(1,532)
Property Insurance	51020	-	-	24,152	22,444	23,000	(1,152)
Other Misc Expense	51100	-	15	392	1,947	25,000	24,608
Alarm Expense	51101	8,325	-	54,445	1,282	2,000	(52,445)
Credit Card Processing Fees	51102	320	381	5,599	10,522	12,000	6,401
Legal Fees	51103	55	-	55	24,860	25,000	24,945
Finance Charges	51104	-	-	6	8	10	4
Gateway Fees-Online	51106	46	62	12,561	1,385	1,500	(11,061)
Computer & Payroll Process	51107	1,646	2,430	20,042	22,240	25,000	4,958
CFSA Admin Fees	51108	8	22	309	490	600	291
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	-	2,492	2,938	21,931	6,905	3,967
Unemployment Insurance	51300	-	-	172	11,199	22,000	21,828
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>39,018</b>	<b>33,742</b>	<b>473,196</b>	<b>411,677</b>	<b>438,580</b>	<b>(34,616)</b>

## Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	2022	2021	2022	2021	2022	of
							Budget
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	1,346	1,425	15,070	32,339	26,100	11,030
Salaries & Wages - Temporary Fair	50100	-	-	1,536	37	-	(1,536)
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	29	40	2,852	1,239	-	(2,852)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	103	109	1,161	1,695	378	(783)
Employee Retirement	50303	431	416	4,586	5,019	-	(4,586)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	3,373	7,878	32,246	10,638	15,000	(17,246)
Professional Services - Security	52300	-	-	43,131	29,124	-	(43,131)
Rental Land & Bldgs	52400	-	-	8,986	8,725	8,800	(186)
Rent Maintenance Equipment	52500	2,428	54,756	89,314	57,095	60,000	(29,314)
Electric	52800	782	1,030	99,022	73,474	80,000	(19,022)
Water	52801	2,431	2,908	27,915	33,670	34,000	6,085
Sewer	52802	1,366	626	15,839	9,902	11,000	(4,839)
Natural Gas	52803	685	603	10,033	9,097	11,000	967
Fuel/Propane	52804	328	390	19,701	13,430	13,500	(6,201)
Maint of Equipment	52900	4,952	154	53,257	34,008	24,000	(29,257)
Maint of Bldgs and Grounds	53000	34,649	92,554	619,326	442,061	350,000	(269,326)
Trash Removal, Clean Up	53100	7,564	1,512	22,101	36,439	20,000	(2,101)
Other Maintenance Expense	53200	-	-	-	794	1,200	1,200
Special Repairs	53300	-	-	-	-	-	-
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	(32,074)	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>60,467</b>	<b>132,326</b>	<b>1,066,077</b>	<b>798,784</b>	<b>654,978</b>	<b>(411,099)</b>
<b>PUBLICITY EXPENSES</b>							
Publicity	54000	-	45	7,104	6,294	10,000	2,896
Contracted Services	54200	5,850	-	37,900	-	25,000	(12,900)
Advertising	54400	-	-	14,664	10,290	-	(14,664)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
<b>TOTAL PUBLICITY EXPENSE</b>		<b>5,850</b>	<b>45</b>	<b>59,667</b>	<b>16,584</b>	<b>35,000</b>	<b>(24,667)</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temporary (Attendance)	50100	-	-	24,983	19,943	30,600	5,617
Salaries & Wages - Temporary (Parking)	50100	-	-	-	252	-	-
Payroll Taxes	50302	-	-	569	383	-	(569)
Professional Services Contract	56200	1,531	896	54,540	45,042	50,000	(4,540)
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	50,299	43,118	-	(50,299)
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>1,531</b>	<b>896</b>	<b>130,390</b>	<b>108,738</b>	<b>80,600</b>	<b>(49,790)</b>

## Detail of Expenditures

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	Acct. No.	Activity November 2022	Activity November 2021	YTD November 2022	YTD November 2021	Budget 2022	Balance of Budget
<b>MISCELLANEOUS FAIR EXPENSE (NOT including JLA)</b>							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	-	-
Payroll Taxes	57101	-	-	-	-	-	-
Parking Lot	57101	-	-	16,000	16,000	16,000	-
Other Parking Expense	57106	-	-	173	-	-	(173)
T-Shirts	57200	-	-	4,967	2,436	2,500	(2,467)
Carnival Pre-Sale	57201	-	-	-	-	-	-
Trash & Porta Potties	57300	924	1,241	27,085	26,864	25,000	(2,085)
Parade	57500	-	-	2,086	1,492	1,500	(586)
Sponsorships	57700	-	-	-	-	-	-
Other Misc Fair Expenses	57800	-	-	15,417	11,580	11,600	(3,817)
Fair Hotels	57801	-	-	14,800	13,743	14,000	(800)
Radio/Golf Carts	57802	-	-	8,949	6,131	6,200	(2,749)
Commercial/Concessions	57900	-	-	8,025	4,386	4,400	(3,625)
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>924</b>	<b>1,241</b>	<b>97,504</b>	<b>82,632</b>	<b>81,200</b>	<b>(16,304)</b>
<b>MISCELLANEOUS NON-FAIR EXPENSE</b>							
Salaries & Wages - Temporary (Events)	50100	-	590	-	16,618	-	-
Payroll Taxes	50302	-	45	-	1,173	-	-
Employee Retirement	50303	-	124	285	2,233	-	(285)
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	(15,740)	230	51,682	1,331	1,400	(50,282)
<b>TOTAL MISCELLANEOUS NON-FAIR</b>		<b>(15,740)</b>	<b>989</b>	<b>51,966</b>	<b>21,356</b>	<b>1,400</b>	<b>(50,282)</b>
<b>COMPETITIVE EXHIBIT EXPENSE</b>							
Salaries & Wages - Temporary (Exhibits)	50100	-	-	14,706	844	-	(14,706)
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	-	-	-
Payroll Taxes	50302	-	-	1,219	12	-	(1,219)
Premiums Paid	58100	-	-	2,319	2,535	3,000	681
Tropies, Medals, Ribbons	58200	20	-	6,383	1,651	2,000	(4,383)
Professional Services Exhibits	63200	-	(500)	900	425	1,000	100
Professional Svcs Livestock	63300	-	-	-	-	-	-
Supplies	63400	-	-	-	-	-	-
Supplies - Livestock	63410	-	-	-	6,762	6,800	6,800
Supplies - Exhibits	63440	-	-	1,787	4,543	4,500	2,713
Other- Exhibits	63700	-	-	1,458	-	-	(1,458)
Tent Rental	63500	-	(4,308)	27,700	26,482	32,000	4,300
<b>TOTAL COMPETITIVE EXHIBIT EXPENSE</b>		<b>20</b>	<b>(4,808)</b>	<b>56,473</b>	<b>43,254</b>	<b>49,300</b>	<b>(7,173)</b>

## Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	November	November	November	November	2022	of
		2022	2021	2022	2021		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	-	-	23,747	16,300	20,000	(3,747)
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	116,237	77,084	80,000	(36,237)
Demolition Derby	66400	-	-	11,197	13,117	18,000	6,803
Grounds Act	66500	-	-	95,375	70,500	75,000	(20,375)
Grandstand Entertainment	66600	-	-	30,000	-	-	(30,000)
Insurance/Tshirts/Tickets	66702	-	-	-	595	1,000	1,000
Entertainment Stages	66601	-	-	106,475	73,400	100,000	(6,475)
Hospitality/Hotel	66703	-	693	413	693	1,000	588
<b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>		-	<b>693</b>	<b>383,443</b>	<b>251,689</b>	<b>295,000</b>	<b>(88,443)</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	-	32,096	(9,342)	22,992	-	9,342
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE</b>		-	<b>32,096</b>	<b>(9,342)</b>	<b>22,992</b>	-	<b>9,342</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	-	-	-	-	96,121	96,121
<b>TOTAL DEPRECIATION EXPENSE</b>		-	-	-	-	<b>96,121</b>	<b>96,121</b>

**TULARE COUNTY FAIR / 24TH DAA**  
**STATEMENT OF NET POSITION**  
**November 30, 2022**

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
<b>Current Assets</b>		
Cash - Operating	751,236	598,457
Cash - ATM	-	-
Cash-Premium	88,016	39,987
Cash - Junior Livestock Auction	63,689	73,918
Cash - JR Fair Board	-	-
AR - Operating (Net)	455,020	170,750
AR - Junior Livestock Auction	135,649	74,548
Deferred Charges	-	-
<b>Total Current Assets</b>	<b>\$ 1,493,610</b>	<b>\$ 957,659</b>
<b>Fixed Assets</b>		
Construction in Progress	775,000	140,000
Land	489,069	489,069
Building & Improvements	3,920,707	3,920,707
A/D Buildings & Improvements	(3,038,465)	(2,962,769)
Equipment	281,879	204,065
A/D Equipment	(169,906)	(149,481)
<b>Total Fixed Assets</b>	<b>\$ 2,258,284</b>	<b>\$ 1,641,591</b>
<b>Deferred Outflows of Resources</b>	<b>111,511</b>	<b>111,511</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,863,405</b>	<b>\$ 2,710,761</b>

<b>LIABILITIES &amp; RESOURCES</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	12,057	3,109
Payroll Withholdings	6,519	6,040
AP - Operating	48,432	24,745
AP - Junior Livestock Auction	4,418	-
Other Liabilities	3,048	3,048
Event Deposits	15,234	9,234
Fees Payable	(415)	650
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
<b>Total Current Liabilities</b>	<b>\$ 89,294</b>	<b>\$ 46,826</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>\$ 622,311</b>	<b>\$ 575,285</b>
Reserve - Operating	2,607,256	1,809,661
Reserve - Junior Livestock	176,444	163,074
Reserve - Pension/OPEB	(371,768)	(371,768)
Reserve - Dairy	-	-
Net Income - Operating	752,707	503,664
Net Income - JLA	76,454	30,846
<b>TOTAL LIABILITIES &amp; RESOURCES</b>	<b>\$ 3,863,405</b>	<b>\$ 2,710,761</b>

**Trial Balance**  
**Current (11/1/2022 - 11/30/2022)**  
**Unit Of Measure: \$**

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Tulare County Fair  
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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	200.00			0.00	200.00
11200-00-000-A Change Fund	300.00			0.00	300.00
11310-01-000-A Cash - OP BOS Acct#9369	833,576.23	30,038.37	128,913.93	98,875.56-	734,700.67
11320-01-000-A Cash - SW BOS Acct#9318	4,348.65			0.00	4,348.65
11400-01-000-A Cash - Premium BOS Acct #9350	91,340.82		3,325.00	3,325.00-	88,015.82
11700-01-170-A Cash - JLA BOS Acct #9334	63,882.23		193.12	193.12-	63,689.11
11800-00-000-A Cash - LAIF Acct#13-54-001	4,179.84			0.00	4,179.84
11901-00-000-A Cash - Jr. Fair Board Cash - BOS #9326	4,182.00	3,325.00		3,325.00	7,507.00
13100-00-000-A Accounts Receivables	1,790.00	453,230.00		453,230.00	455,020.00
13102-00-170-A Accounts Receivable - JLA	135,648.85			0.00	135,648.85
13199-00-000-A AR Misc,	0.00	30,038.37	30,038.37	0.00	0.00
16000-00-000-A Deferred Outflow of Resrouces - GASB 68	111,511.43			0.00	111,511.43
19000-00-000-A Construction In Progress	775,000.00			0.00	775,000.00
19100-00-000-A Land	489,069.23			0.00	489,069.23
19200-00-000-A Buildings & Improvements	3,920,706.91			0.00	3,920,706.91
19210-00-000-A A/D - Buildings & Imprv.	3,038,465.36-			0.00	3,038,465.36-
19300-00-000-A Equipment -	281,879.33			0.00	281,879.33
19310-00-000-A A/D - Equipment	169,906.02-			0.00	169,906.02-
21000-00-000-A Payroll Liability	0.00	23,233.05	23,233.05	0.00	0.00
21100-00-000-A Fees Collected-Insurance	100.00	735.00	420.00	315.00	415.00
21200-00-000-A Accounts Payable	78,846.51-	118,354.45	87,940.02	30,414.43	48,432.08-
21200-00-170-A Accounts Payable, JLA	0.00		4,418.36	4,418.36-	4,418.36-
22100-00-000-A Social Security Payable	0.00	1,861.54	1,861.54	0.00	0.00
22110-00-000-A Medicare Payable	0.00	435.38	435.38	0.00	0.00
22201-00-000-A PERS Payable	8,272.90-	7,267.90	5,850.04	1,417.86	6,855.04-
22204-00-000-A OPEB Withholding	1,802.72-		450.68	450.68-	2,253.40-
22400-00-000-A State Taxes Payable	0.00	509.53	509.53	0.00	0.00
22410-00-000-A Out of State Entertainer Tax	9,803.50-			0.00	9,803.50-
22500-00-000-A Federal Taxes Payable	0.00	1,442.47	1,442.47	0.00	0.00
22601-00-000-A Medical Payable	0.10	1,893.56	1,893.55	0.01	0.11
22602-00-000-A Dental Payable	321.88	104.06	90.32	13.74	335.62
22607-00-000-A Vision Payable	0.00	30.31	30.31	0.00	0.00
22608-00-000-A Life Ins. Payable	0.00	12.75	12.75	0.00	0.00
22900-00-000-A Due to Jr Fair Board - General - -	3,048.09-			0.00	3,048.09-
24100-00-000-A Guarantee Deposits	17,234.00-	2,500.00	500.00	2,000.00	15,234.00-
24501-00-000-A Leave Liability - Administrative	11,827.73-			0.00	11,827.73-
25010-00-000-A Loan Payable - SB 84	37,911.00-			0.00	37,911.00-
25100-00-170-A JLA Reserve	176,443.57-			0.00	176,443.57-
25200-00-170-A JLA Consignment - General - JLA	0.01			0.00	0.01
25600-00-000-A Deferrred Inflow of Resources - GASB 68	14,667.93-			0.00	14,667.93-
26000-00-000-A Net Pension Liability - GASB 68	468,611.01-			0.00	468,611.01-
29100-00-000-A Net Resources Available for Operations	2,607,256.36-			0.00	2,607,256.36-
29400-00-000-A Unrestricted Net Position - Pension/OPEB	371,767.52			0.00	371,767.52
31200-00-000-A State Allocations, General, ,	449,150.00-			0.00	449,150.00-
31900-00-000-A Capital Improvement Funds	180,000.00-		455,000.00	455,000.00-	635,000.00-
41000-00-100-A AdmissionsFair	430,442.00-			0.00	430,442.00-
41002-00-000-A Admissions - Discounted	402.00-			0.00	402.00-
41015-00-100-A Advanced Adm - Adult, Fair	37,131.00-			0.00	37,131.00-
41016-00-100-A Adm - Youth, Fair	12,237.00-			0.00	12,237.00-
41017-00-100-A Adm -Senior, Fair	4,588.00-			0.00	4,588.00-
41020-00-000-A Discount Fair Admissions (Livestock Sea)	3,270.00-			0.00	3,270.00-
41510-00-000-A Outside Commercial Space	28,484.00-			0.00	28,484.00-
41520-00-000-A Inside Commercial Space	27,800.00-			0.00	27,800.00-
41530-00-100-A Commercial Application Fees	475.00-			0.00	475.00-
42100-00-000-A Carnival	338,838.00-			0.00	338,838.00-
42200-00-000-A Concessions - Food	272,073.30-		15,039.54	15,039.54-	287,112.84-
42205-00-000-A Concessios - Ice Sal, General, ,	2,342.00-		2.00	2.00-	2,344.00-
42210-00-100-A Safe Food Handling Fee	1,911.00-			0.00	1,911.00-
42240-00-100-A Food Vendor Utility Fee	3,970.00-			0.00	3,970.00-
42250-00-000-A Vendor Admission	2,280.00-			0.00	2,280.00-



**Trial Balance**  
**Current (11/1/2022 - 11/30/2022)**  
**Unit Of Measure: \$**

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Tulare County Fair  
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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
42310-00-100-A RV/Stock Truck Revenue	4,690.00-			0.00	4,690.00-
43101-00-000-A Entry Fees Livestock	1,237.00-			0.00	1,237.00-
43105-00-000-A Entry Fees On-Line Processing (Livestock	54,585.30-			0.00	54,585.30-
43400-00-000-A VIP Parking	21,750.00-			0.00	21,750.00-
46400-00-000-A Destruction Derby - Admission	35,408.00-			0.00	35,408.00-
46401-00-000-A Destruction Derby Bo, General, ,	5,400.00-			0.00	5,400.00-
46500-00-000-A Jaripeo-Baile	6,635.00-			0.00	6,635.00-
47000-00-000-A Vendor Parking	2,399.00-			0.00	2,399.00-
47100-00-000-A Parking	78,075.00-			0.00	78,075.00-
47505-00-000-A Non-Fair Misc.	64,331.17-			0.00	64,331.17-
47600-00-170-A JLA Commission	97,031.84-			0.00	97,031.84-
47610-00-170-A JLA-Receipts From Buyers	25,927.89-			0.00	25,927.89-
47630-00-170-A JLA-Other	303.30-			0.00	303.30-
47640-00-170-A JLA-Prior Year Adjustment	27,405.20-			0.00	27,405.20-
47700-00-000-A RV/Camping Fees (Fairtime)	840.00-			0.00	840.00-
47800-00-000-A Misc. Fair Revenue	50.00-		865.37	865.37-	915.37-
47900-00-000-A Sponsorships	146,100.00-		7,368.50	7,368.50-	153,468.50-
48100-00-000-A Building Rentals	237,935.00-	1,900.00	5,800.00	3,900.00-	241,835.00-
48200-00-000-A Grounds Rental	28,680.00-		10,750.00	10,750.00-	39,430.00-
48201-00-000-A Grandstands/Speedway	41,507.04-			0.00	41,507.04-
48202-00-000-A Interim RV/Camping Fees	42,270.00-		80.00	80.00-	42,350.00-
48300-00-000-A Equipment Rental	2,225.00-			0.00	2,225.00-
48400-00-000-A Concessions Revenue	15,039.54-	15,039.54		15,039.54	0.00
48500-00-000-A Security on Duty	9,470.00-	560.00	2,472.50	1,912.50-	11,382.50-
48500-00-100-A Event Staff/ on Duty, General, Fair,	500.00-			0.00	500.00-
48501-00-000-A Event Attendant	1,440.00-	70.00	280.00	210.00-	1,650.00-
48700-00-000-A Other - Misc.	2,393.05-			0.00	2,393.05-
49000-00-000-A Prior Year Adjustments	442.29-			0.00	442.29-
50000-11-000-A Wages - Perm - AD - GN - A	94,110.16	9,699.00		9,699.00	103,809.16
50100-11-000-A Wages - Temp	58,194.43	4,413.13		4,413.13	62,607.56
50100-11-100-A Wages - Temp - Administration - Fair	5,340.00			0.00	5,340.00
50100-12-000-A Wages - Temp - MN - GN - A	13,724.01	1,346.25		1,346.25	15,070.26
50100-12-100-A Wages - Temp - MN - Fair - A	1,536.00			0.00	1,536.00
50100-70-100-A Wages - Temp - ATD - Fair - A	24,982.55			0.00	24,982.55
50100-80-100-A Wages - Temp - EX - Fair - A	14,706.25			0.00	14,706.25
50100-90-000-A Wages - Temp - Livestock	8,987.50	135.00		135.00	9,122.50
50100-90-100-A Wages - Temp - Livestock - Fair	1,233.75			0.00	1,233.75
50300-11-000-A Compensated Leave Balance-Admin	2,524.13	90.32		90.32	2,614.45
50301-11-000-A Employee Benefits	14,119.11	1,579.02		1,579.02	15,698.13
50302-11-000-A PR Taxes	10,976.80	1,035.14		1,035.14	12,011.94
50302-11-100-A PR Taxes - Administration - Fair	408.51			0.00	408.51
50302-12-000-A PR Taxes - MN - GN - A MAINT.	1,036.05	102.99		102.99	1,139.04
50302-12-100-A PR Taxes, , Fair,	22.27			0.00	22.27
50302-70-100-A PR Taxes, , Fair	568.82			0.00	568.82
50302-80-100-A PR Taxes, , Fair	1,125.06			0.00	1,125.06
50302-90-000-A PR Taxes - Livestock - Gen	687.54	10.33		10.33	697.87
50302-90-100-A PR Taxes - Livestock - Fair	94.38			0.00	94.38
50303-11-000-A Employee Retirement	42,501.65	4,389.20		4,389.20	46,890.85
50303-12-000-A Employee Retirement - MN	4,155.42	430.80		430.80	4,586.22
50303-40-000-A Employee Retirement, Events, ,	284.62			0.00	284.62
50400-11-000-A Professional Services	19,106.00			0.00	19,106.00
50600-11-000-A Employee Travel/Training	2,910.03	276.12		276.12	3,186.15
50700-11-000-A Office Supplies	6,010.46	192.31		192.31	6,202.77
50801-11-000-A Telephone Expense	13,606.76	1,071.33		1,071.33	14,678.09
50802-11-000-A Postage Expense	1,322.21	708.83		708.83	2,031.04
50900-11-000-A Dues & Subscriptions Expense	13,980.95	390.89		390.89	14,371.84
51010-11-000-A Liability Insurance	44,545.45	4,773.00		4,773.00	49,318.45
51020-11-000-A Property Insurance	24,151.53			0.00	24,151.53
51100-11-000-A Other Misc. Admin. Expense	392.06			0.00	392.06
51101-11-000-A Alarm Expense	46,119.80	8,325.00		8,325.00	54,444.80

**Trial Balance**  
**Current (11/1/2022 - 11/30/2022)**  
**Unit Of Measure: \$**

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
51102-11-000-A Credit Card Processing Fee	5,279.15	320.22		320.22	5,599.37
51103-11-000-A Legal Fees	0.00	55.00		55.00	55.00
51104-11-000-A Finance Charges & Late Fees	5.78			0.00	5.78
51106-11-000-A Gateway Fees - Online	12,515.00	45.90		45.90	12,560.90
51107-11-000-A Computer & Payroll Process	18,395.97	1,645.83		1,645.83	20,041.80
51108-11-000-A CFSA Admin Fees	300.69	8.12		8.12	308.81
51200-11-000-A WComp - AD - GN - A	2,938.00			0.00	2,938.00
51300-11-000-A Unemployment Expense	172.00			0.00	172.00
52100-12-000-A Maintenance Department	2,822.35	29.48		29.48	2,851.83
52300-12-000-A Professional Services	28,872.88	3,373.00		3,373.00	32,245.88
52300-50-100-A PROFESSIONAL SERVICE, Security, Fair,	43,131.25			0.00	43,131.25
52400-12-000-A Rent Land & Bldgs	8,986.36			0.00	8,986.36
52500-12-000-A Rent-Maint. Equipment	86,886.39	2,427.63		2,427.63	89,314.02
52800-12-000-A Electric	98,239.58	781.94		781.94	99,021.52
52801-12-000-A Water	25,483.92	2,431.04		2,431.04	27,914.96
52802-12-000-A Sewer	14,472.28	1,366.38		1,366.38	15,838.66
52803-12-000-A Natural Gas	9,348.79	684.63		684.63	10,033.42
52804-12-000-A Fuel/Propane	19,372.53	328.43		328.43	19,700.96
52900-12-000-A Maint. of Equipment	48,305.34	4,951.90		4,951.90	53,257.24
53000-12-000-A Maint. Bldg & Grounds	584,677.65	34,648.81		34,648.81	619,326.46
53100-12-000-A Trash Removal	14,536.79	7,563.91		7,563.91	22,100.70
54000-13-000-A Publicity	7,103.75			0.00	7,103.75
54200-13-000-A Professional Service/Contracted %	32,050.00	5,850.00		5,850.00	37,900.00
54400-13-000-A Advertising	14,663.71			0.00	14,663.71
56200-70-000-A Professional Services-Contracted	53,008.51	1,531.00		1,531.00	54,539.51
56300-70-000-A Attendance Supplies & Expense	50,298.90			0.00	50,298.90
57000-00-000-A Miscellaneous Non Fair	67,421.15		15,739.55	15,739.55-	51,681.60
57101-00-000-A Parking Lot- PD to Contractor	16,000.00			0.00	16,000.00
57106-00-000-A Other Parking Expense	173.17			0.00	173.17
57200-00-000-A T-Shirt	4,967.46			0.00	4,967.46
57300-00-000-A Trash & Porta Potties	26,160.97	924.36		924.36	27,085.33
57500-00-000-A Parade Expense	2,086.00			0.00	2,086.00
57600-00-170-A JLA Expenses	15,781.30			0.00	15,781.30
57630-00-170-A JLA-Labor Costs	3,000.00			0.00	3,000.00
57640-00-170-A JLA-Supplies & Expense	3,484.46			0.00	3,484.46
57673-00-170-A JLA-Processing	8,940.00			0.00	8,940.00
57674-00-170-A JLA-Judges	10,730.56			0.00	10,730.56
57679-00-170-A JLA-Other Expenses	27,859.26	4,418.36		4,418.36	32,277.62
57800-00-000-A Other Misc. Fair Expense	15,417.38			0.00	15,417.38
57801-00-000-A Fair Hotels	14,800.00			0.00	14,800.00
57802-00-000-A Radio/Golf Carts	8,949.45			0.00	8,949.45
57900-00-000-A Commercial/ Concessions Expense	8,024.76			0.00	8,024.76
58100-85-000-A Premiums Paid	2,319.00			0.00	2,319.00
58200-85-000-A Trophies & Ribbons	6,363.00	20.00		20.00	6,383.00
63200-00-000-A Judges (Contractual)	900.00			0.00	900.00
63440-00-000-A Supplies - Indoor Exhibits	1,786.96			0.00	1,786.96
63500-00-000-A Tent & Booth Rentals	27,700.00			0.00	27,700.00
63700-00-000-A Other Exhibits	1,458.32			0.00	1,458.32
66200-00-000-A Professional Services	23,746.80			0.00	23,746.80
66302-00-000-A Production Costs	116,236.75			0.00	116,236.75
66400-00-000-A Demolition Derby	11,196.51			0.00	11,196.51
66500-00-000-A Entertainment - Grounds	95,375.00			0.00	95,375.00
66600-00-000-A Entertainment - Grandstand	30,000.00			0.00	30,000.00
66601-00-000-A Entertainment - Stages	106,475.00			0.00	106,475.00
66703-00-000-A Hotels/Hospitality	412.50			0.00	412.50
80000-00-000-A PY Exp Adj	9,342.00-			0.00	9,342.00-
<b>\$ Grand Totals</b>	<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Net Activity</u>	<u>Ending Balance</u>
	0.00	804,955.88	804,955.88	0.00	0.00

# AP Payments Check Register

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH11042022	11/4/2022	PERS	CalPERS Retirement	1,899.81	11,047
ACH11302022	11/30/2022	PERS	CalPERS Retirement	7,267.90	11,059
P-201100770	11/5/2022	Zoom	Zoom Video Communications Inc.	15.89	11,060
ACH11032022	11/3/2022	CouSac	Courtyard Sacramento Cal Expo	10.00	11,061
37703	11/15/2022	Aram	Aramark	90.90	11,069
37704	11/15/2022	ArtDel	Arturo Delgado	500.00	11,070
37705	11/15/2022	BANSIE	Bank of the Sierra	180.00	11,071
37706	11/15/2022	CalSta	Cal State Distributing, Inc.	24.61	11,072
37707	11/15/2022	CalTur	California Turf Equipment & Supply Inc.	649.50	11,073
37708	11/15/2022	CitTul	City of Tulare	9,371.75	11,074
37709	11/15/2022	ContSer	Contemporary Services Corporation	1,309.50	11,075
37710	11/15/2022	DGS	Dept of General Services	1,568.20	11,076
37711	11/15/2022	DodPlu	Dodds Plumbing	95.00	11,077
37712	11/15/2022	EwiIrr	Ewing Irrigation & Landscape Supply	1,050.15	11,078
37713	11/15/2022	FaiDecPro	Fair-ly Decent Promotons	5,850.00	11,079
37714	11/15/2022	Grapevine	Grapevine MSP	1,573.00	11,080
37715	11/15/2022	HerRen	Herc Rentals	8,448.39	11,081
37716	11/15/2022	JCLANS	JC Lansdowne Distributor Inc	1,773.07	11,082
37717	11/15/2022	LorGon	Lorena Gonzalez	500.00	11,083
37718	11/15/2022	MelHer	Melissa Herrera	500.00	11,084
37719	11/15/2022	PerCar	Perfect Care Landscape & Maintenance	1,564.75	11,085
37720	11/15/2022	SanJoa	San Joaquin Valley Air Pollution Control	42.00	11,086
37721	11/15/2022	SanNav	Sandra Navarro	500.00	11,087
37722	11/15/2022	SoCalEdi	Southern California Edison	14,810.42	11,088
37723	11/15/2022	Sparkletts	Sparkletts	29.48	11,089
37724	11/15/2022	UniRen	United Rentals	785.29	11,090
37725	11/15/2022	VicSan	Victor Sanchez	500.00	11,091
37726	11/15/2022	Wifeye	Wifeye Inc	8,325.00	11,092
37727	11/15/2022	WindPro	Windmill Propane	26.94	11,093
37728	11/15/2022	KawA/C	Kaweah A/C & Electric	19,072.00	11,096
37729	11/18/2022	MarAlv	Maria Alvarez	2,635.00	11,097
ACH11142022	11/14/2022	WFA	Western Fairs Association	20.00	11,098
ACH11082022	11/8/2022	USPS	United States Postal Service	100.00	11,099
ACH11082022	11/8/2022	USPS	United States Postal Service	608.83	11,100
ACH11212022	11/21/2022	GraSieRes	Grand Sierra Resort and Casino	266.12	11,101
ACH11182022	11/18/2022	WFA	Western Fairs Association	375.00	11,102
37730	11/30/2022	AAAQua	AAA Quality Services, Inc.	924.36	11,103
37731	11/30/2022	Amazon	Amazon	90.92	11,104
37732	11/30/2022	Aram	Aramark	45.45	11,105
37733	11/30/2022	AT&T - Livestock	AT&T	110.59	11,106
37734	11/30/2022	Comcast	Comcast	526.84	11,107
37735	11/30/2022	ContSer	Contemporary Services Corporation	3,133.00	11,108
37736	11/30/2022	DelDen	Delta Dental	208.12	11,109
37737	11/30/2022	DeptFor	Dept. Forestry & Fire Protection	240.00	11,110
37738	11/30/2022	Grapevine	Grapevine MSP	1,531.00	11,111
37739	11/30/2022	Lowe's	Lowe's	4,082.74	11,112
37740	11/30/2022	MorLev	Morris Levin & Son	702.42	11,113
37741	11/30/2022	SoCalGas	Southern California Gas	684.63	11,114
37742	11/30/2022	StaOf	State of California Dept of Justice	55.00	11,115
37743	11/30/2022	UniRen	United Rentals	2,427.63	11,116
37744	11/30/2022	VicOut	Victory Outreach of Selma	6,015.00	11,117
FedTax103122	11/3/2022	IRS	Internal Revenue Service	2,615.72	11,006

# AP Payments Check Register

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
CaTax103122	11/3/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	337.56	11,007
FedTax111522	11/18/2022	IRS	Internal Revenue Service	2,008.26	11,094
CaTax111522	11/18/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	276.71	11,095
Total Payments:	55				
Total Amount:	118,354.45				

# Check Register

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Check Register

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Check #	Void	Date	Employee	Name	Amount
1528		11/15/2022	GuVill	Villa, Guadalupe M	678.61
1529		11/30/2022	GuVill	Villa, Guadalupe M	490.28
Direct Deposit		11/15/2022	DeRizz	Rizzardo, Dena L	3,103.43
Direct Deposit		11/15/2022	DeHick	Hicks, Deborah	1,366.76
Direct Deposit		11/15/2022	LiPerr	Perryman, Lisa J	582.35
Direct Deposit		11/15/2022	JeMaso	Mason, Jennifer L	124.67
Direct Deposit		11/30/2022	DeRizz	Rizzardo, Dena L	3,103.43
Direct Deposit		11/30/2022	DeHick	Hicks, Deborah	934.42
Direct Deposit		11/30/2022	LiPerr	Perryman, Lisa J	272.53
Grand Totals: 9 Disbursements to 5 Employees					10,656.48

# AR Aged Invoice Analysis

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Balances as of 11/30/2022  
by GL Date

Operating AR

Tulare County Fair  
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Invoice Number	Invoice Date	Terms	Balance	Current 11/1/2022 and Beyond	Over 30 10/1/2022 10/31/2022	Over 60 9/1/2022 9/30/2022	Over 90 8/1/2022 8/31/2022	Over 120 Up to 7/31/2022
<b>Employment Development Department (EDD)</b>							Last Pymt:	
00207	8/31/2022		20.00				20.00	
Employment Development Department Totals:			20.00	0.00	0.00	0.00	20.00	0.00
<b>Fairs &amp; Expositions Branch (FaiExp)</b>							Last Pymt: 5/4/2022	180,000.00
00208	11/23/2022		455,000.00	455,000.00				
Fairs & Expositions Branch Totals:			455,000.00	455,000.00	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>								
2 Customers			455,020.00	455,000.00	0.00	0.00	20.00	0.00
2 Invoices				100.00 %			0.00 %	

# AP Aged Invoice Analysis

## Historical Balances by GL Date as of 11/30/2022

### AP 2022

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Tulare County Fair  
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Invoice Number	Invoice Date	Balance	Current 11/1/2022 and Beyond	1 - 30 Days 10/1/2022 10/31/2022	31 - 60 Days 9/1/2022 9/30/2022	61 - 90 Days 8/1/2022 8/31/2022	Over 90 Days Up to 7/31/2022
<b>CalSta (Cal State Distributing, Inc.)</b>							
87784	8/14/2019	438.75-					438.75-
CalSta		438.75-	0.00	0.00	0.00	0.00	438.75-
<b>CalTur (California Turf Equipment &amp; Supply Inc.)</b>							
561316	9/7/2022	19,999.47			19,999.47		
CalTur		19,999.47	0.00	0.00	19,999.47	0.00	0.00
<b>CFSA (California Fairs Service Authority)</b>							
5906 - 6329	11/10/2022	7,091.89	7,091.89				
CFSA		7,091.89	7,091.89	0.00	0.00	0.00	0.00
<b>CiTul (City of Tulare)</b>							
022943+001	11/30/2022	89.04	89.04				
022944+001	11/30/2022	7,563.91	7,563.91				
022945+001	11/30/2022	20.06	20.06				
022950+001	11/30/2022	18.59	18.59				
022951+001	11/30/2022	18.59	18.59				
024754+001	11/30/2022	428.58	428.58				
024755+001	11/30/2022	291.85	291.85				
024756+001	11/30/2022	387.75	387.75				
024770+001	11/30/2022	1,309.56	1,309.56				
024771+001	11/30/2022	116.27	116.27				
024772+001	11/30/2022	27.89	27.89				
024784+001	11/30/2022	27.89	27.89				
024785+001	11/30/2022	374.86	374.86				
024786+001	11/30/2022	278.44	278.44				
024787+001	11/30/2022	408.05	408.05				
CiTul		11,361.33	11,361.33	0.00	0.00	0.00	0.00
<b>ClBus (Cline's Business Equipment, Inc.)</b>							
207302	11/10/2022	105.93	105.93				
ClBus		105.93	105.93	0.00	0.00	0.00	0.00
<b>Comcast (Comcast)</b>							
159655380	11/15/2022	433.90	433.90				
Comcast		433.90	433.90	0.00	0.00	0.00	0.00
<b>DelDen (Delta Dental)</b>							
* BE005238951	12/1/2022	104.06-	104.06-				
DelDen		104.06-	104.06-	0.00	0.00	0.00	0.00
<b>EDD (EMPLOYMENT DEVELOPMENT DEPARTMENT)</b>							
* 0-816-964-832	11/30/2022	232.82	232.82				
EDD		232.82	232.82	0.00	0.00	0.00	0.00
<b>GlaInc. (Gladstone Inc.)</b>							
16376	11/30/2022	4,418.36	4,418.36				
GlaInc.		4,418.36	4,418.36	0.00	0.00	0.00	0.00
<b>HomDep (The Home Depot)</b>							
706784790	9/14/2022	3,509.80			3,509.80		
707431201	9/16/2022	3,703.83-			3,703.83-		
707431219	9/16/2022	74.04			74.04		

# AP Aged Invoice Analysis

Historical Balances by GL Date as of 11/30/2022  
AP 2022

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Tulare County Fair  
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Invoice Number	Invoice Date	Balance	Current 11/1/2022 and Beyond	1 - 30 Days 10/1/2022 10/31/2022	31 - 60 Days 9/1/2022 9/30/2022	61 - 90 Days 8/1/2022 8/31/2022	Over 90 Days Up to 7/31/2022
HomDep		119.99-	0.00	0.00	119.99-	0.00	0.00
<b>IRS (Internal Revenue Service)</b>							
* 20614575	11/30/2022	1,731.13	1,731.13				
IRS		1,731.13	1,731.13	0.00	0.00	0.00	0.00
<b>Leaf (LEAF)</b>							
14025392	11/26/2022	101.39	101.39				
Leaf		101.39	101.39	0.00	0.00	0.00	0.00
<b>PerCar (Perfect Care Landscape &amp; Maintenance)</b>							
17066	11/28/2022	1,031.75	1,031.75				
PerCar		1,031.75	1,031.75	0.00	0.00	0.00	0.00
<b>PERS (CalPERS Retirement)</b>							
* 16999895	11/14/2022	1,899.81	1,899.81				
PERS		1,899.81	1,899.81	0.00	0.00	0.00	0.00
<b>QuiCom (Quinn Company)</b>							
WO150283944	11/30/2022	4,803.97	4,803.97				
QuiCom		4,803.97	4,803.97	0.00	0.00	0.00	0.00
<b>WindPro (Windmill Propane)</b>							
2352840	11/30/2022	301.49	301.49				
WindPro		301.49	301.49	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>		52,850.44	33,409.71	0.00	19,879.48	0.00	438.75-

\* Calculated Balance shown is not Current Balance



November-22  
Outstanding JLA Buyers

Buyer ID	Buyer Name	Amount		Date Pd
		Outstanding TD	Amount pd	
8	Mike Michigian	\$ 8,423.00		
22	Jim Todd	\$ 1,250.00		
200	Charlie Abee	\$ 500.00		
224	Bakke Ag Inc	\$ -	\$ 17,367.50	11/21/2022
250	FTL Transportation	\$ 2,409.75		
305	Howard Harmon Memorial	\$ -	\$ 1,152.75	11/21/2022
348	Your Legacy Genetics Inc	\$ 5,250.00		
478	Shaw Farms	\$ -	\$ 100.00	11/15/2022
639	BKB Ag Services	\$ 2,295.00		
659	Deboer Dairy	\$ -	\$ 25,419.00	11/10/2022
666	Save Mart Supermarket	\$ 2,500.00		
678	Hofstee Farms	\$ -	\$ 7,120.00	11/15/2022
785	Legacy Ranch	\$ -	\$ 1,350.00	11/21/2022
798	Valov & Sons Farm	\$ 3,307.00		
918	Lazy J Ranch Motel	\$ -	\$ 650.00	11/16/2022
1009	Justin Alvitre	\$ 300.00		
1111	Vander Tuig Dairy	\$ -	\$ 8,300.00	11/15/2022
1137	Barkley Seed	\$ -	\$ 1,500.00	11/28/2022
1154	I.O.U. Sheep Co	\$ -	\$ 1,107.00	11/15/2022
		<b>\$ 26,234.75</b>	<b>\$ 64,066.25</b>	

Last statement mailed 11/8/22

December-22  
Outstanding JLA Buyers

Buyer ID	Buyer Name	Amount		Date Pd
		Outstanding TD	Amount pd	
8	Mike Michigian	\$ 8,423.00		
22	Jim Todd	\$ 1,250.00		
200	Charlie Abee	\$ 500.00		
250	FTL Transportation	\$ 2,409.75		
348	Your Legacy Genetics Inc	\$ -	\$ 5,250.00	12/1/2022
639	BKB Ag Services	\$ 2,295.00		
666	Save Mart Supermarket	\$ -	\$ 2,500.00	12/5/2022
798	Valov & Sons Farm	\$ 3,307.00		
1009	Justin Alvitre	\$ 300.00		
		<b>\$ 18,484.75</b>	<b>\$ 7,750.00</b>	

Last statement mailed 12/1/2022

# OPERATING BUDGET

24th DISTRICT AGRICULTURAL ASSOCIATION

Tulare COUNTY

Conducting The Tulare County Fair

at Tulare, California

For the period of January 1, 2023 to December 31, 2023

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>TOTAL NET RESOURCES, JANUARY 1:</b>					
Unrestricted net resources		\$292,049	\$745,659	\$448,522	\$475,299
<b>Unrestricted Net Position - Pension/OPEB</b>		<b>(\$371,768)</b>	<b>(\$371,768)</b>	<b>(371,768)</b>	<b>(371,768)</b>
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,517,612	1,581,690	1,515,456	2,123,215
Subtotal (Total Net Resources)		1,437,893	1,955,581	1,592,211	2,226,747
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues (From Page 2)		1,846,036	1,726,950	1,994,734	2,079,200
State (Local/Base) Allocations (to Page 2):	31200	201,244	388,150	449,150	0
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900		2,230,000	635,000	1,521,000
One-time Revenue Sources (fire camp, sale of property, capital project au	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000	25,000	0		
<b>TOTAL RESOURCES ACQUIRED</b>		<b>2,072,280</b>	<b>4,345,100</b>	<b>3,078,884</b>	<b>3,600,200</b>
<b>TOTAL RESOURCES AVAILABLE</b>		<b>3,510,173</b>	<b>6,300,681</b>	<b>4,671,095</b>	<b>5,826,947</b>
<b>RESOURCES APPLIED:</b>					
Operating Expenditures (From Page 2)		1,845,872	1,711,058	2,309,280	2,046,896
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		1,845,872	1,711,058	2,309,280	2,046,896
Depreciation Expense (From Page 10)	90000	72,090	96,121	135,068	211,302
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96001	0	0	0	0
<b>TOTAL RESOURCES APPLIED</b>		<b>1,917,962</b>	<b>1,807,179</b>	<b>2,444,348</b>	<b>2,258,198</b>
<b>TOTAL NET RESOURCES, DECEMBER 31:</b>		<b>\$1,592,211</b>	<b>\$4,493,502</b>	<b>\$2,226,747</b>	<b>\$3,568,749</b>
Unrestricted Net Resources Available for Operations		448,522	3,379,701	475,299	507,588
<b>Unrestricted Net Position - Pension/OPEB</b>	<b>29400</b>	<b>(371,768)</b>	<b>(371,768)</b>	<b>(371,768)</b>	<b>(371,768)</b>
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,515,456	1,485,569	2,123,215	3,432,928
Subtotal (Should equal Total Net Resource Figure above)		\$1,592,211	\$4,493,502	\$2,226,747	\$3,568,749
Reserve Percentage		24.3%	197.5%	20.6%	24.8%

## Summary of Operations

## Tulare County Fair

	Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>OPERATING REVENUES:</b>					
Admissions to Grounds	41000	\$453,424	\$416,550	\$488,070	\$487,300
Commercial Space	41500	43,461	63,500	56,759	70,000
Carnival	42100	328,823	300,000	338,838	330,000
Concessions	42200	249,324	212,500	287,268	275,200
Exhibits	43000	46,976	60,000	77,572	77,900
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	46,243	60,000	47,443	53,400
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	167,573	235,300	236,198	332,400
Miscellaneous Non-Fair Programs	47005	32,115			
Interim Revenue	48000	428,362	379,100	459,750	453,000
Prior Year Revenue Adjustments	49000	49,234		442	
Other Operating Revenue	49500	501		2,393	
<b>TOTAL OPERATING REVENUES (to Page 1)</b>		<b>1,846,036</b>	<b>1,726,950</b>	<b>1,994,734</b>	<b>2,079,200</b>
<b>OPERATING EXPENDITURES:</b>					
Administration	50000	454,653	438,580	473,196	558,005
Maintenance & General Operations	52000	827,186	684,978	1,050,338	800,241
Publicity	54000	16,584	35,000	59,667	63,000
Attendance Operations	56000	121,724	125,600	130,390	139,220
Miscellaneous Fair	57000	83,556	81,200	97,504	75,100
Miscellaneous Non-Fair Programs	57005	23,096	1,400	67,706	35,000
Premiums	58000	4,186	5,000	8,702	5,000
Exhibits	63000	39,068	44,300	47,677	48,331
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	251,689	295,000	383,443	323,000
Motorized Racing	66109				
Interim Entertainment	66009				
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	24,130		(9,342)	
Cash (over/under)	85000				
Other Operating Expense	94000				
<b>TOTAL OPERATING EXPENDITURES (to Page 1)</b>		<b>1,845,872</b>	<b>1,711,058</b>	<b>2,309,280</b>	<b>2,046,896</b>
<b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB</b>		<b>164</b>	<b>15,892</b>	<b>(314,546)</b>	<b>32,304</b>
Depreciation Expense	90000	72,090	96,121	135,068	211,302
Pension Expense	96000				
OPEB Expense	96001				
<b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB</b>		<b>(71,926)</b>	<b>(80,229)</b>	<b>(449,614)</b>	<b>(178,998)</b>
<b>LOCAL (BASE) ALLOCATION - (From Page 1)</b>	31200	201,244	388,150	449,150	
<b>OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)</b>		25,000			
<b>UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)</b>					
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION &amp; PENSION, OPEB</b>		<b>\$226,408</b>	<b>\$404,042</b>	<b>\$134,604</b>	<b>\$32,304</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION &amp; PENSION, OPEB</b>		<b>\$154,318</b>	<b>\$307,921</b>	<b>(\$464)</b>	<b>(\$178,998)</b>

## Detail of Revenues

					Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
			ADMISSIONS REVENUE:						
41000	00	100	Admission to Grounds		41001	403,542	375,000	430,442	430,000
41015	00	100	Advance Sales		41015	22,668	30,000	37,131	37,000
41016	00	100	Admissions-Youth		41010	8,709	7,000	12,237	12,000
41017	00	100	Admissions-Senior		41017	2,420	1,900	4,588	4,600
41018	00	100	Admissions-Senior		41018	0	0	0	
41002	00	000	Discount Fair Admissions		41020	1,685	1,350	402	400
41020	00	000	Discount Fair Admissions-Livestock Season		41022	14,400	1,300	3,270	3,300
41022	00	000	Discount Fair Admissions-Vendor		41022	0	0	0	
			TOTAL ADMISSIONS REVENUE		41000	453,424	416,550	488,070	487,300
			COMMERCIAL SPACE REVENUE:						
41500	00	100	Commercial Space Insurance Revenue		41500	0	0	0	
41510	00	000	Outside Commercial Space		41510	20,786	21,000	28,484	35,000
41520	00	000	Inside Commercial Space		41520	22,475	42,500	27,800	35,000
41550	00	000	Commerical Space Comission		41550	0	0	0	
41530	00	100	Application Fees		41530	200	0	475	
			TOTAL COMMERCIAL SPACE REVENUE		41500	43,461	63,500	56,759	70,000
			CARNIVAL REVENUE:						
42100	00	000	Carnival		42100	328,823	0	338,838	330,000
42110	00	000	Carnival Presale		42110	0	300,000	0	
42111	00	000	Carnival Presale Livestoc		42111	0	0	0	
			TOTAL CARNIVAL REVENUE		42100	328,823	300,000	338,838	330,000
			CONCESSIONS REVENUE:						
42200	00	000	Concessions		42000	236,911	200,000	272,073	260,000
42205	00	000	Concessions - Ice Sales		42205	2,078	2,100	2,344	2,300
42210	00	100	Safe Food Handling Fee		42210	2,087	2,100	1,911	1,900
42240	00	100	Food Vendor Utility Fee		42240	2,933	3,000	3,970	3,900
42250	00	000	Vendor Admissions		42250	1,755	1,800	2,280	2,400
42300	00	000	Non-Food Concessions (Application Fees)		42300	0	0	0	
42310	00	100	RV/Stock Truck Revenue		42310	3,560	3,500	4,690	4,700
			TOTAL CONCESSIONS REVENUE		42200	249,324	212,500	287,268	275,200
			EXHIBITS REVENUE:						
43100	00	000	Entry Fees		43100	0	0	0	0
43101	00	000	Entry Fees Livestock		43101	0	0	1,237	0
43105	00	000	Entry Fees On-line Processing		43105	24,746	38,000	54,585	54,500
43200	00	000	Sponsored Awards Livestock		43200	0	0	0	0
43202	00	000	Sponsored Awards Livestock		43202	0	0	0	0
43400	00	000	VIP Parking		43400	21,900	22,000	21,750	23,400
43401	00	000	Other Insurance		43401	330	0	0	0
43405	00	000	Livestock Parking		43401	0	0	0	0
43000	00	000	Fair Donation		43000	0	0	0	0
43103	00	000	Entry Fees - Adults		43103	0	0	0	0
43102	00	000	Entry Fees - Youth		43102	0	0	0	0
43110	00	000	Entry Fees On-line Processing		43110	0	0	0	0
43100	11	000	Entry Fees On-line Processing (In-House)		43111	0	0	0	0
43200	02	000	Donated & Sponsored Awards		43202	0	0	0	0
			Other (Explain)		43400				
			TOTAL EXHIBITS REVENUE		43000	46,976	60,000	77,572	77,900

## Detail of Revenues

				Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>FAIR ATTRACTIONS REVENUE:</b>								
46100	00	000		Monster Truck	46100	0	0	0
46101	00	000		Monster Truck	46101	0	0	0
46200	00	000		Rodeo Admission	46200	0	0	0
46601	00	000		Tractor Pull	46601	0	0	0
46410	00	000		Motorcycle/Tractor Sponsorship	46410	0	0	0
46400	00	000		Destruction Derby	46400	45,943	60,000	35,408
46401	00	000		Destruction Derby	46401	300	0	5,400
46500	00	000		Jarypeo Baile	46500	0	0	6,635
46201	00	000		Jarypeo Baile	46501	0	0	0
				TOTAL FAIR ATTRACTIONS REVENUE	46000	46,243	60,000	47,443
<b>MISCELLANEOUS FAIR REVENUE:</b>								
47000	00	000		Vendor Parking	47700	1,820	1,800	2,399
47100	00	000		Parking	47100	63,670	57,000	78,075
47700	00	000		Parking	47101	0	0	840
47800	00	000		Other (Specify)	47800	0	0	915
47810	00	000		Other - Merchandise Sales	47810	0	0	0
47900	00	000		Sponsorships	47900	100,553	175,000	153,469
48500	00	100		Event Staff on Duty	48500	1,530	1,500	500
				TOTAL MISCELLANEOUS FAIR REVENUE	47000	167,573	235,300	236,198
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>								
47405	00	000		Swap Meet	47405	32,115	0	0
48600	00	302		Grounds Improvement - Swap Meet	48600	0	0	0
48600	00	305		Grounds Improvement - Water Conservation Grant	48600	0	0	0
				Other (Explain)	47505			
				TOTAL MISC. NON-FAIR PROGRAMS	47005	32,115	0	0

## Detail of Revenues

					Acct.	Actual	Budgeted	Estimated	Proposed
					No.	2021	2022	2022	2023
			INTERIM REVENUE:						
48100	00	000	Building Rentals		48100	381,425	275,000	241,835	275,000
48200	00	000	Grounds Rental		48200	9,600	10,000	39,430	40,000
48201	00	000	Grandstand/Speedway		48201	0	60,000	41,507	60,000
48202	00	000	Interim RV/Camping Fees		48202	31,740	32,000	42,350	43,000
48300	00	000	Equipment Rental		48300	400	0	2,225	2,000
48400	00	000	Concessions Revenue		48400	500	0	15,040	
48500	00	000	Security on Duty		48500	2,050	0	11,383	11,000
48501	00	000	Event Attendant		48501	2,125	0	1,650	1,500
48502	00	000	Trash Removal		48502	0	2,100	0	
48720	00	000	ATM Revenue		48720	0	0	0	
47505	00	000	Non Fair Misc		47505	500	0	64,331	20,500
49510	00	000	Interest Earnings		49510	22	0	0	
49530	00	000	Other Operating Revenue-State checks		49530	0	0	0	
48730	00	000	Credit Card Fees		48730	0	0	0	
			TOTAL INTERIM REVENUE		48000	428,362	379,100	459,750	453,000
49000	00	000	TOTAL PRIOR YEAR REVENUE ADJUSTMENT:		49000	49,234	0	442	0
			OTHER OPERATING REVENUE:						
48700	00	000	Misc Revenue		48700	501	0	2,393	0
			Other (Explain)		49530				
			TOTAL OTHER OPERATING REVENUE		49500	501	0	2,393	0

## Detail of Expenditures

			Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023	
<b>ADMINISTRATION EXPENSE:</b>								
50000	11	000	Salaries & Wages - Permanent	50000	115,714	113,198	103,809	164,213
50100	11	000	Salaries & Wages - Temporary	50100	66,572	58,785	62,608	18,720
50300	11	000	Compensated Absence Expense	50300	7,990	0	2,614	5,401
50301	11	000	Employee Benefits	50301	549	500	15,698	27,285 (CEO, BA)
50302	11	000	Payroll Taxes	50302	11,247	9,286	12,012	12,505
50303	11	000	Employee Retirement	50303	39,221	33,960	46,891	51,428 PERS, OPEB (CEO, BA)
50400	11	000	Professional Services	50400	7,836	0	19,106	8,800 2022 Audit Expense
50600	11	000	Traveling Expense Employees	50600	276	3,000	3,186	3,200
50700	11	000	Office Supplies	50700	9,635	12,000	6,203	6,500
50801	11	000	Telephone	50801	10,295	11,000	14,678	12,000
50802	11	000	Postage	50802	1,887	2,000	2,031	1,500
50900	11	000	Dues & Subscription	50900	5,650	4,050	14,372	8,000
51010	11	000	General Liability Insurance	51010	51,458	47,786	49,318	56,000
51020	11	000	Property Insurance	51020	22,444	23,000	24,152	26,000
51100	11	000	Other Misc Expense	51100	2,008	25,000	392	
51101	11	000	Alarm Expense	51101	1,282	2,000	54,445	100,596 Alarm & Security Cameras
51102	11	000	Credit Card Processing Fees	51102	10,627	12,000	5,599	7,000
51103	11	000	Legal Fees	51103	24,860	25,000	55	2,000
51104	11	000	Finance Charges	51104	36	10	6	
51106	11	000	Gateway Fees-Online	51106	1,451	1,500	12,561	13,000
51107	11	000	Computer & Payroll Process	51107	27,426	25,000	20,042	21,000
51108	11	000	CFSA Admin Fees	51108	378	600	309	400
51110	11	000	Interest Expense	51110	0	0	0	0
51200	11	000	Workers Compensation Insurance	51200	24,423	6,905	2,938	12,257
51300	11	000	Unemployment Insurance	51300	11,388	22,000	172	200
51500	11	000	Audit Cost	51500	0	0	0	0
51400	11	000	Bad Debt Expense	51400	0	0	0	0
TOTAL ADMINISTRATION EXPENSE					454,653	438,580	473,196	558,005
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>								
50000	12	000	Salaries & Wages - Permanent	50000	0	0	0	0
50100	12	000	Salaries & Wages - Temporary	50100	33,099	26,100	15,070	26,970
50100	12	100	Salaries & Wages - Temporary Fair	50100	37	0	1,536	0
50100	50	000	Salaries & Wages - Temporary	50100	0	0	0	0
52100	12	000	Salaries & Wages - Temporary Maintenance	52100	1,279	0	2,852	3,850
50301	12	000	Employee Benefits	50301	0	0	0	0
50300	12	000	Compensated Absence	50300	0	0	0	0
51200	12	000	Workers Compensation Insurance	51200	0	0	0	1,807
50302	12	000	Payroll Taxes	50302	1,753	378	1,139	447
50302	12	100	Payroll Taxes	50302	0	0	22	0
50303	12	000	Employee Retirement	50303	5,241	0	4,586	8,091
50600	12	000	Travel / Training	50600	0	0	0	0
52300	12	000	Professional Services - Security	52300	11,254	15,000	32,246	35,000
52300	50	000	Professional Services - Maintenance	52300	0	0	0	0
52300	50	100	Professional Services - Security Fairtime	52300	29,124	30,000	43,131	40,000
52400	12	000	Rental Land & Bldgs	52400	8,725	8,800	8,986	9,076
52500	12	000	Rent Maintenance Equipment	52500	57,095	60,000	89,314	70,000
52800	12	000	Electric	52800	81,046	80,000	99,022	110,000
52801	12	000	Water	52801	36,375	34,000	27,915	30,000
52802	12	000	Sewer	52802	10,258	11,000	15,839	16,000
52803	12	000	Natural Gas	52803	11,316	11,000	10,033	11,000
52804	12	000	Fuel/Propane	52804	13,457	13,500	19,701	20,000
52900	12	000	Maint of Equipment	52900	34,221	24,000	53,257	15,000
53000	12	000	Maint of Bldgs and Grounds	53000	452,882	350,000	603,587	380,000
53100	12	000	Trash Removal, Clean Up	53100	39,231	20,000	22,101	23,000
53200	12	000	Other Maintenance Expense	53200	794	1,200	0	0
53300	12	000	Special Repairs	53300	0	0	0	0
57300	12	000	Portable Toilets	57300	0	0	0	0
64000	12	000	Maint of Bldgs and Grounds	64000	0	0	0	0
91400	00	000	Repairs & Maintenance	91400	0	0	0	0
Special Repairs & Maintenance (List)				53300				
TOTAL MAINTENANCE EXPENSE				52001	827,186	684,978	1,050,338	800,241



**Detail of Expenditures**

		Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>PUBLICITY EXPENSE:</b>						
Publicity		54000	6,294	10,000	7,104	8,000
Contracted Services		54200	0	25,000	37,900	40,000
Advertising		54400	10,290	0	14,664	15,000
Promotional Expense		54500	0	0	0	
Promotional Poster Art		54525	0	0	0	
Other Publicity Expense		54800	0	0	0	
Other (Explain)		54800				
TOTAL PUBLICITY EXPENSE		54000	16,584	35,000	59,667	63,000
<b>ATTENDANCE OPERATIONS:</b>						
Salaries & Wages - Temporary (Attendance)		50100	19,943	30,600	24,983	31,620
Salaries & Wages - Temporary (Attendance)		50100	0	0	0	0
Salaries & Wages - Temporary (Parking)		50100	252	0	0	0
Payroll Taxes		50302	383	0	569	600
Payroll Taxes		50302	0	0	0	0
Payroll Taxes		50302	0	0	0	0
Professional Services Contract		56200	58,028	50,000	54,540	55,000
Attendance- Other/Hotels		56400	0	0	0	0
Supplies & Expense		56300	0	0	0	0
Supplies & Expense		56300	43,118	45,000	50,299	52,000
Other (Explain)		56400				
TOTAL ATTENDANCE OPERATIONS		56000	121,724	125,600	130,390	139,220
<b>MISCELLANEOUS FAIR EXPENSE:</b>						
Salaries & Wages - Temporary (Events)		50100	0	0	0	0
Payroll Taxes		50302	0	0	0	0
Parking Lot		57101	16,000	16,000	16,000	16,000
Other Parking Expense		57106	0	0	173	0
T-Shirts		57200	2,436	2,500	4,967	2,500
Carnival Pre-Sale		57201	0	0	0	0
Trash & Porta Potties		57300	27,788	25,000	27,085	15,000
Parade		57500	1,492	1,500	2,086	2,100
Sponsorships		57700	0	0	0	0
Other Misc Fair Expenses		57800	11,580	11,600	15,417	10,000
Fair Hotels		57801	13,743	14,000	14,800	15,000
Radio/Golf Carts		57802	6,131	6,200	8,949	6,500
Commercial/Concessions		57900	4,386	4,400	8,025	8,000
Other (Explain)		57800				
TOTAL MISCELLANEOUS FAIR		57000	83,556	81,200	97,504	75,100
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>						
Salaries & Wages - Temporary (Events)		50100	16,649	0	0	
Payroll Taxes		50302	1,173	0	0	
Employee Retirement		50303	2,243	0	285	
Swap Meet Expense		54300	0	0	0	
Miscellaneous		57000	3,031	1,400	67,421	35,000
Other (Explain)		57605				
TOTAL MISC. NON-FAIR PROGRAMS		57005	23,096	1,400	67,706	35,000

## Details of Expenditures

58100	85	000
58200	85	000

		Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>PREMIUMS EXPENSE (Excluding Horse Show):</b>						
Premiums Paid		58100	2,535	3,000	2,319	3,000
Tropies, Medals, Ribbons		58200	1,651	2,000	6,383	2,000
Sponsored Cash Awards		58300				
Sponsored Trophies, Medals, Ribbons		58400				
Other Awards (Explain)		58500				
TOTAL PREMIUM EXPENSE		58000	4,186	5,000	8,702	5,000
<b>EXHIBITS EXPENSE:</b>						
Salaries & Wages - Temporary (Exhibits)		50100	844	0	14,706	14,706
Salaries & Wages - Temporary (Livestock)		63101	0	0	0	
Payroll Taxes		50302	12	0	1,125	1,125
Professional Services Exhibits		63200	425	1,000	900	1,000
Professional Svcs Livestock		63300	0	0	0	
Supplies		63400	0	0	0	
Supplies - Livestock		63410	6,762	6,800	0	
Supplies - Exhibits		63440	4,543	4,500	1,787	2,000
Other- Exhibits		63700	0	0	1,458	1,500
Tent Rental		63500	26,482	32,000	27,700	28,000
Other (Explain)		63700				
TOTAL EXHIBITS EXPENSE		63000	39,068	44,300	47,677	48,331

50100	80	100
63101	00	000
50302	80	100
63200	00	000
63300	00	000
63400	00	000
63410	00	000
63440	00	000
63700	00	000
63500	00	000

## Detail of Expenditures

66100	00	000
66101	00	000
66200	00	000
66300	00	000
66301	00	000
66302	00	000
66400	00	000
66500	00	000
66600	00	000
66702	00	000
66601	00	000
66703	00	000

		Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>FAIR ENTERTAINMENT EXPENSE:</b>						
		66100	0	0	0	
		66101	0	0	0	
		66200	16,300	20,000	23,747	25,000
		66300	0	0	0	
		66301	0	0	0	
		66302	77,084	80,000	116,237	100,000
		66400	13,117	18,000	11,197	12,000
		66500	70,500	75,000	95,375	85,000
		66600	0	0	30,000	0
		66702	595	1,000	0	
		66601	73,400	100,000	106,475	100,000
		66703	693	1,000	413	1,000
		66700				
		66000	251,689	295,000	383,443	323,000

## Detail of Expenditures

			Acct. No.	Actual 2021	Budgeted 2022	Estimated 2022	Proposed 2023
<b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST)</b> (Cost less than \$5,000 and life less than one year):							
72300	00	000	Equipment Purchase Non-Capitalized	72300	0	0	0
91300	00	000	Equipment Purchase Capitalized (>\$5K)	91300	0	0	0
			TOTAL EQUIPMENT EXPENSE	72300	0	0	0
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>							
80000	00	000	Prior Year Operating Expense Adjustment	80000	24,130	0	(9,342)
80010	00	000	Prior Year Bad Debt Expense Adjustment	80010	0	0	0
			PRIOR YEAR EXPENDITURE	80000	24,130	0	(9,342)
<b>CASH SHORTAGES &amp; OVERAGES:</b>							
85000	00	000	Cash Short/Over	85000	0	0	0
85001	00	000	Cash Short/Over Ticket Sales	85001	0	0	0
			Other (Explain)	85900			
			CASH (OVER)/UNDER	85000	0	0	0
90000	00	000	DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)	90000	72,090	96,121	135,068
96000	00	000	*PENSION EXPENSE: (To: Pg. 1)	96000	0	0	0
			*OPEB EXPENSE: (To: Pg. 1)	96001		0	0
<b>OTHER OPERATING EXPENSE:</b>							
			Loss on Sale of Asset	94010			
			Other Expenses				
			TOTAL OTHER OPERATING EXPENSE	94000	0	0	0



## Permanent Positions on Roster for 2023

## Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification  CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
000-11-0	CEO	4/6/2020	36	9,389.00	mo	5% increase	118,301
	NEW SSA Position			3,826.00	mo		45,912
							164,213

### Projected Employee Leave Balance 2023 Year-End Adjustment

[illegible]

\* - Use end-of-year salary rate for calculation of leave liability.

[illegible]



**PROPERTY, PLANT & EQUIPMENT  
PROPOSED ACQUISITIONS & DISPOSITIONS**

**Tulare County Fair**  
(Legal Name of Fair)

**Tulare**  
(Location)

	Estimated 2022	Proposed 2023
<b>PROPERTY, PLANT &amp; EQUIPMENT (PP&amp;E), January 1:</b>	<b>\$4,753,841</b>	<b>\$5,466,655</b>
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	0	0
New Construction	635,000	1,521,015
Construction in Progress	0	0
Equipment	77,814	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	712,814	1,521,015
<b>TOTAL PP&amp;E BEFORE DISPOSITIONS &amp; DEPRECIATION</b>	<b>5,466,655</b>	<b>6,987,670</b>
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
<b>PP&amp;E BEFORE DEPRECIATION, December 31</b>	<b>5,466,655</b>	<b>6,987,670</b>
DEPRECIATION:		
Accumulated Depreciation, January 1	3,208,372	3,343,440
Less A/D on Dispositions of Fixed Assets above	0	
Annual Depreciation Expense (from page 10)	135,068	211,302
Accumulated Depreciation, December 31	3,343,440	3,554,742
<b>PP&amp;E, NET OF DEPRECIATION, December 31</b>	<b>2,123,215</b>	<b>3,432,928</b>
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
<b>INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)</b>	<b>\$2,123,215</b>	<b>\$3,432,928</b>

NOTE: Enter all numbers as a positive.



November 4, 2022

F2022-10

TO: All Fairs

SUBJECT: Proposition 12 Update

In 2018, California voters approved the Farm Animal Confinement Initiative (Proposition 12). The Proposition 12 regulations went into September 1, 2022. While the minimum confinement standards are exempt during fairs and exhibitions, Proposition 12 directly affects the fair industry as all junior livestock fair exhibitors raising the immediate offspring of a breeding pig for the purpose of producing and selling whole pork meat, must adhere to the minimum confinement standard requirements.

Enclosed is an FAQ outreach document that the CDFA Animal Health Branch has created for California Fair and Exhibitions Stakeholders. The document has many additional details about Proposition 12 and how it pertains to the fair industry. For more information about the implementation of Proposition 12 and to view the FAQ outreach document online, please visit the CDFA Animal Health Branch at <https://www.cdfa.ca.gov/AHFSS/Animalcare/StakeholderResources/>

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,

Mike Francesconi  
Branch Chief

Enclosure

cc: Dr. Elizabeth Cox, Animal Care Program Manager  
CDFA Animal Health Branch

