

24th District Agricultural Association (24th DAA)

Tulare County Fair

620 K Street
Tulare, CA 93274

www.tcfair.org



24th DAA BOARD MEETING NOTICE

The 24th DAA Board of Directors will be holding a regular monthly board meeting on

Tuesday, February 15, 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

24th 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 24th 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 (12th) 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 24th DAA website at 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 24th 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.

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))
- c. CEO Annual Evaluation- Personnel (Gov. Code § 11126 (e)(1))

7. RECONVENE INTO OPEN SESSION: Report any action taken in closed session.

8. CONSENT CALENDAR (Discussion/Action by Board):

The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.

- a. Minutes from the November 16, 2021 (December 2021 & January 2022 Meetings Cancelled due to lack of Quorum)
- b. Contracts for November 2021
- c. Cash Disbursements for November 2021
- d. Contracts for December 2021
- e. Cash Disbursements for December 2021
- f. Contracts for January 2022
- g. Cash Disbursements for January 2022
- h. Current Finance Report

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

- a. CDFA Performance Audit Update #20-010 & 24th DAA
- b. Scinto Group, LLC – 24th DAA 2019 Financial Audit
- c. Grapevine MSP Server upgrade
- d. WifiEye Surveillance & Security
- e. 2022 Budget
- f. 2021 STOP
- g. 2022 WFA Convention Report

10. CORRESPONDENCE (Informational)

- a. 2021-11 Proposition 12 JLA
- b. CDFA FAQ Animal Confinement
- c. 2022 CDFA State Rules Amended

II. COMMITTEE REPORTS (Informational):

- a. Junior Livestock Auction
 - Lamb Weights
 - Hog Weights
 - Dairy Replacement Heifer Calving Rule Change
 - Exhibitor Handbooks out early April
- b. Junior Fair Board- Update

12. FAIR REPORT (Informational):

- a. 2022 Fair-
 - Thursday 12 & Under Free (Kids Day)
 - Entertainment
 - Feature Acts
 - Tulare County Market Place (Building 2)

13. CEO REPORT (Informational):

- a. Events
 - i. Events on the Calendar-
 - a. COVID Testing & Vaccination- Moved to Old Office Building in December
 - b. October 15, 2021- May 20, 2022- Sequoia Crush Volleyball (Building 2 Mon.-Thurs.)
 - c. November 15, 2021 - February 3, 2022 - Tulare NJB (Building 3 Monday-Thursday)
 - d. February 5, 2022 – Private Event (Jockey Club)
 - e. February 6, 2022 – Bethel Church
 - f. February 9, 2022 – Chase Bryant Concert (Presented by Bueno Beverage)
 - g. February 13, 2022 – Bethel Church
 - h. February 26-27, 2022 – Rusty Roots Show
 - i. March 4, 2022 – Thunderbowl Raceway
 - j. March 11-12, 2022 – Thunderbowl Raceway
 - k. March 12, 2022 – Private Event (Jockey Club)
- b. Projects
 - i. Progress update on SB 5 Project/Building 3 upgrade and remodel (CCA Contract)

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: March 15, 2022

16. ADJOURNMENT:

Posted February 4, 2022

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**24TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
November 16, 2021**

CALL TO ORDER: The 24th District Agricultural Association Board of Directors meeting was called to order at 6:00 PM by President Castro.

ROLL CALL/DIRECTORS ABSENT: Directors Castro, Hackey, Calderon, and Gomez were physically present. Director Musgrove joined via ZOOM at 6:05pm. There are four (4) vacant board positions.

INTRODUCTION OF GUESTS AND STAFF:

CEO Dena Rizzardo

Community members: Cammra Bettencourt

Representative Mike Francesconi, California Department Fairs and Expositions present via zoom along with Dan Lusenhop also present via zoom.

PUBLIC COMMENT:

No public Comment.

CONSENT CALENDAR (Action by Board):

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

No public comment.

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

BUSINESS REPORT & INFORMATION (Action by Board):

- The CDFA Performance Audit Report # 20-010 responses – No update. Will remain on the agenda in case we have future updates/reportable action.
No public comment
- 2022 CFSA General Liability Fee- CEO Rizzardo reported that general liability insurance had no change in rate the annual premium \$44,060. CEO Rizzardo explained that we are billed monthly for our liability insurance by CFSA through our accounting service contract. No action required.
Information purpose only
- 2022 CFSA Workers' Compensation Calculation was presented to the board by CEO Rizzardo. Annual premium amount of \$8,480.85 was presented and explained the fair pays installments monthly through our CFSA accounting service contract. No action required.
- CalPERS Employee Corrections- CEO Rizzardo explained to the board that a temporary had been employed by the 24th DAA since 2015 and exceeded the 1,000 ours in 2015. The 24th will be responsible for the employee portion and the employer portion contribution which is being calculated. This employee also worked for the 52nd District and those hours are also being calculated. No action required.
- CFSA Resolution – Appointing Elector for CFSA Board- **Director Musgrove made a motion, seconded by Director Gomez and carried to accept the Resolution as read.**
BE IT RESOLVED that CEO/Fair Manager is hereby appointed to serve on behalf of Tulare County Fair as an elector for California Fair Services Authority (CFSA) Board of Directors elections.
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 the following correspondence in the board packet-
CFSA Insurance memo
D2020-04 Legal Service Available ADA
Trophy Cup Thank You Letter

COMMITTEE REPORTS (Informational/Action):

Junior Livestock Auction – No reportable items

The Junior Fair Board – No reportable items dark

FAIR REPORT (Information/Action):

Review of 2021 Annual Fair – The board was given a summary of the fair revenue and attendance.

CEO REPORT (Information/Action):

Board members and the public were presented with various events scheduled on the grounds in the coming month. Building 3 SB 5 project is moving forward and the CEO is working with the engineer design team and CCA to get it to bid.

MATTERS OF INFORMATION

CEO COMMENTS: None

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 December 14, 2021 at 6:00 PM.

ADJOURNMENT: Meeting was adjourned at 7:06 PM.

Approved:

Gary Castro
President

Attest:



Greg Gomez
Secretary

As of December 31, 2021

	Particulars	Amount
CURRENT ASSETS		
CASH ON HAND & IN BANK		
	Petty Cash	200.00
	Change Fund	300.00
	Change Fund ATM	0.00
	Cash - Ops BOS Acct#9369	1,269,405.19
	Cash - SW BOS Acct#9318	4,598.55
	Cash - Global BOS Acct#9377	0.00
	Cash - Premium BOS Acct#9350	39,977.27
	Cash - MM - CBB	0.00
	Cash - JLA Accounts	85,273.99
	LAIF	4,177.44
	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
	Total CASH ON HAND & IN BANK	1,407,608.44
ACCOUNTS RECEIVABLE		
	Accounts Receivable	189,747.40
	Accounts Receivable - JLA	63,117.10
	A/R Allow For Doubtful Accts	0.00
	Total ACCOUNTS RECEIVABLE	252,864.50
	Total CURRENT ASSETS	<u>1,660,472.94</u>
CURRENT LIABILITIES		
CURRENT LIABILITIES		
	Accounts Payable	23,548.12
	Accounts Payable JLA	0.00
	Fees Collected	0.00
	Tax Liabilities	2,512.56
	Employee Benefits Withholdings	949.86
	Event Liability	352,500.00
	Current Long Term Liab	0.00
	Guarantee Deposits	11,234.00
	Misc Liabilities	3,048.09
	Total CURRENT LIABILITIES	<u>393,792.63</u>
	Current Assets in Excess of Current Liabilities	<u>1,266,680.31</u>

TULARE COUNTY FAIR / 24TH DAA
STATEMENT OF NET POSITION
December 31, 2021

ASSETS	2021	2020
Current Assets		
Cash - Operating	1,282,357	449,591
Cash - ATM	-	-
Cash-Premium	39,977	8,125
Cash - Junior Livestock Auction	85,274	46,297
Cash - JR Fair Board	-	-
AR - Operating (Net)	189,747	33,080
AR - Junior Livestock Auction	63,117	19,707
Deferred Charges	4,422	5,280
Total Current Assets	\$ 1,664,895	\$ 562,080
Fixed Assets		
Construction in Progress	140,000	-
Land	489,069	489,069
Building & Improvements	3,920,707	3,920,707
A/D Buildings & Improvements	(2,962,769)	(2,962,769)
Equipment	204,065	244,117
A/D Equipment	(149,481)	(173,513)
Total Fixed Assets	\$ 1,641,591	\$ 1,517,612
Deferred Outflows of Resources	111,511	111,511
TOTAL ASSETS	\$ 3,417,997	\$ 2,191,204

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	2,513	1,091
Payroll Withholdings	950	985
AP - Operating	23,548	38,270
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	11,234	11,734
Fees Payable	675	80
Deferred Revenue	352,500	6,570
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 394,468	\$ 61,778
Long Term Liability		
LTD Associated with Fixed Assets	-	-
Leave Liability	7,269	7,269
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	468,611	468,611
Total Long Term Liability	\$ 513,791	\$ 513,791
Deferred Inflows of Resources	14,668	14,668
TOTAL LIABILITIES	\$ 922,926	\$ 590,237
Reserve - Operating	1,809,661	2,307,889
Reserve - Junior Livestock	163,074	110,353
Reserve - Pension/OPEB	(371,768)	(371,768)
Reserve - Dairy	-	-
Net Income - Operating	863,333	(498,228)
Net Income - JLA	30,771	52,721
TOTAL LIABILITIES & RESOURCES	\$ 3,417,997	\$ 2,191,204

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

	Activity December 2021	Activity December 2020	YTD December 2021	YTD December 2020	Budget 2021	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	-	440,324	24,068	379,800	60,524
COMMERCIAL REVENUE	-	-	43,461	325	64,000	(20,539)
CARNIVAL REVENUE	-	-	328,823	-	329,000	(177)
CONCESSION REVENUE	51,044	4,184	249,324	18,350	202,350	46,974
LIVESTOCK REVENUE	21	-	59,746	8,604	40,100	19,646
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	150	-	-
INTERIM REVENUE	38,442	27,648	428,532	151,351	344,210	84,322
FAIR ATTRACTION REVENUE	-	-	46,243	-	130,100	(83,857)
MISCELLANEOUS FAIR REVENUE	-	3,000	167,523	25,780	225,687	(58,164)
MISCELLANEOUS NON-FAIR REVENUE	-	4,160	32,115	32,230	70,000	(37,885)
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	(130)	7,936	48,894	7,641	-	48,894
OTHER OPERATING REVENUE	-	-	501	15,299	-	501

TOTAL REVENUES	89,376	46,928	1,845,486	283,799	1,785,247	60,239
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OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	38,357	39,133	450,034	390,969	421,847	(28,187)
MAINTENANCE & GENERAL OPERATIONS	28,197	21,202	826,981	330,162	394,457	(432,524)
PUBLICITY EXPENSES	-	-	16,584	36,268	57,000	40,416
ATTENDANCE OPERATIONS	12,986	962	121,724	34,673	87,500	(34,224)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	924	916	83,556	48,366	86,800	3,244
MISCELLANEOUS NON-FAIR EXPENSE	1,742	1,393	23,098	23,821	38,559	15,461
COMPETITIVE EXHIBIT EXPENSE	-	-	43,254	14,429	28,500	(14,754)
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	251,689	17,500	464,500	212,811
EQUIPMENT EXPENSES	-	-	-	3,897	10,000	10,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	13,137	22,992	(5,013)	-	(22,992)
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	113,200	-	113,200	104,132	104,132
PENSION EXPENSE - GASB 68	-	-	-	-	50,229	50,229

TOTAL EXPENSES	82,207	189,943	1,839,912	1,008,271	1,743,524	96,388
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Net Gain/Loss Before Allocation	7,169	(143,015)	5,574	(724,472)	41,723	(36,149)
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STATE ALLOCATION	352,500	-	704,980	201,244	360,644	344,336
OTHER F&E ALLOCATIONS	-	(25,000)	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	140,000	-	-	140,000
MILLENNIUM FLEX	-	25,000	12,779	25,000	77,480	(64,701)

Net Gain/Loss After Allocation	359,669	(143,015)	863,333	(498,228)	479,847	383,486
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Detail of Revenues

	Acct. No.	Activity December 2021	Activity December 2020	YTD December 2021	YTD December 2020	Budget 2021	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41001	-	-	403,542	24,068	282,000	121,542
Advance Sales	41015	-	-	22,668	-	32,500	(9,832)
Admissions-Youth	41010	-	-	8,709	-	35,000	(26,291)
Admissions-Senior	41017	-	-	2,420	-	3,200	(780)
Discount Fair Admissions	41020	-	-	1,685	-	5,400	(3,715)
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	1,300	-	19,000	(17,700)
Discount Fair Admissions-Vendor	41022	-	-	-	-	2,700	(2,700)
TOTAL ADMISSION TO GROUNDS		-	-	440,324	24,068	379,800	60,524
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	20,786	-	24,000	(3,214)
Inside Commercial Space	41520	-	-	22,475	250	37,000	(14,525)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	200	75	3,000	(2,800)
TOTAL COMMERCIAL REVENUE		-	-	43,461	325	64,000	(20,539)
CARNIVAL REVENUE							
Carnival	42100	-	-	328,823	-	-	328,823
Carnival Presale	42110	-	-	-	-	316,000	(316,000)
Carnival Presale Livestoc	42111	-	-	-	-	13,000	(13,000)
TOTAL CARNIVAL REVENUE		-	-	328,823	-	329,000	(177)
CONCESSION REVENUE							
Concessions	42000	51,044	4,184	236,911	18,350	183,000	53,911
Concessions - Ice Sales	42205	-	-	2,078	-	11,000	(8,922)
Safe Food Handling Fee	42210	-	-	2,087	-	2,400	(313)
Food Vendor Utility Fee	42240	-	-	2,933	-	3,000	(67)
Vendor Admissions	42250	-	-	1,755	-	-	1,755
Non-Food Concessions (Application Fees)	42300	-	-	-	-	650	(650)
RV/Stock Truck Revenue	42310	-	-	3,560	-	2,300	1,260
TOTAL CONCESSION REVENUE		51,044	4,184	249,324	18,350	202,350	46,974
LIVESTOCK REVENUE							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	21	-	37,846	8,604	9,000	28,846
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	21,900	-	16,500	5,400
Other Insurance	43401	-	-	-	-	3,600	(3,600)
Livestock Parking	43401	-	-	-	-	11,000	(11,000)
Fair Donation	43000	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		21	-	59,746	8,604	40,100	19,646
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	-	-	-	-	-
Entry Fees On-line Processing	43110	-	-	-	150	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	-	-	150	-	-

Detail of Revenues

	Acct. No.	Activity December 2021	Activity December 2020	YTD December 2021	YTD December 2020	Budget 2021	Balance of Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	29,500	(29,500)
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	1,000	(1,000)
Destruction Derby	46400	-	-	46,243	-	57,000	(10,757)
Jarypeo Baile	46500	-	-	-	-	42,600	(42,600)
TOTAL FAIR ATTRACTION REVENUE		-	-	46,243	-	130,100	(83,857)
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	1,820	-	2,957	(1,137)
Parking	47100	-	-	63,670	-	47,731	15,940
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	3,000	100,553	23,500	175,000	(74,447)
Event Staff on Duty	48500	-	-	1,480	2,280	-	1,480
TOTAL MISCELLANEOUS FAIR REVENUE		-	3,000	167,523	25,780	225,687	(58,164)
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	4,160	32,115	32,230	45,000	(12,885)
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	25,000	(25,000)
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	4,160	32,115	32,230	70,000	(37,885)

Detail of Revenues

	Acct. No.	Activity December 2021	Activity December 2020	YTD December 2021	YTD December 2020	Budget 2021	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	38,395	27,000	381,450	113,490	267,000	114,450
Grounds Rental	48200	-	1,000	9,600	5,235	20,010	(10,410)
Grandstand/Speedway	48201	-	-	-	3,964	1,750	(1,750)
Interim RV/Camping Fees	48202	145	-	31,885	5,220	30,000	1,885
Equipment Rental	48300	(681)	(140)	400	75	2,700	(2,300)
Concessions Revenue	48400	-	-	500	10,957	7,000	(6,500)
Security on Duty	48500	500	(1,795)	2,050	(126)	3,525	(1,475)
Event Attendant	48501	70	(1,035)	2,125	5,152	10,725	(8,600)
Trash Removal	48501	-	-	-	1,710	1,500	(1,500)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	500	1	-	500
Interest Earnings	49510	13	51	22	3,107	-	22
Other Operating Revenue-State checks	49530	-	2,567	-	2,567	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		38,442	27,648	428,532	151,351	344,210	84,322
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	(130)	7,936	48,894	7,641	-	48,894
TOTAL PRIOR YEAR REVENUE		(130)	7,936	48,894	7,641	-	48,894
OTHER OPERATING REVENUE							
Misc Revenue	48700	-	-	501	15,299	-	501
TOTAL OTHER OPERATING REVENUE		-	-	501	15,299	-	501

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	December	December	December	December	2021	of
		2021	2020	2021	2020		Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	10,296	(2,018)	115,714	124,035	94,006	(21,708)
Salaries & Wages - Temporary	50200	3,538	4,252	66,572	59,110	54,488	(12,084)
Compensated Absence Expense	50300	300	5,237	3,431	7,269	5,584	2,153
Employee Benefits	50310	40	13,389	549	13,699	319	(230)
Payroll Taxes	50320	855	888	11,247	13,016	10,020	(1,227)
Employee Retirement	50330	3,308	3,473	39,221	34,858	35,000	(4,221)
Professional Services	50400	5,003	3	7,836	983	20,000	12,164
Traveling Expense Employees	50600	276	-	276	4,127	2,500	2,224
Office Supplies	50700	182	185	9,635	6,675	8,000	(1,635)
Telephone	50800	1,045	705	10,295	8,439	8,500	(1,795)
Postage	50820	267	103	1,887	1,586	2,000	113
Dues & Subscription	50900	1,620	385	5,650	7,418	7,420	1,770
General Liability Insurance	51000	3,672	-	51,458	13,847	44,060	(7,398)
Property Insurance	51020	-	-	22,444	19,756	20,000	(2,444)
Other Misc Expense	51100	62	68	2,008	1,754	2,500	492
Alarm Expense	51101	-	-	1,282	860	1,000	(282)
Credit Card Processing Fees	51102	104	26	10,627	1,036	1,100	(9,527)
Legal Fees	51103	-	-	24,860	750	40,000	15,140
Finance Charges	51104	28	-	36	2,506	-	(36)
Gateway Fees-Online	51106	66	40	1,451	230	250	(1,201)
Computer & Payroll Process	51107	5,186	2,562	27,426	17,087	17,500	(9,926)
CFSA Admin Fees	51108	17	28	508	554	600	92
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	2,492	3,338	24,423	22,027	22,000	(2,423)
Unemployment Insurance	51300	-	6,468	11,199	29,349	25,000	13,802
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		38,357	39,133	450,034	390,969	421,847	(28,187)

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	December	December	December	December	2021	of
		2021	2020	2021	2020		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	760	5,578	33,099	75,614	48,444	15,345
Salaries & Wages - Temporary Fair	50100	-	-	37	-	50,400	50,363
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	40	30	1,279	557	-	(1,279)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	58	204	1,753	3,142	3,513	1,760
Employee Retirement	50303	222	584	5,241	10,141	-	(5,241)
Travel / Training	50600	-	-	-	-	600	600
Professional Services - Maintenance	52300	616	-	11,254	1,020	30,000	18,747
Professional Services - Security	52300	-	-	29,124	5,267	15,000	(14,124)
Rental Land & Bldgs	52400	-	-	8,725	8,471	8,500	(225)
Rent Maintenance Equipment	52500	-	1,989	57,095	3,203	5,000	(52,095)
Electric	52800	7,572	2,430	81,046	46,804	86,000	4,954
Water	52801	2,705	2,248	36,375	32,135	32,500	(3,875)
Sewer	52802	356	506	10,258	15,418	15,500	5,242
Natural Gas	52803	2,220	2,221	11,316	10,615	11,000	(316)
Fuel/Propane	52804	5	1,643	13,436	3,779	5,000	(8,436)
Maint of Equipment	52900	30	171	34,038	10,681	10,000	(24,038)
Maint of Bldgs and Grounds	53000	10,821	2,588	452,882	91,717	60,000	(392,882)
Trash Removal, Clean Up	53100	2,792	1,011	39,231	11,205	10,500	(28,731)
Other Maintenance Expense	53200	-	-	794	-	-	(794)
Special Repairs	53300	-	-	-	394	2,500	2,500
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		28,197	21,202	826,981	330,162	394,457	(432,524)
PUBLICITY EXPENSES							
Publicity	54000	-	-	6,294	31,063	20,000	13,706
Contracted Services	54200	-	-	-	-	-	-
Advertising	54400	-	-	10,290	4,350	30,000	19,710
Promotional Expense	54500	-	-	-	855	5,000	5,000
Promotional Poster Art	54525	-	-	-	-	2,000	2,000
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		-	-	16,584	36,268	57,000	40,416
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	19,943	-	33,000	13,057
Salaries & Wages - Temporary (Parking)	50100	-	-	252	-	7,000	6,748
Payroll Taxes	50302	-	-	383	-	800	417
Professional Services Contract	56200	12,986	962	58,028	32,360	42,000	(16,028)
Attendance- Other/Hotels	56400	-	-	-	-	200	200
Supplies & Expense	56300	-	-	43,118	2,312	4,500	(38,618)
TOTAL ATTENDANCE OPERATIONS		12,986	962	121,724	34,673	87,500	(34,224)

Detail of Expenditures

	Acct. No.	Activity December 2021	Activity December 2020	YTD December 2021	YTD December 2020	Budget 2021	Balance of Budget
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	1,500	1,500
Payroll Taxes	57101	-	-	-	-	200	200
Parking Lot	57101	-	-	16,000	2,500	10,000	(6,000)
Other Parking Expense	57106	-	-	-	-	-	-
T-Shirts	57200	-	-	2,436	130	-	(2,436)
Carnival Pre-Sale	57201	-	-	-	34,000	40,300	40,300
Trash & Porta Potties	57300	924	916	27,788	10,244	10,000	(17,788)
Parade	57500	-	-	1,492	-	1,000	(492)
Sponsorships	57700	-	-	-	-	5,000	5,000
Other Misc Fair Expenses	57800	-	-	11,580	-	1,000	(10,580)
Fair Hotels	57801	-	-	13,743	-	10,000	(3,743)
Radio/Golf Carts	57802	-	-	6,131	1,492	4,500	(1,631)
Commercial/Concessions	57900	-	-	4,386	-	3,300	(1,086)
TOTAL MISCELLANEOUS FAIR		924	916	83,556	48,366	86,800	3,244
MISCELLANEOUS NON-FAIR EXPENSE							
Salaries & Wages - Temporary (Events)	50100	31	238	16,649	19,281	35,000	18,351
Payroll Taxes	50302	2	3	1,176	487	1,059	(117)
Employee Retirement	50303	9	-	2,243	-	-	(2,243)
Swap Meet Expense	57105	-	-	-	-	1,100	1,100
Miscellaneous	57000	1,700	1,152	3,031	4,054	1,400	(1,631)
TOTAL MISCELLANEOUS NON-FAIR		1,742	1,393	23,098	23,821	38,559	(1,631)
COMPETITIVE EXHIBIT EXPENSE							
Salaries & Wages - Temporary (Exhibits)	50100	-	-	844	-	-	(844)
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	-	-	-
Payroll Taxes	50302	-	-	12	-	-	(12)
Premiums Paid	58100	-	-	2,535	1,237	2,000	(535)
Tropies, Medals, Ribbons	58200	-	-	1,651	2,533	5,000	3,349
Professional Services Exhibits	63200	-	-	425	825	5,000	4,575
Professional Svcs Livestock	63300	-	-	-	-	5,000	5,000
Supplies	63400	-	-	-	-	-	-
Supplies - Livestock	63410	-	-	6,762	995	1,500	(5,262)
Supplies - Exhibits	63440	-	-	4,543	359	1,500	(3,043)
Other- Exhibits	63700	-	-	-	-	-	-
Tent Rental	63500	-	-	26,482	8,480	8,500	(17,982)
TOTAL COMPETITIVE EXHIBIT EXPENSE		-	-	43,254	14,429	28,500	(14,754)

Detail of Expenditures

	Acct. No.	Activity December 2021	Activity December 2020	YTD December 2021	YTD December 2020	Budget 2021	Balance of Budget
SATELLITE WAGERING EXPENSES							
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 Satellite	65135	-	-	-	-	-	-
Repairs	65405	-	-	-	-	-	-
Supplies	65615	-	-	-	-	-	-
Alarm System	65616	-	-	-	-	-	-
Utilities	64720	-	-	-	-	-	-
TOTAL SATELLITE WAGERING EXPENSE		-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Professional Services	66200	-	-	16,300	16,500	45,500	29,200
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	77,084	1,000	80,000	2,916
Demolition Derby	66400	-	-	13,117	-	7,500	(5,617)
Grounds Act	66500	-	-	70,500	-	125,000	54,500
Grandstand Entertainment	66600	-	-	-	-	50,000	50,000
Insurance/Tshirts/Tickets	66702	-	-	595	-	-	(595)
Entertainment Stages	66601	-	-	73,400	-	150,000	76,600
Hospitality/Hotel	66703	-	-	693	-	6,500	5,807
TOTAL FAIR ENTERTAINMENT EXPENSE		-	-	251,689	17,500	464,500	212,811
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	-	-	3,897	10,000	10,000
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENSE		-	-	-	3,897	10,000	10,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	-	13,137	22,992	(2,103)	-	(22,992)
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	(2,910)	-	-
PRIOR YEAR OPERATING EXPENSE		-	13,137	22,992	(5,013)	-	(22,992)
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	113,200	-	113,200	104,132	104,132
TOTAL DEPRECIATION EXPENSE		-	113,200	-	113,200	104,132	104,132

AP Payments Check Register

Board

Tulare County Fair
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH12032021	12/3/2021	PERS	CalPERS Retirement	1,702.71	10,261
ACE12302021	12/30/2021	PERS	CalPERS Retirement	4,916.00	10,266
P-135565255	12/5/2021	Zoom	Zoom Video Communications Inc.	15.89	10,284
37146	12/15/2021	Aramark	Aramark	81.06	10,287
37147	12/15/2021	CitTul	City of Tulare	5,046.45	10,288
37148	12/15/2021	Comcast	Comcast	563.06	10,289
37149	12/15/2021	DelDen	Delta Dental	104.06	10,290
37150	12/15/2021	Leaf	LEAF	101.39	10,291
37151	12/15/2021	37	Pitney Bowes	103.35	10,292
37152	12/15/2021	QuiCom	Quinn Company	18,200.08	10,293
37153	12/15/2021	Saffire	Saffire	2,100.00	10,294
37154	12/15/2021	SoCalEdi	Southern California Edison	4,908.73	10,295
37155	12/15/2021	Sparkletts	Sparkletts	40.15	10,296
37156	12/15/2021	TheLoc	The Lockwood Agency	45.00	10,297
37157	12/15/2021	WFA	Western Fairs Association	20.00	10,298
37158	12/15/2021	WindPro	Windmill Propane	336.46	10,299
PYM296168	12/16/2021	Citadel	Citadel (Time Clock)	3.00	10,302
ACH12292021	12/29/2021	GraSieRes	Grand Sierra Resort and Casino	275.72	10,303
560871	12/15/2021	CosWho	Costco Wholesale	200.62	10,304
230046	12/17/2021	VIP Pizza	VIP Pizza	163.02	10,305
856321	12/16/2021	S & M	Smart & Final	790.20	10,306
ACH12292021	12/29/2021	WFA	Western Fairs Association	1,219.00	10,307
37159	12/31/2021	AAAQua	AAA Quality Services, Inc.	924.36	10,308
37160	12/31/2021	Amazon	Amazon	616.23	10,309
37161	12/31/2021	Aramark	Aramark	121.35	10,310
37162	12/31/2021	AT&T - Livestock	AT&T	85.60	10,311
37163	12/31/2021	CFSA	California Fairs Service Authority	8,055.34	10,312
37164	12/31/2021	ClIBus	Cline's Business Equipment, Inc.	30.00	10,313
37165	12/31/2021	Comcast	Comcast	396.44	10,314
37166	12/31/2021	Grapevine	Grapevine MSP	12,986.02	10,315
37167	12/31/2021	HomDep	The Home Depot	474.49	10,316
37168	12/31/2021	IAFE	International Association of Fairs & Exp	385.00	10,317
37169	12/31/2021	LivWatPoo	Living Water Pools	8,878.00	10,318
37170	12/31/2021	MarTre	Mario's Tree Service	500.00	10,319
37171	12/31/2021	37	Pitney Bowes	135.35	10,320
37172	12/31/2021	Res.Com	Res.Com Pest Control	45.00	10,321
37173	12/31/2021	Scinto	Scinto Group, LLP	5,000.00	10,322
37174	12/31/2021	SoCalEdi	Southern California Edison	315.97	10,323
37175	12/31/2021	SoCalGas	Southern California Gas	2,219.64	10,324
37176	12/31/2021	WindPro	Windmill Propane	33.59	10,325
513843	12/6/2021	UPS	United Parcel Service of America	28.50	10,330
FedTax11302021	12/3/2021	IRS	Internal Revenue Service	1,605.29	10,262
CaTax11302021	12/3/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	221.10	10,263
FedTax12152021	12/20/2021	IRS	Internal Revenue Service	1,582.71	10,300
CaTax12152021	12/20/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	214.96	10,301

Total Payments: 45
Total Amount: 85,790.89

Check Register

Check Register

Tulare County Fair
Sam Harrison

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Check #	Void	Date	Employee	Name	Amount
1452		12/15/2021	GuVill	Villa, Guadalupe M	439.59
1453		12/31/2021	GuVill	Villa, Guadalupe M	242.09
Direct Deposit		12/15/2021	DeRizz	Rizzardo, Dena L	2,888.17
Direct Deposit		12/15/2021	DeHick	Hicks, Deborah	984.79
Direct Deposit		12/15/2021	LiPerr	Perryman, Lisa J	490.99
Direct Deposit		12/15/2021	JeMaso	Mason, Jennifer L	28.86
Direct Deposit		12/31/2021	DeRizz	Rizzardo, Dena L	2,888.17
Direct Deposit		12/31/2021	DeHick	Hicks, Deborah	855.07
Direct Deposit		12/31/2021	LiPerr	Perryman, Lisa J	209.08
Grand Totals: 9 Disbursements to 5 Employees					9,026.81

As of January 31, 2022

	Particulars	Amount
CURRENT ASSETS		
CASH ON HAND & IN BANK		
	Petty Cash	200.00
	Change Fund	300.00
	Change Fund ATM	0.00
	Cash - Ops BOS Acct#9369	1,197,274.28
	Cash - SW BOS Acct#9318	4,583.55
	Cash - Global BOS Acct#9377	0.00
	Cash - Premium BOS Acct#9350	39,968.02
	Cash - MM - CBB	0.00
	Cash - JLA Accounts	85,219.90
	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
	Total CASH ON HAND & IN BANK	1,335,401.59
ACCOUNTS RECEIVABLE		
	Accounts Receivable	109,970.00
	Accounts Receivable - JLA	63,117.10
	A/R Allow For Doubtful Accts	0.00
	Total ACCOUNTS RECEIVABLE	173,087.10
	Total CURRENT ASSETS	<u>1,508,488.69</u>
CURRENT LIABILITIES		
CURRENT LIABILITIES		
	Accounts Payable	19,679.11
	Accounts Payable JLA	0.00
	Fees Collected	0.00
	Tax Liabilities	2,931.32
	Employee Benefits Withholdings	1,003.46
	Event Liability	0.00
	Current Long Term Liab	0.00
	Guarantee Deposits	13,734.00
	Misc Liabilities	3,048.09
	Total CURRENT LIABILITIES	<u>40,395.98</u>
	Current Assets in Excess of Current Liabilities	<u>1,468,092.71</u>

TULARE COUNTY FAIR / 24TH DAA

STATEMENT OF NET POSITION

January 31, 2022

ASSETS	2022	2021
Current Assets		
Cash - Operating	1,210,214	439,457
Cash - ATM	-	-
Cash-Premium	39,968	8,115
Cash - Junior Livestock Auction	85,220	46,228
Cash - JR Fair Board	-	-
AR - Operating (Net)	109,970	7,724
AR - Junior Livestock Auction	63,117	19,707
Deferred Charges	-	-
Total Current Assets	\$ 1,508,489	\$ 521,231
Fixed Assets		
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	204,065	244,117
A/D Equipment	(169,906)	(173,513)
Total Fixed Assets	\$ 1,725,469	\$ 1,517,612
Deferred Outflows of Resources	111,511	111,511
TOTAL ASSETS	\$ 3,345,470	\$ 2,150,354

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	2,931	1,272
Payroll Withholdings	1,003	1,133
AP - Operating	19,679	23,310
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	13,734	10,234
Fees Payable	675	80
Deferred Revenue	-	6,570
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 41,071	\$ 45,648
Long Term Liability		
LTD Associated with Fixed Assets	-	-
Leave Liability	7,269	7,269
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	468,611	468,611
Total Long Term Liability	\$ 513,791	\$ 513,791
Deferred Inflows of Resources	14,668	14,668
TOTAL LIABILITIES	\$ 569,530	\$ 574,107
Reserve - Operating	2,576,662	1,809,661
Reserve - Junior Livestock	193,844	163,074
Reserve - Pension/OPEB	(371,768)	(371,768)
Reserve - Dairy	-	-
Net Income - Operating	377,255	(24,651)
Net Income - JLA	(54)	(69)
TOTAL LIABILITIES & RESOURCES	\$ 3,345,470	\$ 2,150,354

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
January 31, 2022

	Activity January 2022	Activity January 2021	YTD January 2022	YTD January 2021	Budget 2022	Balance of Budget
OPERATING REVENUES:						
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	51,405	21,450	51,405	21,450	379,100	(327,695)
FAIR ATTRACTION REVENUE	-	-	-	-	60,000	(60,000)
MISCELLANEOUS FAIR REVENUE	-	-	-	-	235,300	(235,300)
MISCELLANEOUS NON-FAIR REVENUE	-	2,250	-	2,250	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	-	-	-	-
OTHER OPERATING REVENUE	-	-	-	-	-	-

TOTAL REVENUES	51,405	23,700	51,405	23,700	1,726,950	(1,675,545)
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OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	25,548	26,888	25,548	26,888	438,580	413,032
MAINTENANCE & GENERAL OPERATIONS	13,917	13,638	13,917	13,638	654,978	641,061
PUBLICITY EXPENSES	670	1,143	670	1,143	35,000	34,330
ATTENDANCE OPERATIONS	890	5,136	890	5,136	80,600	79,710
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	924	916	924	916	81,200	80,276
MISCELLANEOUS NON-FAIR EXPENSE	20,351	351	20,351	351	1,400	(18,951)
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	49,300	49,300
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	295,000	295,000
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	278	-	278	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	96,121	96,121
PENSION EXPENSE - GASB 68	-	-	-	-	-	-

TOTAL EXPENSES	62,300	48,351	62,300	48,351	1,732,179	(1,669,879)
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Net Gain/Loss Before Allocation	(10,895)	(24,651)	(10,895)	(24,651)	(5,229)	(5,666)
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STATE ALLOCATION	388,150	-	388,150	-	352,500	35,650
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-

Net Gain/Loss After Allocation	377,255	(24,651)	377,255	(24,651)	347,271	29,984
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Detail of Revenues

	Acct. No.	Activity January 2022	Activity January 2021	YTD January 2022	YTD January 2021	Budget 2022	Balance of Budget
ADMISSIONS TO GROUNDS							
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	-	-	-	-	-	-
TOTAL ADMISSION TO GROUNDS		-	-	-	-	416,550	(416,550)
COMMERCIAL REVENUE							
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	-	-	-	-	-	-
TOTAL COMMERCIAL REVENUE		-	-	-	-	63,500	(63,500)
CARNIVAL REVENUE							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	300,000	(300,000)
Carnival Presale Livestoc	42111	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE		-	-	-	-	300,000	(300,000)
CONCESSION REVENUE							
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)
TOTAL CONCESSION REVENUE		-	-	-	-	212,500	(212,500)
LIVESTOCK REVENUE							
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	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		-	-	-	-	60,000	(60,000)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
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	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	-	-	-	-	-

Detail of Revenues

	Acct. No.	Activity January 2022	Activity January 2021	YTD January 2022	YTD January 2021	Budget 2022	Balance of Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	60,000	(60,000)
Jaripeo Baile	46500	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	-	-	-	60,000	(60,000)
MISCELLANEOUS FAIR REVENUE							
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	-	-	-	-	1,500	(1,500)
TOTAL MISCELLANEOUS FAIR REVENUE		-	-	-	-	235,300	(235,300)
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	2,250	-	2,250	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	2,250	-	2,250	-	-

Detail of Revenues

	Acct. No.	Activity January 2022	Activity January 2021	YTD January 2022	YTD January 2021	Budget 2022	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	31,125	21,450	31,125	21,450	275,000	(243,875)
Grounds Rental	48200	-	-	-	-	10,000	(10,000)
Grandstand/Speedway	48201	-	-	-	-	60,000	(60,000)
Interim RV/Camping Fees	48202	280	-	280	-	32,000	(31,720)
Equipment Rental	48300	-	-	-	-	-	-
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	-	-	-	-	-
Event Attendant	48501	-	-	-	-	-	-
Trash Removal	48501	-	-	-	-	2,100	(2,100)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	20,000	-	20,000	-	-	20,000
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		51,405	21,450	51,405	21,450	379,100	(327,695)
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	-	-	-	-	-
TOTAL PRIOR YEAR REVENUE		-	-	-	-	-	-
OTHER OPERATING REVENUE							
Misc Revenue	48700	-	-	-	-	-	-
TOTAL OTHER OPERATING REVENUE		-	-	-	-	-	-

Detail of Expenditures

	Acct. No.	Activity January 2022	Activity January 2021	YTD January 2022	YTD January 2021	Budget 2022	Balance of Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	10,296	9,058	10,296	9,058	113,198	102,902
Salaries & Wages - Temporary	50200	2,991	2,272	2,991	2,272	58,785	55,794
Compensated Absence Expense	50300	300	272	300	272	-	(300)
Employee Benefits	50310	40	34	40	34	500	460
Payroll Taxes	50320	824	737	824	737	9,286	8,462
Employee Retirement	50330	3,199	2,892	3,199	2,892	33,960	30,761
Professional Services	50400	3	3	3	3	-	(3)
Traveling Expense Employees	50600	865	-	865	-	3,000	2,135
Office Supplies	50700	-	16	-	16	12,000	12,000
Telephone	50800	1,101	751	1,101	751	11,000	9,899
Postage	50820	62	32	62	32	2,000	1,938
Dues & Subscription	50900	316	300	316	300	4,050	3,734
General Liability Insurance	51000	3,672	7,781	3,672	7,781	47,786	44,114
Property Insurance	51020	-	-	-	-	23,000	23,000
Other Misc Expense	51100	-	75	-	75	25,000	25,000
Alarm Expense	51101	-	-	-	-	2,000	2,000
Credit Card Processing Fees	51102	88	28	88	28	12,000	11,912
Legal Fees	51103	-	-	-	-	25,000	25,000
Finance Charges	51104	-	-	-	-	10	10
Gateway Fees-Online	51106	66	40	66	40	1,500	1,434
Computer & Payroll Process	51107	1,000	1,000	1,000	1,000	25,000	24,000
CFSA Admin Fees	51108	18	18	18	18	600	582
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	707	1,579	707	1,579	6,905	6,198
Unemployment Insurance	51300	-	-	-	-	22,000	22,000
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		25,548	26,888	25,548	26,888	438,580	413,032

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	2022	2021	2022	2021	2022	of Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	840	3,378	840	3,378	26,100	25,260
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	32	48	32	48	-	(32)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	64	140	64	140	378	314
Employee Retirement	50303	245	432	245	432	-	(245)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	-	-	-	-	15,000	15,000
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	8,800	8,800
Rent Maintenance Equipment	52500	-	-	-	-	60,000	60,000
Electric	52800	2,502	3,437	2,502	3,437	80,000	77,498
Water	52801	2,617	2,198	2,617	2,198	34,000	31,383
Sewer	52802	362	401	362	401	11,000	10,638
Natural Gas	52803	2,957	1,801	2,957	1,801	11,000	8,043
Fuel/Propane	52804	5	5	5	5	13,500	13,495
Maint of Equipment	52900	2,939	30	2,939	30	24,000	21,061
Maint of Bldgs and Grounds	53000	713	921	713	921	350,000	349,287
Trash Removal, Clean Up	53100	639	847	639	847	20,000	19,361
Other Maintenance Expense	53200	-	-	-	-	1,200	1,200
Special Repairs	53300	-	-	-	-	-	-
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		13,917	13,638	13,917	13,638	654,978	641,061
PUBLICITY EXPENSES							
Publicity	54000	45	1,143	45	1,143	10,000	9,955
Contracted Services	54200	-	-	-	-	25,000	25,000
Advertising	54400	625	-	625	-	-	(625)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		670	1,143	670	1,143	35,000	34,330
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	30,600	30,600
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Professional Services Contract	56200	890	5,136	890	5,136	50,000	49,110
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		890	5,136	890	5,136	80,600	79,710

Detail of Expenditures

	Acct. No.	Activity January 2022	Activity January 2021	YTD January 2022	YTD January 2021	Budget 2022	Balance of Budget
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)							
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	924	916	25,000	24,076
Parade	57500	-	-	-	-	1,500	1,500
Sponsorships	57700	-	-	-	-	-	-
Other Misc Fair 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
TOTAL MISCELLANEOUS FAIR		924	916	924	916	81,200	80,276
MISCELLANEOUS NON-FAIR EXPENSE							
Salaries & Wages - Temporary (Events)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	20,351	351	20,351	351	1,400	(18,951)
TOTAL MISCELLANEOUS NON-FAIR		20,351	351	20,351	351	1,400	(18,951)
COMPETITIVE EXHIBIT EXPENSE							
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
TOTAL COMPETITIVE EXHIBIT EXPENSE		-	-	-	-	49,300	49,300

Detail of Expenditures

	Acct. No.	Activity January 2022	Activity January 2021	YTD January 2022	YTD January 2021	Budget 2022	Balance of Budget
SATELLITE WAGERING EXPENSES							
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 Satellite	65135	-	-	-	-	-	-
Repairs	65405	-	-	-	-	-	-
Supplies	65615	-	-	-	-	-	-
Alarm System	65616	-	-	-	-	-	-
Utilities	64720	-	-	-	-	-	-
TOTAL SATELLITE WAGERING EXPENSE		-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:							
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
TOTAL FAIR ENTERTAINMENT EXPENSE		-	-	-	-	295,000	295,000
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENSE		-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	-	278	-	278	-	-
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		-	278	-	278	-	-
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	-	-	-	96,121	96,121
TOTAL DEPRECIATION EXPENSE		-	-	-	-	96,121	96,121

AP Payments Check Register

Board

Tulare County Fair
Sam Harrison

Friday, February 11, 2022 3:07:09PM
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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH01052022	1/5/2022	PERS	CalPERS Retirement	1,898.29	10,384
37177	1/4/2022	CalConAut	California Construction Authority	180,000.00	10,328
ACH01142022	1/14/2022	PERS	CalPERS Retirement	4,382.84	10,329
P-141616238	1/5/2022	Zoom	Zoom Video Communications Inc.	15.89	10,331
37178	1/14/2022	Aramark	Aramark	80.90	10,332
37179	1/14/2022	CFSA	California Fairs Service Authority	6,004.88	10,333
37180	1/14/2022	CitTul	City of Tulare	5,852.91	10,334
37181	1/14/2022	Comcast	Comcast	574.40	10,335
37182	1/14/2022	ContSer	Contemporary Services Corporation	616.00	10,336
37183	1/14/2022	DelDen	Delta Dental	104.06	10,337
37184	1/14/2022	EdgeWeb	Edge Web Design	1,000.00	10,338
37185	1/14/2022	Leaf	LEAF	111.53	10,339
37186	1/14/2022	Lowe's	Lowe's	340.94	10,340
37187	1/14/2022	PerCar	Perfect Care Landscape & Maintenance	880.00	10,341
37188	1/14/2022	Res.Com	Res.Com Pest Control	45.00	10,342
37189	1/14/2022	SoCalEdi	Southern California Edison	2,605.25	10,343
37190	1/14/2022	Sparkletts	Sparkletts	32.06	10,344
37191	1/14/2022	TulEnv	Tulare County Environmental Health	351.00	10,345
37192	1/14/2022	CalTur	California Turf Equipment & Supply Inc.	2,905.65	10,346
37193	1/25/2022	WilMor	William Morris Endeavor Entertainment, LLC	10,000.00	10,347
Auth 720189	1/25/2022	JulLit	Julie's Little Flower Shop	324.75	10,350
ACH01202021	1/20/2022	GraSieRes	Grand Sierra Resort and Casino	865.48	10,353
Auth 178419	1/26/2022	TulCha	Tulare Chamber of Commerce	300.00	10,354
PYM309029	1/16/2022	Citadel	Citadel (Time Clock)	3.00	10,355
37194	1/31/2022	AAAQua	AAA Quality Services, Inc.	924.36	10,358
37195	1/31/2022	Aramark	Aramark	121.35	10,359
37196	1/31/2022	AT&T - Livestock	AT&T	95.59	10,360
37197	1/31/2022	C & H F	C & H Fence & Patio, Inc.	396.00	10,361
37198	1/31/2022	ClBus	Cline's Business Equipment, Inc.	33.05	10,362
37199	1/31/2022	Comcast	Comcast	431.46	10,363
37200	1/31/2022	Grapevine	Grapevine MSP	890.00	10,364
37201	1/31/2022	MorLev	Morris Levin & Son	110.25	10,365
37202	1/31/2022	NICA	National Independent Concessionaires Ass	100.00	10,366
37203	1/31/2022	PBS	Pepsi Beverages Company	2,270.24	10,367
37204	1/31/2022	PitBow	Pitney Bowes	32.00	10,368
37205	1/31/2022	SoCalGas	Southern California Gas	2,956.80	10,369
37206	1/31/2022	SWRCB	State Water Resources Control Board	200.00	10,370
37207	1/31/2022	TheJosDay	The Josh Day Band	1,500.00	10,371
37208	1/31/2022	VivMcG	Viviana McGill	500.00	10,372
37209	1/31/2022	WilMor	William Morris Endeavor Entertainment, LLC	10,000.00	10,373 (Voided)
37210	1/31/2022	WindPro	Windmill Propane	26.94	10,374
37211	1/31/2022	YesSan	Yesenia Santiago	500.00	10,375
ACH01252022	1/25/2022	FEDEX	FED EX	30.20	10,377
37212	1/31/2022	FTB	Franchise Tax Board	1,015.00	10,380
37209	1/31/2022	WilMor	William Morris Endeavor Entertainment, LLC	10,000.00-	10,382 (Voided)
FedTax12312021	1/5/2022	IRS	Internal Revenue Service	1,492.30	10,326
CaTax12312021	1/5/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	207.58	10,327

Total Payments: 47
Total Amount: 233,127.95

Check Register

Check Register

Tulare County Fair
Sam Harrison

Check #	Void	Date	Employee	Name	Amount
1454		1/14/2022	GuVill	Villa, Guadalupe M	353.23
1455		1/31/2022	GuVill	Villa, Guadalupe M	396.34
Direct Deposit		1/14/2022	DeRizz	Rizzardo, Dena L	2,910.46
Direct Deposit		1/14/2022	DeHick	Hicks, Deborah	775.68
Direct Deposit		1/14/2022	LiPerr	Perryman, Lisa J	321.98
Direct Deposit		1/31/2022	DeRizz	Rizzardo, Dena L	2,910.46
Direct Deposit		1/31/2022	DeHick	Hicks, Deborah	808.19
Direct Deposit		1/31/2022	LiPerr	Perryman, Lisa J	227.29
Grand Totals: 8 Disbursements to 4 Employees					8,703.63

January 4, 2022

To the Board of Directors and Shareholder
24th District Agricultural Association
Tulare, CA

In planning and performing our audit of the financial statements of the 24th District Agricultural Association (the Association) for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Association's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the Association's internal control to be material weaknesses:

SEGREGATION OF DUTIES

Due to the lack of office staff, the majority of critical accounting functions are performed by one individual who has the following duties: prepare and sign checks, reconciliation of the bank accounts, performing all payroll duties, and maintaining the general ledger. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible. We feel segregation could be improved if the Association were to implement the following procedures:



- Different employees should perform the separate duties of signing checks, processing cash receipts and cash disbursements, and maintaining the books of original entry.
- Segregate bank account reconciliation duties from cash receipts and/or cash disbursement duties.

We understand that given limited resources it is not cost efficient to hire more staff to properly segregate all accounting functions.

Other Matters

2019-1 Prior Auditor Adjusting Journal Entries

During the audit we noted that at December 31, 2019, the Association had not booked previously proposed adjusting journal entries from prior year's reviews. This was during the employment of previous Association management. These entries were primarily related to the recording of equipment fixed assets. The assets were then subsequently disposed and there was then a large retained earnings reconciliation that needed to occur in order to arrive at the correct amount of net resources for the current year under audit. Management reviewed the current asset listing and performed a records analysis to arrive at the correct fixed asset balance. We recommend that management record any proposed adjusting journal entries that arise as a result of an audit or review, or discuss differences in opinion with the auditor.

2019-2 JLA Payables

During the audit we noted that at December 31, 2019, the Association had \$58,898.50 of unrecorded payables to the JLA. The journal entries associated with the JLA payables during the 2019 year appeared to be incorrectly entered by previous Association management. Current management has already reviewed the current balance of JLA payables and adjusted the balance to reflect the current amount owed prior to audit fieldwork. We recommend that the Association reconcile the JLA payables balance at least on a monthly basis going forward.

Sincerely,

A handwritten signature in blue ink that reads "Scinto Group". The signature is written in a cursive, flowing style.

Scinto Group, LLP

**24th DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR**

FINANCIAL STATEMENTS

For the Year Ending December 31, 2019

Scinto Group, LLP
Certified Public Accountants/Business Consultants

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
24th District Agricultural Association
Sacramento, California

We have audited the accompanying statement of financial condition of the 24th District Agricultural Association (DAA), Tulare County Fair, Sacramento, California, as of December 31, 2019, and the related statements of operations and changes in accountability and cash flows – regulatory basis for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial condition of 24th District Agricultural Association as of December 31, 2019, and the related statements of operations and changes in accountability and cash flows – regulatory basis for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules on pages 14-15 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The 24th DAA, Tulare County Fair has omitted the Management's Discussion and Analysis, which the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.



Scinto Group, LLP
Grass Valley, California
January 4, 2022

24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA
 Statements of Financial Condition
 As of December 31, 2019

	<u>Account Number</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	111-116	\$ 928,128
Restricted Cash - JLA	117	186,436
Accounts Receivable, Net	131	60,094
Total Current Assets		<u>1,174,658</u>
Property and Equipment, Net	190-193	1,518,601
Deferred Outflows of Resources	160	<u>110,967</u>
Total Assets		<u><u>\$ 2,804,226</u></u>
LIABILITIES AND NET RESOURCES		
Liabilities		
Current Liabilities		
Accounts Payable	212	\$ 163,798
Accrued Expenses	211-213	5,659
Payroll Liabilities	221-226	33,319
Deferred Income	228	25,000
Guaranteed Deposits	241	7,734
Current Portion of Long-Term Debt	250	3,145
Total Current Liabilities		<u>238,655</u>
Non-Current Liabilities		
Due to Others (Fiscal Agent)	259	3,048
Net Pension Liability	260	369,899
Long-Term Debt (net of current portion)	250	37,911
Total Non-Current Liabilities		<u>410,858</u>
Total Liabilities		649,513
Deferred Net Inflows of Resources	256	14,841
Net Resources		
Reserve for Junior Livestock Auction	251	117,196
Net Resources- Operations	291	780,993
Unrestricted Net Position - Pension	291.2	(273,773)
Net Resources- Capital Assets, Less Related Debt	291.1	1,515,456
Total Net Resources		<u>2,139,872</u>
Total Liabilities and Net Resources		<u><u>\$ 2,804,226</u></u>

The accompanying Notes are an integral part of these statements

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA**

Statements of Operations and Changes in Accountability
For the Year Ending December 31, 2019

	Account Number	2019
Revenues and Support		
Junior Livestock Auction Revenue	476	\$ 1,107,313
Interim Revenue	480	453,015
Admissions	410	422,905
Carnival	421	366,005
Concession	422	224,527
Miscellaneous Fair	470	119,077
Attractions- Fairtime	460	94,535
Commercial Space	415	71,952
Exhibits	430	65,006
State Apportionments	312	35,644
Other Revenue	495	<u>33,006</u>
Total Support and Revenue		<u>2,992,985</u>
Expenses		
Junior Livestock Auction Expense	576	1,206,966
Maintenance and Operations	520	671,553
Fairtime Entertainment	660	597,858
Administration	500	500,509
Miscellaneous Fair	570	146,137
Depreciation Expense	900	112,577
Publicity	540	79,286
Attendance	560	56,546
Pension	960	50,229
Exhibits	630	9,029
Premiums	580	6,399
Miscellaneous Non Fair	571	1,439
Satellite Wagering	503	<u>11</u>
Total Expenses		<u>3,438,539</u>
Change in Net Assets		(445,554)
Net Assets, Beginning of the Year		<u>2,585,426</u>
Net Assets, End of Year		<u><u>\$ 2,139,872</u></u>

The accompanying Notes are an integral part of these statements

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA**

Statements of Cash Flows
For the Year Ending December 31, 2019

	2019
Cash Flows from Operating Activities	
Increase (decrease) in net assets	\$ (445,554)
Adjustments to reconcile change in net assets to net cash used by operations:	
Depreciation	112,577
Loss on disposal of property and equipment	13,695
(Increase) decrease in:	
Accounts receivable	40,830
Increase (decrease) in:	
Accounts payable	137,823
Payroll liabilities	17,692
Accrued expenses	5,576
Compensated absences liability	(74,056)
Guarantees deposits	3,550
Net pension liability and related deferred net inflows and outflows of resources	50,228
Net Cash Flows Used by Operating Activities	<u>(137,639)</u>
Cash Flows from Investing Activities	
Acquisition of property and equipment	(92,342)
Net Cash Flows Used by Investing Activities	<u>(92,342)</u>
Cash Flows from Financing Activities	
Principal payments on capital lease payable	(38,105)
Net Cash Flows Used by Financing Activities	<u>(38,105)</u>
Net Change in Cash and Cash Equivalents	(268,086)
Cash and Cash Equivalents, Beginning of Year	<u>1,382,650</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 1,114,564</u></u>
Schedule of Non-Cash Investing & Financing Activities	
Acquisition of fixed assets through long-term capital lease	<u><u>\$ 37,911</u></u>

The accompanying Notes are an integral part of these statements

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA**

**Notes to the Financial Statements
For the Year Ending December 31, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

District and Nature of Activities

The 24th District Agricultural Association (DAA) was formed for the purpose of sponsoring, managing, and conducting the Tulare County Fair, Tulare, California. The State of California, Department of Food and Agriculture, through the Division of Fairs and Expositions provides oversight responsibilities to the DAA. The DAA is subject to the policies, procedures, and regulations set forth in the California Government Code, California Business and Professions Code, Public Contracts Code, Food and Agricultural Code, State Administrative Manual, and the Accounting Procedures Manual established by the Division of Fairs and Expositions.

Historically, the State of California allocated funds annually to the DAA to support operations and acquire fixed assets. However, the level of State funding varies from year to year based on budgetary constraints. The Division of Fairs and Expositions determines the amount of the allocations. \$35,644 was allocated during the year ended December 31, 2019.

Basis of Accounting

The accounting policies applied to and procedures used by the DAA conform to accounting principles applicable to District Agricultural Associations as prescribed by the California State Administrative Manual and the Accounting Procedures Manual. The DAA's activities are accounted for as an enterprise fund. The Governmental Accounting Standards Board (GASB) defines an enterprise fund as a fund related to a District financed and operated in a manner similar to a private business enterprise where the intent is to recover the costs of providing goods or services to the general public primarily through user charges. Pursuant to GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting, the DAA has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

The DAA's financial activities are accounted for using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as promulgated by the Governmental Accounting Standards Board. Thus, revenues are reported in the year earned rather than collected, and expenses are reported in the year incurred rather than paid.

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA
Notes to the Financial Statements
For the Year Ending December 31, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Continued

Basis of Presentation

Generally, the DAA recognizes revenues upon completion of services provided primarily under authorized contractual agreements. Advance payments received are deferred in accrued liabilities on the balance sheet until performance is complete. Operating lease revenue is recognized, in part, based on the combined financial statements provided by the lessee.

Cash and Cash Equivalents

The DAA's cash and cash equivalents are separately held in various local banks. The Financial Accounting Standards Board defines cash equivalents as short-term, highly liquid investments that are both: (1) readily convertible to known amounts of cash; and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The cost of all cash equivalents of the DAA approximates market value. Cash and cash equivalents classified as restricted are held for the Junior Livestock Auction program.

The California State Treasury makes available the Local Agency Investment Fund (LAIF) through which local governments may pool investments. Each governmental entity may invest up to \$40,000,000 in the fund. Investments in the LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. Therefore, the District considers all pooled government funds with the LAIF to be cash equivalents.

In accordance with the Accounting Procedures Manual, the DAA is authorized to deposit funds in certificates of deposit and interest-bearing accounts. However, Government Code Sections 16521 and 16611 require the bank or savings and loan association to deposit, with the State Treasurer, securities valued at 110 percent of the uninsured portion of the funds deposited with the financial institution. Government Code Sections 16520 and 16610 provide that security need not be required for that portion of any deposit insured under any law of the United States, such as FDIC and FSLIC.

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA**

**Notes to the Financial Statements
For the Year Ending December 31, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Continued

Property and Equipment

Construction-in-progress, land, buildings and improvements, and equipment are acquired with operating funds and funds allocated by the State. Any acquired assets, if greater than \$5,000 and a useful life of one or more years, are recorded at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful life of the asset. Buildings and improvements are depreciated over 30 years, and purchases of equipment are depreciated over five years. Capitalized infrastructure assets, such as drainage systems and paving, may be depreciated over 20 to 40 years. Costs of repair and maintenance are expensed as incurred by the DAA. Interest cost on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets, net of related interest income in the case of tax-exempt debt. Furthermore, donated building improvements, and equipment are recorded at their fair market value at the date of the gift. This recorded basis is depreciated over the useful lives identified above. The costs of projects that have not been placed in service are recorded in Account #190, Construction in-Progress, and no depreciation is recorded on Construction-in-Progress until the project is completed and the asset is placed in service.

The Fair periodically evaluates whether events or circumstances have occurred that may have resulted in an impairment of its property and equipment. No such impairment occurred during the years ended December 31, 2019.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Compensated Absences

Pursuant to Statement No. 16 of the Governmental Accounting Standards Board, state and local governmental entities are required to report the liability for compensated absences. Compensated absences are absences for which permanent employees will be paid, such as vacation, personal leave, and compensatory time off. The compensated absence liability is calculated based on the pay rates in effect at the balance sheet date. At December 31, 2019, accrued compensated absences amounted to \$0.

24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA
Notes to the Financial Statements
For the Year Ending December 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Continued

Pensions

Generally, for purposes of measuring the Net Pension Liability, deferred inflows of resources related to pensions, and pension expense, information about the Public Agency portion of the California Public Employees' Retirement System (CalPERS) have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit term. Investments are reported at fair value.

Subsequent Events

Events subsequent to December 31, 2019 have been evaluated through January 4, 2022 the date at which the DAA's reviewed financial statements were available to be issued. No events requiring disclosures have occurred through this date.

Concentrations of Credit Risk

Financial instruments which potentially subjects the DAA to concentrations of credit risk consist primarily of cash. The DAA places cash with federally insured financial institutions. As of December 31, 2019, the DAA had \$704,764 of cash in excess of the FDIC insured limit.

Reclassification of Prior Year Amounts

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations. An adjustment has been made to Net Assets for \$38,273. This change in classification does not affect previously reported operations or cash flows.

NOTE 2 – CASH AND EQUIVALENTS

The following list of cash and cash equivalents were held by the DAA as of December 31, 2019:

Petty Cash & Change Fund	\$	600
Cash in Bank		923,591
LAIF Deposits		3,937
Total Cash and Cash Equivalents	\$	<u>928,128</u>

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA
Notes to the Financial Statements
For the Year Ending December 31, 2019**

NOTE 3 – ACCOUNTS RECEIVABLE, NET

The DAA is required to record an allowance for doubtful accounts based on estimates of collectability. Accounts Receivable consists of the following at December 31, 2019:

Accounts Receivable	\$	-
Accounts Receivable, JLA		60,094
Allowance for Doubtful Accts		-
Accounts Receivable, Net	\$	<u>60,094</u>

NOTE 4 – PROPERTY AND EQUIPMENT, NET

Fixed Assets consist of the following at December 31,:

	2018	Additions	Disposals	2019
Land	\$ 489,069	\$ -	\$ -	\$ 489,069
Buildings and Improvements	3,775,287	53,660	-	3,828,947
Machinery and Equipment	347,593	38,682	(162,608)	223,667
Total	4,611,949	92,342	(162,608)	4,541,683
Accumulated Depreciation	(3,059,418)	(112,577)	148,913	(3,023,082)
Fixed Assets, Net	\$ <u>1,552,531</u>	\$ <u>(20,235)</u>	\$ <u>(13,695)</u>	\$ <u>1,518,601</u>

Depreciation expense for the year ended December 31, 2019 amounted to \$112,577.

NOTE 5 – RETIREMENT PLANS

The DAA's defined benefit pension plan, California Public Employees' Retirement System (the "Plan"), provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plan, part of the Public Agency portion of the California Public Employees' Retirement System (CalPERS), is an agent multiple employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating member agencies within the State of California. A menu of benefits provisions, as well as other requirements, is established by state statutes within the Public Employees' Retirement Law. The DAA selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance. CalPERS issue a separate comprehensive annual financial report. Copies of the CalPERS's annual financial report may be obtained by contacting the CalPERS Fiscal Services Division.

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA
Notes to the Financial Statements
For the Year Ending December 31, 2019**

NOTE 5 – RETIREMENT PLANS –Continued

Permanent employees of the DAA are members of the Public Employees' Retirement System (PERS), which is a defined benefit contributory retirement plan. The retirement contributions made by the DAA and its employees are actuarially determined. Contributions plus earnings of the Retirement System will provide the necessary funds to pay retirement costs when accrued. The DAA's share of retirement contributions is included in the cost of administration. For further information, please refer to the annual single audit of the State of California.

Retirement benefits fully vest after five years of credited service for Tier 1 employees. Retirement benefits fully vest after ten years of credited service for Tier 2 employees. Upon separation from State employment, members' accumulated contributions are refundable with interest credited through the date of separation. The DAA, however, does not accrue the liability associated with vested benefits.

The Alternate Retirement Program (ARP) is a retirement savings program that certain employees hired on or after August 11, 2004 are automatically enrolled in for their first two years of employment with the State of California. ARP is administered by the Savings Plus Program with the Department of Personnel Administration and invests funds in a fixed-income fund. ARP provides two years of retirement savings (five percent of paycheck amount each month) in lieu of two years of service credit. At the end of the two-year period, the deductions are placed in CalPERS and the retirement service credit begins.

Temporary, 119-day, employees of the DAA participate in the Part-Time, Seasonal, Temporary (PST) Retirement Plan. The PST Retirement Plan is a mandatory deferred compensation plan under which 7.5% of the employee's gross salary is deducted before taxes are calculated. These pre-tax dollars are placed in a guaranteed savings program. The employee has the option of leaving these funds on deposit upon separation, or requesting a refund.

Pension Liabilities, Pension Expense and Deferred Inflows of Resources Related to Pension

At December 31, 2019, the District reported a liability of \$369,899 for its proportional share of the Net Pension Liability. The Net Pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District's proportion of the Net Pension Liability was based on the projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the District's proportion was 0.42%.

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA
Notes to the Financial Statements
For the Year Ending December 31, 2019**

NOTE 5 – RETIREMENT PLANS –Continued

At December 31, 2019, the District reported deferred outflows and inflows of resources related to pensions from the following sources.

	Deferred Inflows and (Outflows) of Resources
Differences between Expected and Actual Experience	\$ 1,391
Changes in Assumptions	21,103
Net Difference between Projected and Actual Earnings on Pension Plan Investments	3,821
Employer Contributions on Unrecorded Pension for Period July 1, 2018 through December 31, 2019	69,811
Total	\$ <u>96,126</u>

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary.

NOTE 6 - NOTES PAYABLE

The company had the following outstanding notes payable at December 31, 2019:

Unsecured note payable to the California Department of Finance (SB-84), maturing 2025, with annual payments of \$6,904 starting in 2021.	\$ 37,911
AGCO Finance LLC, secured by equipment, payable at \$711 per month, including interest at 6.24%. Unpaid balance due June 1, 2023.	<u>3,145</u>
Total Notes Payable	41,056
Current Portion of Notes Payable	<u>3,145</u>
Long-term Portion of Notes Payable	\$ <u>37,911</u>

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA
Notes to the Financial Statements
For the Year Ending December 31, 2019**

NOTE 6 - NOTES PAYABLE –Continued

Annual minimum principal note payments are as follows:

Year ended December 31,	<u>Total</u>
2020	\$ 3,145
2021	6,904
2022	6,904
2023	6,904
2024	6,904
Thereafter	<u>10,295</u>
Total	\$ <u>41,056</u>

NOTE 7 – RISK MANAGEMENT AND LITIGATION

The DAA is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The DAA has managed these risks by obtaining coverage from the State of California Fair Services Authority- Pooled Protection Property, which is a shared-risk, multi-agency risk pool. Expenditure and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered.

As of the year ended December 31, 2019, it was represented that no legal services were needed. Management estimates that the amount of actual or potential claims against the DAA as of December 31, 2019 will not materially affect the financial condition of the DAA. Therefore, the financial statements contain no provision for estimated claims. Information relating to an analysis of claims activities for the year ended was not available as no claims were noted.

SUPPLEMENTAL SCHEDULES

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA**
Supplemental Schedule 1- Accounts Receivable Aging
As of December 31, 2019

Customer	0 - 30	31-60	61-90	Over 90 Days	Total Amount Due
JLA	\$ -	\$ -	\$ -	\$ 60,094	\$ 60,094
Total	\$ -	\$ -	\$ -	\$ 60,094	60,094
Allowance for Doubtful Accounts:					-
Accounts Receivable, Net:					\$ 60,094

The accompanying Notes are an integral part of these statements

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA**

Supplemental Schedule 1- Accounts Payable Aging
As of December 31, 2019

Vendor	0 - 30	31-60	61-90	Over 90 Days	Total Amount Due
AAA Quality Services, Inc.	\$ 311	\$ -	\$ -	\$ -	\$ 311
Action Rentals	107	-	-	-	107
AGCO Finance LLC	2,133	-	-	-	2,133
AT&T - Livestock	-	-	-	(25)	(25)
Cal State Distributiong, Inc.	1,559	-	-	-	1,559
California Fairs Service Authority	53,671	-	-	-	53,671
City of Tulare	3,520	-	-	-	3,520
Cline's Business Equipment	124	-	-	-	124
Comcast	1,063	-	-	-	1,063
Dan's Appliance Repair	1,562	-	-	-	1,562
Dept of General Services	-	-	-	13,022	13,022
EDD	9,449	-	-	-	9,449
Event Partnership	2,100	-	-	-	2,100
Grapvine MSP	1,489	-	-	-	1,489
IAFE	385	-	-	-	385
Internal Revenue Service	9,969	-	-	-	9,969
J&D Lightning and Alarm	40	-	-	-	40
JLA	58,898	-	-	-	58,898
PERS	2,111	-	-	-	2,111
Pitney Bowes	107	-	-	-	107
Southern California Gas	1,283	-	-	-	1,283
Steam Cleaners Inc.	920	-	-	-	920
Total	\$ 150,801	\$ -	\$ -	\$ 12,997	\$ 163,798

The accompanying Notes are an integral part of these statements

**24TH DISTRICT AGRICULTURAL ASSOCIATION
TULARE COUNTY FAIR
TULARE, CALIFORNIA**

Supplemental Schedule 3- Schedule of Ratios
For the Year Ending December 31, 2019

Ratio	2019
Current Ratio	4.92:1
Quick Ratio	4.92:1
Acid Test Ratio	4.92:1

The accompanying Notes are an integral part of these statements

OPERATING BUDGET

24th DISTRICT AGRICULTURAL ASSOCIATION

Tulare COUNTY

Conducting The Tulare County Fair

at Tulare, California

For the period of January 1, 2022 to December 31, 2022

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$792,433	\$234,319	\$294,204	\$745,659
Unrestricted Net Position - Pension/OPEB		(\$273,774)	(\$371,768)	(371,768)	(371,768)
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,515,456	1,517,611	1,515,456	1,581,690
Subtotal (Total Net Resources)		2,034,115	1,380,162	1,437,893	1,955,582
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		283,799	1,786,219	1,840,857	1,726,950
State (Local/Base) Allocations (to Page 2):	31200	201,244	360,644	352,500	388,150
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900			140,000	2,230,000
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	77,480	12,779	
TOTAL RESOURCES ACQUIRED		510,043	2,224,343	2,346,136	4,345,100
TOTAL RESOURCES AVAILABLE		2,544,158	3,604,506	3,784,029	6,300,682
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		895,071	1,589,163	1,732,326	1,711,058
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		895,071	1,589,163	1,732,326	1,711,058
Depreciation Expense (From Page 10)	90000	113,200	104,132	96,121	96,121
Pension Expense (From Page 10)	96000	97,994	50,229	0	0
OPEB Expense (From Page 10)	96001	0	0	0	0
TOTAL RESOURCES APPLIED		1,106,265	1,743,524	1,828,447	1,807,179
TOTAL NET RESOURCES, DECEMBER 31:		\$1,437,893	\$1,860,982	\$1,955,582	\$4,493,502
Unrestricted Net Resources Available for Operations		294,204	2,232,749	745,659	3,379,701
Unrestricted Net Position - Pension/OPEB	29400	(371,768)	(371,768)	(371,768)	(371,768)
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,515,456		1,581,690	1,485,569
Subtotal (Should equal Total Net Resource Figure above)		\$1,437,893	\$1,860,982	\$1,955,582	\$4,493,502
Reserve Percentage		32.9%	140.5%	43.0%	197.5%

Summary of Operations

Tulare County Fair

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
OPERATING REVENUES:					
Admissions to Grounds	41000	\$24,068	\$379,800	\$440,324	\$416,550
Commercial Space	41500	325	64,000	43,461	63,500
Carnival	42100		329,000	328,823	300,000
Concessions	42200	18,350	202,350	249,324	212,500
Exhibits	43000	8,754	40,100	59,725	60,000
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000		130,100	46,243	60,000
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	25,780	226,659	167,523	235,300
Miscellaneous Non-Fair Programs	47005	32,230	70,000	32,115	
Interim Revenue	48000	151,351	344,210	423,794	379,100
Prior Year Revenue Adjustments	49000	7,641		49,024	
Other Operating Revenue	49500	15,299		501	
TOTAL OPERATING REVENUES (to Page 1)		283,799	1,786,219	1,840,857	1,726,950
OPERATING EXPENDITURES:					
Administration	50000	390,969	421,847	413,405	438,580
Maintenance & General Operations	52000	330,162	394,457	803,773	684,978
Publicity	54000	36,268	57,000	16,584	35,000
Attendance Operations	56000	34,673	87,500	108,738	125,600
Miscellaneous Fair	57000	48,366	86,800	82,632	81,200
Miscellaneous Non-Fair Programs	57005	23,821	38,559	21,356	1,400
Premiums	58000	3,770	7,000	4,186	5,000
Exhibits	63000	10,659	21,500	39,068	44,300
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	17,500	464,500	251,689	295,000
Motorized Racing	66109				
Interim Entertainment	66009				
Equipment (Funded by Fair)	72300	3,897	10,000		
Prior Year Expense Adjustments	80000	(5,013)		(9,105)	
Cash (over/under)	85000				
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		895,071	1,589,163	1,732,326	1,711,058
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB		(611,273)	197,056	108,531	15,892
Depreciation Expense	90000	113,200	104,132	96,121	96,121
Pension Expense	96000	97,994	50,229		
OPEB Expense	96001				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(822,466)	42,695	12,410	(80,229)
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	201,244	360,644	352,500	388,150
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)		25,000	77,480	12,779	
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		(\$385,029)	\$635,180	\$473,810	\$404,042
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		(\$596,222)	\$480,819	\$377,689	\$307,921

Detail of Revenues

					Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
			ADMISSIONS REVENUE:						
41000	00	100	Admission to Grounds		41001	24,068	282,000	403,542	375,000
41015	00	100	Advance Sales		41015	0	32,500	22,668	30,000
41016	00	100	Admissions-Youth		41010	0	35,000	8,709	7,000
41017	00	100	Admissions-Senior		41017	0	3,200	2,420	1,900
41018	00	100	Admissions-Senior		41018	0	0	0	0
41002	00	000	Discount Fair Admissions		41020	0	5,400	1,685	1,350
41020	00	000	Discount Fair Admissions-Livestock Season		41022	0	19,000	1,300	1,300
41022	00	000	Discount Fair Admissions-Vendor		41022	0	2,700	0	0
			TOTAL ADMISSIONS REVENUE		41000	24,068	379,800	440,324	416,550
			COMMERCIAL SPACE REVENUE:						
41500	00	100	Commercial Space Insurance Revenue		41500	0	0	0	0
41510	00	000	Outside Commercial Space		41510	0	24,000	20,786	21,000
41520	00	000	Inside Commercial Space		41520	250	37,000	22,475	42,500
41550	00	000	Commerical Space Comission		41550	0	0	0	0
41530	00	100	Application Fees		41530	75	3,000	200	0
			TOTAL COMMERCIAL SPACE REVENUE		41500	325	64,000	43,461	63,500
			CARNIVAL REVENUE:						
42100	00	000	Carnival		42100	0	0	328,823	300,000
42110	00	000	Carnival Presale		42110	0	316,000	0	
42111	00	000	Carnival Presale Livestoc		42111	0	13,000	0	
			TOTAL CARNIVAL REVENUE		42100	0	329,000	328,823	300,000
			CONCESSIONS REVENUE:						
42200	00	000	Concessions		42000	18,350	183,000	236,911	200,000
42205	00	000	Concessions - Ice Sales		42205	0	11,000	2,078	2,100
42210	00	100	Safe Food Handling Fee		42210	0	2,400	2,087	2,100
42240	00	100	Food Vendor Utility Fee		42240	0	3,000	2,933	3,000
42250	00	000	Vendor Admissions		42250	0	0	1,755	1,800
42300	00	000	Non-Food Concessions (Application Fees)		42300	0	650	0	0
42310	00	100	RV/Stock Truck Revenue		42310	0	2,300	3,560	3,500
			TOTAL CONCESSIONS REVENUE		42200	18,350	202,350	249,324	212,500
			EXHIBITS REVENUE:						
43100	00	000	Entry Fees		43100	0	0	0	0
43101	00	000	Entry Fees Livestock		43101	0	0	0	0
43105	00	000	Entry Fees On-line Processing		43105	8,604	9,000	37,825	38,000
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	0	16,500	21,900	22,000
43401	00	000	Other Insurance		43401	0	3,600	0	0
43405	00	000	Livestock Parking		43401	0	11,000	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	150	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	8,754	40,100	59,725	60,000

Detail of Revenues

				Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
FAIR ATTRACTIONS REVENUE:								
46100	00	000	Monster Truck	46100	0	29,500	0	0
46101	00	000	Monster Truck	46101	0	0	0	0
46200	00	000	Rodeo Admission	46200	0	0	0	0
46601	00	000	Tractor Pull	46601	0	0	0	0
46410	00	000	Motorcycle/Tractor Sponsorship	46410	0	1,000	0	0
46400	00	000	Destruction Derby	46400	0	57,000	45,943	60,000
46401	00	000	Destruction Derby	46401	0	0	300	0
46500	00	000	Jarypeo Baile	46500	0	42,600	0	0
46201	00	000	Jarypeo Baile	46501	0	0	0	0
TOTAL FAIR ATTRACTIONS REVENUE				46000	0	130,100	46,243	60,000
TOTAL INTERIM ATTRACTIONS REVENUE				46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:								
47000	00	000	Vendor Parking	47700	0	2,957	1,820	1,800
47100	00	000	Parking	47100	0	47,731	63,670	57,000
47700	00	000	Parking	47101	0	972	0	0
47800	00	000	Other (Specify)	47800	0	0	0	0
47810	00	000	Other - Merchandise Sales	47810	0	0	0	0
47900	00	000	Sponsorships	47900	23,500	175,000	100,553	175,000
48500	00	100	Event Staff on Duty	48500	2,280	0	1,480	1,500
TOTAL MISCELLANEOUS FAIR REVENUE				47000	25,780	226,659	167,523	235,300
MISCELLANEOUS NON-FAIR PROGRAMS:								
47405	00	000	Swap Meet	47405	32,230	45,000	32,115	0
48600	00	302	Grounds Improvement	48600	0	0	0	0
48600	00	305	Grounds Improvement - Water Conservation Grant	48600	0	25,000	0	0
Other (Explain)				47505				
TOTAL MISC. NON-FAIR PROGRAMS				47005	32,230	70,000	32,115	0

Detail of Revenues

				Acct.	Actual	Budgeted	Estimated	Proposed
				No.	2020	2021	2021	2022
INTERIM REVENUE:								
48100	00	000	Building Rentals	48100	113,490	267,000	377,690	275,000
48200	00	000	Grounds Rental	48200	5,235	20,010	9,600	10,000
48201	00	000	Grandstand/Speedway	48201	3,964	1,750	0	60,000
48202	00	000	Interim RV/Camping Fees	48202	5,220	30,000	31,740	32,000
48300	00	000	Equipment Rental	48300	75	2,700	150	0
48400	00	000	Concessions Revenue	48400	10,957	7,000	500	0
48500	00	000	Security on Duty	48500	(126)	3,525	1,550	
48501	00	000	Event Attendant	48501	5,152	10,725	2,055	2,100
48502	00	000	Trash Removal	48502	1,710	1,500	0	
48720	00	000	ATM Revenue	48720	0	0	0	
47505	00	000	Non Fair Misc	47505	1	0	500	
49510	00	000	Interest Earnings	49510	3,107	0	9	
49530	00	000	Other Operating Revenue-State checks	49530	2,567	0	0	
48730	00	000	Credit Card Fees	48730	0	0	0	
			TOTAL INTERIM REVENUE	48000	151,351	344,210	423,794	379,100
49000	00	000	TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	7,641	0	49,024	
OTHER OPERATING REVENUE:								
48700	00	000	Misc Revenue	48700	15,299	0	501	
			Other (Explain)	49530				
			TOTAL OTHER OPERATING REVENUE	49500	15,299	0	501	0

Detail of Expenditures

			Detail Of Expenditures					
			Acct.	Actual	Budgeted	Estimated	Proposed	
			No.	2020	2021	2021	2022	
ADMINISTRATION EXPENSE:								
50000	11	000	Salaries & Wages - Permanent	50000	124,035	94,006	105,418	113,198
50100	11	000	Salaries & Wages - Temporary	50100	59,110	54,488	63,034	58,785
50300	11	000	Compensated Absence Expense	50300	7,269	5,584	3,131	0
50301	11	000	Employee Benefits	50301	13,699	319	509	500
50302	11	000	Payroll Taxes	50302	13,016	10,020	10,392	9,286
50303	11	000	Employee Retirement	50303	34,858	35,000	35,912	33,960
50400	11	000	Professional Services	50400	983	20,000	2,833	
50600	11	000	Traveling Expense Employees	50600	4,127	2,500	0	3,000
50700	11	000	Office Supplies	50700	6,675	8,000	9,523	12,000
50801	11	000	Telephone	50801	8,439	8,500	9,250	11,000
50802	11	000	Postage	50802	1,586	2,000	1,620	2,000
50900	11	000	Dues & Subscription	50900	7,418	7,420	4,046	4,050
51010	11	000	General Liability Insurance	51010	13,847	44,060	47,786	47,786
51020	11	000	Property Insurance	51020	19,756	20,000	22,444	23,000
51100	11	000	Other Misc Expense	51100	1,754	2,500	1,932	25,000
51101	11	000	Alarm Expense	51101	860	1,000	1,282	2,000
51102	11	000	Credit Card Processing Fees	51102	1,036	1,100	10,141	12,000
51103	11	000	Legal Fees	51103	750	40,000	24,860	25,000
51104	11	000	Finance Charges	51104	2,506	0	8	10
51106	11	000	Gateway Fees-Online	51106	230	250	1,323	1,500
51107	11	000	Computer & Payroll Process	51107	17,087	17,500	24,340	25,000
51108	11	000	CFSA Admin Fees	51108	554	600	490	600
51110	11	000	Interest Expense	51110	0	0	0	0
51200	11	000	Workers Compensation Insurance	51200	22,027	22,000	21,931	6,905
51300	11	000	Unemployment Insurance	51300	29,349	25,000	11,199	22,000
51500	11	000	Audit Cost	51500	0	0	0	0
51400	11	000	Bad Debt Expense	51400	0	0	0	0
TOTAL ADMINISTRATION EXPENSE					390,969	421,847	413,405	438,580
MAINTENANCE & GENERAL OPERATIONS:								
50000	12	000	Salaries & Wages - Permanent	50000	0	0	0	
50100	12	000	Salaries & Wages - Temporary	50100	75,614	48,444	32,339	26,100
50100	12	100	Salaries & Wages - Temporary Fair	50100	0	50,400	37	
50100	50	000	Salaries & Wages - Temporary	50100	0	0	0	
52100	12	000	Salaries & Wages - Temporary Maintenance	52100	557	0	1,279	
50301	12	000	Employee Benefits	50301	0	0	0	
50300	12	000	Compensated Absence	50300	0	0	0	*new acct number
51200	12	000	Workers Compensation Insurance	51200	0	0	0	0
50302	12	000	Payroll Taxes	50302	3,142	3,513	1,694	378
50302	12	100	Payroll Taxes	50302	0	0	1	
50303	12	000	Employee Retirement	50303	10,141	0	5,019	
50600	12	000	Travel / Training	50600	0	600	0	
52300	12	000	Professional Services - Maintenance	52300	1,020	30,000	10,638	15,000
52300	50	000	Professional Services - Security	52300	0	15,000	0	0
52300	50	100	Professional Services - Security Fairtime	52300	5,267	0	29,124	30,000
52400	12	000	Rental Land & Bldgs	52400	8,471	8,500	8,725	8,800
52500	12	000	Rent Maintenance Equipment	52500	3,203	5,000	57,095	60,000
52800	12	000	Electric	52800	46,804	86,000	78,383	80,000
52801	12	000	Water	52801	32,135	32,500	33,670	34,000
52802	12	000	Sewer	52802	15,418	15,500	9,902	11,000
52803	12	000	Natural Gas	52803	10,615	11,000	9,097	11,000
52804	12	000	Fuel/Propane	52804	3,779	5,000	13,430	13,500
52900	12	000	Maint of Equipment	52900	10,681	10,000	34,008	24,000
53000	12	000	Maint of Bldgs and Grounds	53000	91,717	60,000	442,101	350,000
53100	12	000	Trash Removal, Clean Up	53100	11,205	10,500	36,439	20,000
53200	12	000	Other Maintenance Expense	53200	0	0	794	1,200
53300	12	000	Special Repairs	53300	394	2,500	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				0
TOTAL MAINTENANCE EXPENSE				52001	330,162	394,457	803,773	684,978

*new acct number

*do these need to be separate accounts

*do these need to be separate accounts

Detail of Expenditures

		Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
PUBLICITY EXPENSE:						
Publicity		54000	31,063	20,000	6,294	10,000
Contracted Services		54200	0	0	0	25,000
Advertising		54400	4,350	30,000	10,290	0
Promotional Expense		54500	855	5,000	0	0
Promotional Poster Art		54525	0	2,000	0	0
Other Publicity Expense		54800	0	0	0	0
Other (Explain)		54800				
TOTAL PUBLICITY EXPENSE		54000	36,268	57,000	16,584	35,000
ATTENDANCE OPERATIONS:						
Salaries & Wages - Temporary (Attendance)		50100	0	33,000	19,943	30,600
Salaries & Wages - Temporary (Attendance)		50100	0	0	0	0
Salaries & Wages - Temporary (Parking)		50100	0	7,000	252	
Payroll Taxes		50302	0	800	383	
Payroll Taxes		50302	0	0	0	
Payroll Taxes		50302	0	0	0	
Professional Services Contract		56200	32,360	42,000	45,042	50,000
Attendance- Other/Hotels		56400	0	200	0	0
Supplies & Expense		56300	0	4,500	0	
Supplies & Expense		56300	2,312	0	43,118	45,000
Other (Explain)		56400				
TOTAL ATTENDANCE OPERATIONS		56000	34,673	87,500	108,738	125,600
MISCELLANEOUS FAIR EXPENSE:						
Salaries & Wages - Temporary (Events)		50100	0	1,500	0	0
Payroll Taxes		50302	0	200	0	
Parking Lot		57101	2,500	10,000	16,000	16,000
Other Parking Expense		57106	0	0	0	0
T-Shirts		57200	130	0	2,436	2,500
Carnival Pre-Sale		57201	34,000	40,300	0	0
Trash & Porta Potties		57300	10,244	10,000	26,864	25,000
Parade		57500	0	1,000	1,492	1,500
Sponsorships		57700	0	5,000	0	0
Other Misc Fair Expenses		57800	0	1,000	11,580	11,600
Fair Hotels		57801	0	10,000	13,743	14,000
Radio/Golf Carts		57802	1,492	4,500	6,131	6,200
Commercial/Concessions		57900	0	3,300	4,386	4,400
Other (Explain)		57800				
TOTAL MISCELLANEOUS FAIR		57000	48,366	86,800	82,632	81,200
MISCELLANEOUS NON-FAIR PROGRAMS:						
Salaries & Wages - Temporary (Events)		50100	19,281	35,000	16,618	
Payroll Taxes		50302	487	1,059	1,173	
Employee Retirement		50303	0	0	2,233	
Swap Meet Expense		54300	0	1,100	0	
Miscellaneous		57000	4,054	1,400	1,331	1,400
Other (Explain)		57605				
TOTAL MISC. NON-FAIR PROGRAMS		57005	23,821	38,559	21,356	1,400

Details of Expenditures

		Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
PREMIUMS EXPENSE (Excluding Horse Show):						
58100	85	000				
Premiums Paid		58100	1,237	2,000	2,535	3,000
58200	85	000				
Tropies, Medals, Ribbons		58200	2,533	5,000	1,651	2,000
Sponsored Cash Awards		58300				
Sponsored Trophies, Medals, Ribbons		58400				
Other Awards (Explain)		58500				
TOTAL PREMIUM EXPENSE		58000	3,770	7,000	4,186	5,000
EXHIBITS EXPENSE:						
50100	80	100				
Salaries & Wages - Temporary (Exhibits)		50100	0	0	844	
63101	00	000				
Salaries & Wages - Temporary (Livestock)		63101	0	0	0	
50302	80	100				
Payroll Taxes		50302	0	0	12	
63200	00	000				
Professional Services Exhibits		63200	825	5,000	425	1,000
63300	00	000				
Professional Svcs Livestock		63300	0	5,000	0	
63400	00	000				
Supplies		63400	0	0	0	
63410	00	000				
Supplies - Livestock		63410	995	1,500	6,762	6,800
63440	00	000				
Supplies - Exhibits		63440	359	1,500	4,543	4,500
63700	00	000				
Other- Exhibits		63700	0	0	0	
63500	00	000				
Tent Rental		63500	8,480	8,500	26,482	32,000
Other (Explain)		63700				
TOTAL EXHIBITS EXPENSE		63000	10,659	21,500	39,068	44,300

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 2020	Budgeted 2021	Estimated 2021	Proposed 2022
FAIR ENTERTAINMENT EXPENSE:						
Salaries & Wages		66100	0	0	0	
Salaries & Wages - Temporary		66101	0	0	0	
Professional Services		66200	16,500	45,500	16,300	20,000
Supplies & Expenses		66300	0	0	0	
Fuel/Generators		66301	0	0	0	
Production Costs		66302	1,000	80,000	77,084	80,000
Demolition Derby		66400	0	7,500	13,117	18,000
Grounds Act		66500	0	125,000	70,500	75,000
Grandstand Entertainment		66600	0	50,000	0	0
Insurance/Tshirts/Tickets		66702	0	0	595	1,000
Entertainment Stages		66601	0	150,000	73,400	100,000
Hospitality/Hotel		66703	0	6,500	693	1,000
Other (Explain)		66700				
TOTAL FAIR ENTERTAINMENT		66000	17,500	464,500	251,689	295,000

Detail of Expenditures

			Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) <i>(Cost less than \$5,000 and life less than one year):</i>							
72300	00	000	Equipment Purchase Non-Capitalized	72300	3,897	10,000	0
91300	00	000	Equipment Purchase Capitalized (>\$5K)	91300	0	0	0
TOTAL EQUIPMENT EXPENSE			72300	3,897	10,000	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:							
80000	00	000	Prior Year Operating Expense Adjustment	80000	(2,103)	0	(9,105)
80010	00	000	Prior Year Bad Debt Expense Adjustment	80010	(2,910)	0	0
PRIOR YEAR EXPENDITURE			80000	(5,013)	0	(9,105)	0
CASH SHORTAGES & OVERAGES:							
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	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)							
90000	00	000		90000	113,200	104,132	96,121
96000	00	000					
*PENSION EXPENSE: (To: Pg. 1)			96000	97,994	50,229	0	0
*OPEB EXPENSE: (To: Pg. 1)			96001			0	0
OTHER OPERATING EXPENSE:							
Loss on Sale of Asset			94010				
Other Expenses							
TOTAL OTHER OPERATING EXPENSE			94000	0	0	0	0

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

Tulare County Fair
(Legal Name of Fair)

Tulare
(Location)

	Estimated 2021	Proposed 2022
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$4,653,893	\$4,790,061
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	0	0
Construction in Progress	176,220	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	176,220	0
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	4,830,113	4,790,061
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	40,052	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	40,052	0
PP&E BEFORE DEPRECIATION, December 31	4,790,061	4,790,061
DEPRECIATION:		
Accumulated Depreciation, January 1	3,136,281	3,208,371
Less A/D on Dispositions of Fixed Assets above	24,031	
Annual Depreciation Expense (from page 10)	96,121	96,121
Accumulated Depreciation, December 31	3,208,371	3,304,492
PP&E, NET OF DEPRECIATION, December 31	1,581,690	1,485,569
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$1,581,690	\$1,485,569

NOTE: Enter all numbers as a positive.

NON-FAIR FUNDS RECONCILIATION FOR CAPITALIZED PROJECTS

Tulare County Fair

(Legal Name of Fair)

	Account Number	Estimated 2021	Proposed 2022
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900	140000	2,230,000
Other (Specify)	31900		
TOTAL RESOURCES		140,000	2,230,000
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000	140000	
Land	19100		
Buildings & Improvements	19200		2,230,000
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		140,000	2,230,000
RESOURCES APPLIED (Paid directly by Non-Fair Entity)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

December 3, 2021

F2021-11

TO: All Fairs

SUBJECT: Proposition 12 and Junior Livestock Auctions

In 2018, California voters approved the Farm Animal Confinement Initiative (Proposition 12). Proposition 12 requires that covered animals be housed in confinement systems that comply with specific standards for freedom of movement, cage-free design, and minimum floor space. The covered animals are identified as veal calves, breeding pigs, and egg-laying hens. Proposition 12 also prohibits the sale of covered animal products from farm animals confined in a manner that does adhere to the minimum confinement standard requirements into California commerce.

Proposition 12 goes into effect beginning January 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 and/or exhibiting egg-laying hens for the purpose of producing and selling shell or liquid eggs, or 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.

To ensure that your fair's Junior Livestock Auction (JLA) participants are prepared and compliant with the law during the 2022 fair season, we strongly encourage you to begin communicating with your fair's egg and market hog exhibitors, as well as the market hog processors, especially those processing hogs sold as "resale". The processors may require documentation showing proof of each hog's date of birth and Proposition 12 compliance for all hogs sold through a JLA, regardless of the hog's place of birth.

Based on regulations noticed in May 2021, it is being proposed that California pork producers with breeding pigs, for the purpose of producing and selling whole pork meat, will be required to be third-party certified. The third-party certification also applies to any out-of-state exhibition breeders who sell show pigs to California exhibitors. All market hogs sold through a JLA as resale may require documentation showing proof that they originate from a certified producer.



The CDFA Animal Care Program is proposing to modify regulation text and add documents related to the rulemaking file related to the Proposition 12 implementation. A 15-day written public comment period for these changes will begin on December 3, 2021 and end on December 17, 2021. Once the public comment period ends, a new regulations package will be submitted to the Office of Administrative Law for approval. The adoption of regulations is expected to occur on April 1, 2022 or July 1, 2022.

We will keep you updated with the most current information as we receive it, and we hope that all fair managers and stakeholders will participate in the next steps of the regulations process. Please continue to support the youth within our communities as we navigate through yet another challenge.

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/Prop12.html>.

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

Sincerely,

A handwritten signature in blue ink that reads "Michael W. Francesconi".

Mike Francesconi
Branch Chief

Enclosure

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



FARM ANIMAL CONFINEMENT

(HSC 25990-25994 (ALSO KNOWN AS PROPOSITION 12 INITIATIVE))



FAQ'S FOR CALIFORNIA FAIR & EXHIBITIONS STAKEHOLDERS 2022





FARM ANIMAL CONFINEMENT

(HSC 25990-25994 (ALSO KNOWN AS PROPOSITION 12 INITIATIVE))
FREQUENTLY ASKED QUESTIONS



FAQ's: Prop 12 FAQs for California Fair and Exhibitions Stakeholders

What is Prop 12?

- ♥ Ballot initiative passed in 2018 which set minimum confinement standards for specific farm animals raised in California and products from those animals sold in California.
- ♥ The law made it illegal to raise these farm animals in enclosures that do not meet these minimum space requirements.
- ♥ The law made it illegal to sell products from these farm animals in California that were not raised according to the minimum space requirements, regardless of if the animal was raised in California or out-of-state (<https://bit.ly/3kPu5Cx>).

Which farm animals are included under Prop 12?

- ♥ Egg-laying hen means any female domesticated chicken, turkey, duck, goose, or guineafowl kept for the purpose of egg production.
- ♥ Breeding pig means any female pig of the porcine species kept for the purpose of commercial breeding who is six months or older or pregnant.
- ♥ Veal calf means any calf of the bovine species kept for the purpose of producing the food product described as veal.

Which products from these animals are included under Prop 12?

- ♥ Shell eggs or liquid eggs means a whole egg of an egg-laying hen in its shell form or means eggs of an egg-laying hen broken from the shells.
- ♥ Whole pork meat means any uncooked cut of pork, including bacon, ham, chop, ribs, riblet, loin, shank, leg, roast, brisket, steak, sirloin, or cutlet, that is comprised entirely of pork meat of a breeding pig, or immediate offspring of a breeding pig.
- ♥ Whole veal meat means any uncooked cut of veal, including chop, ribs, riblet, loin, shank, leg, roast, brisket, steak, sirloin, or cutlet, that is comprised entirely of veal meat of a calf raised for veal.

What are the minimum confinement standards for these farm animals?

- ♥ All of these farm animals must be confined in a housing system in a manner that allows the animal to lie down, stand up, fully extend limbs, and turn around freely. In addition:
 - ♥ Egg-laying hen: minimum of the amount of usable floorspace per hen required by the 2017 edition of the United Egg Producers' Animal Husbandry Guidelines for U.S. Egg-Laying Flocks: Guidelines for Cage-Free Housing or in an enclosure other than a cage-free housing system (<https://bit.ly/3FuApr2>)
 - ♥ Breeding pig: minimum of 24 square feet of usable floorspace per breeding pig.
 - Breeding and gestation crates are not allowed
 - Farrowing crates are allowed
 - ♥ Veal calf: minimum of 43 square feet of usable floorspace per calf.



FARM ANIMAL CONFINEMENT

(HSC 25990-25994 (ALSO KNOWN AS PROPOSITION 12 INITIATIVE))

FREQUENTLY ASKED QUESTIONS



FAQ's: Prop 12 FAQs for California Fair and Exhibitions Stakeholders

What are the exceptions to Prop 12 related to California fairs and exhibitions?

- ♥ Prop 12 minimum confinement standards are not required during state or county fair exhibitions. For example, if a breeding pig is shown at a fair, she does not need to be housed with a minimum of 24 square feet while on the fairgrounds.
- ♥ Prop 12 minimum confinement standards are not required during transportation.
- ♥ Prop 12 minimum confinement standards are not required for a breeding pig during the five-day period prior to the breeding pig's expected farrowing date and while the breeding pig is nursing piglets.

How do the deadlines of Prop 12 relate to the 2022 fair season?

- ♥ For egg-laying hens the minimum cage-free requirement goes into effect after December 31, 2021. If a fair participant is raising egg-laying hens, then the hens must be housed according to Prop 12 after December 31, 2021 if the hens are residing in California and if shell eggs or liquid eggs from those hens are sold in California.
- ♥ For veal calves the minimum floorspace requirement of 43 square feet went into effect January 1, 2020. If a fair participant is raising a calf for the purposes of producing whole veal meat sold in California, then the calf must be raised according to Prop 12.
- ♥ For breeding pigs the minimum floorspace requirement of 24 square feet goes into effect after December 31, 2021. If a fair participant is raising a breeding pig in California, then the breeding pig must be raised according to Prop 12 after December 31, 2021. If a fair participant is raising the immediate offspring of a breeding pig for the purposes of producing whole pork meat sold in California, then the breeding pig dam of this market pig must be raised according to Prop 12 if the market hog is born after December 31, 2021, regardless of the hog's place of birth.

What do I need to do to ensure I am compliant with the law for 2022 fair season?

- ♥ Ensure your animals in California are confined according to Prop 12 requirements.
- ♥ If products from your fair animals will be sold in California (shell eggs, liquid eggs, whole veal meat and whole pork meat) in 2022, buyers of these products (processors, retailers) will likely require a letter documenting compliance with the law.
- ♥ If showing market hogs, the breeder of the market hogs must confine breeding pigs according to Prop 12. In addition, ask of a letter documenting this compliance with the law to ensure whole pork meat from the show pig will have access to the resale market in California.



FARM ANIMAL CONFINEMENT

(HSC 25990-25994 (ALSO KNOWN AS PROPOSITION 12 INITIATIVE))

FREQUENTLY ASKED QUESTIONS



FAQ's: Prop 12 FAQs for California Fair and Exhibitions Stakeholders

What is the difference between custom livestock harvest (not for sale) and FSIS inspected livestock harvest (for resale)?

- ♥ Under custom livestock harvest, the meat from veal calves and hogs is used by the animal's owner, members of the owner's household, nonpaying guests and employees. The whole veal meat and whole pork meat cannot be sold and is labeled "not for sale". There is no sale of whole pork meat or whole veal meat under Prop 12.
- ♥ Under FSIS inspected livestock harvest, the meat from veal calves and hogs is processed for resale. The sale of this whole veal meat and whole pork meat will fall under Prop 12 and the veal calves and breeding pigs (producing the market hogs) will need to be raised according to Prop 12.

What should I do as a fair CEO or Junior Livestock Auction Committee that manages livestock auction?

- ♥ Reach out to your processor to find out what requirements they need for hogs and veal calves processed for resale. For example, a processor may request documentation of hog date of birth and for hogs born after December 31, 2021 a letter documenting compliance with Prop 12 for the breeding pig dam of that market hog. A letter of Prop 12 compliance will need to follow the live animal after the animal is sold at a fair or exhibition.

To learn more and to sign up for Prop 12 updates, scan or click the below QR code, or visit <https://www.cdfa.ca.gov/ahfss/Prop12.html>

You can follow us on social media by scanning the below QR codes or by clicking on each individual QR code with your cursor. Email questions to: AnimalCare@cdfa.ca.gov



FARM ANIMAL CONFINEMENT

(HSC 25990-25994 (ALSO KNOWN AS PROPOSITION 12 INITIATIVE))



Commercial sale of all **Proposition 12** defined covered products must not be from covered animals **confined in a cruel manner*** even when covered products originate from covered animals raised outside of California

*Cruel manner is defined as confining animals in space smaller than described above or in a manner that prevents the animal from lying down, standing up, fully extending the animal's limbs, or turning around freely.



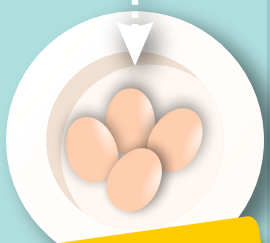
JANUARY 1, 2020

JANUARY 1, 2022

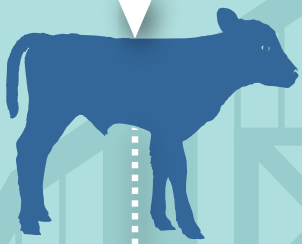


Egg-laying hens require a minimum of 144 square inches of floor space per hen.

FOOD PRODUCTS INCLUDE



SHELL EGGS
LIQUID EGGS



Calves raised for veal require a minimum of 43 square feet of floor space per calf.

FOOD PRODUCTS INCLUDE

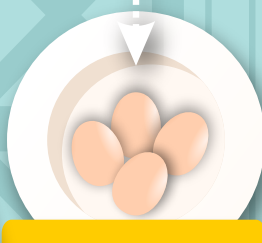


WHOLE UNCOOKED VEAL
UNCOOKED VEAL CUTS

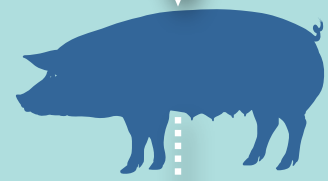


Egg-laying hens included require cage-free housing outlined in United Egg Producers 2017 Guidelines.

FOOD PRODUCTS INCLUDE

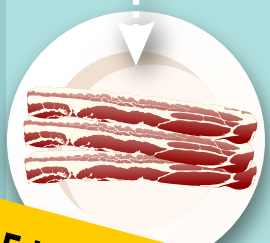


SHELL EGGS
LIQUID EGGS



Breeding pigs require a minimum of 24 square feet of floor space per pig.

FOOD PRODUCTS INCLUDE



WHOLE UNCOOKED PORK
UNCOOKED PORK CUTS



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

January 6, 2022

F2022-02

TO: All California Fairs

SUBJECT: 2022 State Rules for California Fairs

The California Department of Food and Agriculture, Fairs and Expositions Branch (F&E) is pleased to announce the release of the 2022 State Rules for California Fairs. The 2022 State Rules contains three addendums:

- Addendum I – Summary of Changes for 2022
- Addendum II – Exhibit Program Guidelines for Fair Management & Exhibit Staff
- Addendum III – Youth Agreement Letter, signed by 4-H, FFA, Grange, and F&E representatives

The Secretary's welcome letter for the 2022 fair season has been posted. The State Rules, addendums, and Secretary Ross' letter are attached and can also be found the [F&E website](#).

For any state rule questions/clarification, variance requests, or protest information please contact Mike Francesconi at mike.francesconi@cdfa.ca.gov or (916) 900-5365.

Sincerely,

Mike Francesconi
Branch Chief
Fairs & Expositions Branch

Enclosure





CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

January 4, 2022

The 2022 California Fair Season is upon us and there is no better time to reflect and appreciate what California fairgrounds have to offer to their communities. Our fairgrounds have been serving in so many different capacities throughout the pandemic, but we are ready for something more!

Each fair gives much to its community and in return, communities are the fairs' biggest supporters. This past year was no exception to the rule! The amount of support received in 2021 by the fair industry was a true representation of the impact our fairs have on their communities. This support and enthusiasm was especially significant as the fairs worked hard to make a comeback after a difficult year in 2020.

My hope is that in 2022 California fairs will have the opportunity to display their creativity and talents to the fullest. For many exhibitors and patrons, the annual fair is the one event of the year that they look forward to most. For fair staff and others, it's the event they have been preparing for over the past year and are eager to see come to fruition. Also very importantly, it is one of the very few events that allows many diverse groups to gather to celebrate culture, traditions, creations, and achievements.

The importance of California's agriculture is showcased in a variety of ways during the annual fairs. One of the most prominent ways is through exhibits. Agricultural exhibits not only entertain the public but also share information about an industry that is a vital part of the state but may be unfamiliar to them. Exhibits provide a sense of diversity while reminding fairgoers of the connections they share with others in the community. That is what makes our fairs' community so special!

I am excited for this fair season and proud to be a part of this effort. I want to thank you again for all your efforts and wish you the best!

Yours truly,

Karen Ross
Secretary



2022 STATE RULES FOR CALIFORNIA FAIRS



California Department of Food & Agriculture Fairs & Expositions Branch

Physical Address: 2399 Gateway Oaks Drive, Suite 210, Sacramento, CA 95833

Mailing Address: 1220 N Street, Sacramento, CA 95814

Phone: 916-999-3000

By signing and submitting an entry form the exhibitors and their agents, parents and leaders acknowledge and agree that they:

1. Understand and have read these State Rules and local fair rules;
2. Agree to abide by them;
3. Certify that all information on the entry form is true and accurate; and
4. Agree to comply with the fair's decision regarding any alleged violation of the State or Local Rules. In the event that it is determined there has been unethical treatment of animals or violation of state or federal regulations or of state or local fair drug policy rules, exhibitor names will be forwarded to the Fairs and Expositions Branch as well as given to the network of California fairs and to appropriate government agencies.

STATE OF CALIFORNIA

Gavin Newsom, Governor

Department of Food & Agriculture

Karen Ross, Secretary

Fairs & Expositions Branch

Mike Francesconi, Branch Chief

The Fairs and Expositions Branch will provide oversight of the State Rules of California.

STATE RULES ADVISORY COMMITTEE

The committee reviews and presents rules recommendations to the Branch Chief.

Patricia Conklin (Chair), Dixon May Fair

Tacy Currey, CA State Grange Representative

Dave Dillabo, Yuba-Sutter Fair

Jacky Eshelby, San Diego County Fair

Clay Freeman, CA State FFA Representative

Chris Garmon, Monterey County Fair

Laurie Giannini, Calaveras County Fair

Robin Hauck, Fair Industry Consultant

Cody Jacobsen, FFA Ag Instructor

Nicole Marshall, CA State 4-H Representative

Miki Martin, Western Fairs Association

Sandi Hurtgen-Montiero, California State Fair

Dr. Joan Dean Rowe, DVM, UC Davis VMTH

Evy Young, Orange County Fair

Fairs and Expositions Branch

Physical Address: 2399 Gateway Oaks Drive, Suite 210, Sacramento, CA 95833

Mailing Address: 1220 N Street, Sacramento, CA 95814

F&E Phone: (916) 999-3000

Branch Chief: (916) 900-5365

Official Protests: (916) 999-3000 or (916) 591-8791 (cell)

www.cdfa.ca.gov/fairsandexpositions

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PREFACE

1. The purposes of these rules are to:
 - a. Ensure educational and equitable competition;
 - b. Provide state-wide competition consistency; and
 - c. Maximize exhibitor and public safety.
2. These rules apply to all competitive exhibits conducted by District Agricultural Associations, citrus fruit fairs and county fairs in the State of California.
3. These rules cannot be waived or amended by anyone, including the fair board, management, or judge.
4. The Fairs & Expositions Branch (F&E) is the final and absolute interpreter of these rules. Only a fair may request, in writing a variance on their own behalf or on behalf of an exhibitor to a specific rule. This request must be made prior to the start of the fair or specific competition for which a variance is requested. If F&E approves a specific variance request it may approve a conditional variance with specific conditions. Any approved variance shall expire at the conclusion of the annual fair.
5. Fair Management and/or Board of Directors may grant variances to ownership rule in the instance of deceased animals, submission of late entries and refund of entry fees. Variances may be ruled upon by F&E at the request of Fair Management and/or Board of Directors.
6. F&E will distribute any corrections and additions to these rules to fairs. It is the fair's responsibility to make them available. F&E does not represent or endorse the accuracy, correctness or reliability of any advice, opinion, statement, or other information displayed by the fair in the distribution of corrections and additions to these rules. True and correct copies of all rules and any additions or corrections are available upon request at F&E during business hours, by mail or at www.cdfa.ca.gov/fairsandexpositions.
7. Fairs may create "Local Rules" that may be stricter than the State Rules but that may not circumvent the State Rules.
8. If a local rule is not printed in the exhibitor handbook the applicable State Rule will apply.
9. Competition at the California State Fair is not governed by State Rules for California Fairs.

GENERAL RULES FOR ALL DEPARTMENTS

I. DEFINITIONS

SEE ALSO JUNIOR and LIVESTOCK DEPARTMENTS.

1. **Amateur** - A person who engages in an event or activity as a pastime rather than a profession. (Does not apply to junior organizations and horse shows.)
2. **Cash Awards** - Monies paid to successful contestants. (Synonymous with Premiums.)
3. **Class** - A group of like exhibits that are judged together, a subcategory of a division.
4. **Competition** - A contest between two or more exhibits.
5. **Division** - A generalized category of exhibits or a group of classes.
6. **Entry** - An object, animal or collection of objects or animals intended for exhibit.
7. **Exhibit** - An entry becomes an exhibit when it is shown or judged at the fair.
8. **Entry Fees** - A fee charged to enter a competition. All entry fees shall be included with the proper forms on or before the competition deadline.
9. **Exhibitor** - The owner of the exhibit.
 - a. In the senior department, members of a family are considered as one exhibitor and co-owners of exhibits. This includes mother, father, unmarried minor children (under 18 years of age) and minor foster children.
 - b. In the senior department, in classes that require that the exhibit be the creative work of the owner, husband and wife are considered separate exhibitors.
10. **Extended Division** - A division or class open to legal residents or producers in the State of California and any additional territory that may be specified in the Local Rules. Unless otherwise designated, all divisions are "extended" and limited to the State.
11. **Judging Systems** -
 - a. American - The judging process to rank exhibits against one another and award one first placing, one second, etc.
 - b. Danish - The judging process to compare each exhibit on its own merit against the scorecard or recognized standard and award as many first placings, etc. as merited.
12. **Junior Department** - A department provided for youth. *See also Junior Department.*
13. **Juried Show** - Competition where the juror(s) determines which exhibits will be displayed and judged for awards.
14. **Large Animals** - Beef, Sheep, Swine, Dairy Cattle, Dairy Goats (*exception Nigerian Dwarf Goats, to be designated at local level, but cannot be both Large and Small*), Boer Goats, Market & Fiber Goats, Horse, Alpaca and Llama.
15. **Small Animals** - Poultry, Rabbits, Cavies, Pygmy Goats, Avian Species and Dogs.
16. **Local Division** - A division or class open only to legal residents or producers in the county or district in which the fair is held, and any neighboring county/district(s) that may be specified in the Local Rules.
17. **Open Department** - See Senior Department.
18. **Open Junior Class** - A class open to all Junior exhibitors having no Junior organization affiliation requirement.

19. **Exhibitor Handbook** - An entry book, prize list, contest book or other publication specifying rules and awards for fair contests.
20. **Producer** - One who, in the area specified, raises in normal marketable or commercial quantities, the specific type of animal or product entered.
21. **Professional** - A person who engages in an event or activity as a livelihood rather than as a hobby.
22. **Senior Department** - Any department not considered a junior department.

II. ELIGIBILITY

Entry Process

1. By signing and submitting an entry form the exhibitors and their agents, parents and leaders acknowledge and agree that they:
 - a. Understand and have read these State Rules and local fair rules;
 - b. Agree to abide by them;
 - c. Certify that all information on the entry form is true and accurate; and
 - d. Agree to comply with the fair's decision regarding any alleged violation of the state or Local Rules.
 - e. In the event that it is determined there has been unethical treatment of animals or violation of state or federal regulations or of state or local fair drug policy rules, exhibitor names will be forwarded to F&E as well as given to the Network of California fairs and to appropriate government agencies.
2. Exhibitors are responsible for obtaining entry form(s) & rules from fair and submit the form(s) and any required fees by the closing date as specified by Fair Management.
3. No entry form or entry will be accepted after the closing date for entries.
4. Entry deadlines can be extended by the fair's Board of Directors only if the extension is made prior to the original closing date. *See also Horse Show Department.*
5. Substitutions can only be made within a division. Substitutions must be made when the exhibit arrives at the fairgrounds, or for animal, when registration certificates are checked. In the livestock department a minimum \$5 penalty must be paid prior to judging for each substitution made by the exhibitor in excess of two in the division. *See also Horse Show Department.*
6. Requests for refunds must be made in writing to the fair and may be granted upon approval of the Fair Management.
 - a. Refunds may be made only because of sickness, accident, or death, cancellation of a class or return of entries for lack of exhibit space.
 - b. Non-selected exhibits in a juried show are not eligible for refunds.
 - c. For animal classes, request must be made prior to the event. Requests involving health or soundness of an animal must be accompanied by a veterinarian's certificate.

Ownership. Unless otherwise allowed in the exhibitor handbook, exhibitors must be legal owners of all entries. Ownership must be maintained through show date(s). *See also Junior Department and Horse Show Department.*

1. A complete exhibit eligible in more than one division and/or class will be entered and judged only in the division and/or class for which it best qualifies. Any exhibit not properly entered may be transferred to its proper class by Fair Management, whose decision may be changed only by the judge.
2. The Fair Management has the right to limit entries to facilities available and/or cancel any division or class in which there are not enough entries. Any return of entries or fees under this rule will be done on a nondiscriminatory basis. The decision of Fair Management under this rule is only appealable to the Chief Executive Officer (CEO), whose decision is final.
3. Fair Management may combine classes of 4 or less entries for meaningful competition.
4. Exhibitors may not submit the same entries to two or more fairs that require them to be on exhibit at the same time unless prior written approval has been obtained from both fairs. A copy of this approval must be submitted with entry forms.

Participation

1. In order to participate in a youth livestock program (excluding horse, cavies & dogs) at any California Fair, all exhibitors 9 years of age and older must obtain annual certification in the Youth for the Quality Care of Animals (YQCA) program or a comparable fair run program approved by the California Department of Food and Agriculture, Fairs and Expositions Branch. Those not certified are not eligible to participate at a California Fair.
2. The Fair Management shall deny entry or disqualify and remove any exhibit or exhibitor that is ineligible for competition under State and Local Rules or endangers the public or has violated State and Local Rules. The fair may require removal of the exhibitor and/or exhibit (including animals) from the fairgrounds.
3. Exhibitors, leaders, advisors, and parents found, after a chance to provide evidence and be heard before the Fair Management (CEO and staff) of unethical practices as set forth in the State and Local Rules or in actions inimical with the fair program shall result in the exhibit being disqualified and the forfeiture of any awards and/or privileges as may be deemed appropriate to the circumstances by the Fair Management. If the judging for the exhibit has not yet commenced the exhibitor, leaders, advisors, and parents may be denied entry in any exhibitions at the fair. The Fair Management shall report any such incidences of unethical or inimical behavior established by the fair as provided for in this rule, to F&E in writing and such reports may become the basis for any fair to refuse entries from the exhibitor, leaders, advisors, or parents for up to 5 years following the infraction.
4. Exhibits must be on exhibit as specified in the exhibitor handbook. Fair Management may allow late exhibit delivery or early removal of exhibits when it is in the best interest of the fair. Exhibits will not be removed from the fairgrounds before the release date printed in the exhibitor handbook except as determined by Fair Management in cases of sickness, accident, death, disciplinary actions requested by a youth program supervisor, or other circumstances which are in the best interests of the fair.
5. The exhibitor agrees to defend, indemnify, and hold harmless the fair, the county, and the State of California from and against any liability, claim, loss, or expense (including reasonable attorneys' fees) arising out of any injury or damage which is caused by, arises from or is in

any way connected with participation in the program or event, excepting only that caused by the sole active negligence of the Fair. The Fair Management shall not be responsible for accidents or losses that may occur to any of the exhibitors or exhibits at the fair. The exhibitor (or parent or guardian of a minor) is responsible for any injury or damage resulting from the exhibitor's participation in the program or event. This includes any injury to others or to the exhibitor or to the exhibitor's property.

6. Exhibitors, leaders, and advisors must be in good standing with the local and state organization(s) (4-H, Grange, FFA) to be eligible to exhibit at the fair.

Conflict of Interest Avoidance

1. Directors, Fair Management, Chief Executive Officer (CEO), and/or their spouses are not eligible to exhibit at their own district, county, or citrus fair except in timed events. Under no circumstances shall a director, fair management, CEO and/or their spouse be eligible to collect awards.
2. Department heads, judges, staff, anyone directly involved in the judging process, and their spouses are not allowed to exhibit or sign entry forms in any division in which they or their spouse are directly involved.
3. Minor children of Directors, Chief Executive Officer (CEO), Department Supervisors, staff and/or committee members may exhibit animals or articles which are the result of the child's own earnings or a gift made to the child, provided the requirements of pertinent rules are met. All other requirements for exhibiting must be met.

III. JUDGING

1. Judges should avoid any appearance of partiality and avoid unnecessary fraternization with exhibitors.
2. No person shall act as a judge in any division in which he/she or a member of his/her immediate family is an exhibitor, is in charge of an exhibit or division, in charge of a group of exhibitors, or a member of a group of exhibitors.
3. No person shall be allowed, under any circumstances, to interfere with the judge(s) regarding their adjudications, or with the fair's staff, or to offer any audible criticism of an exhibit or exhibitor. Violators of this rule shall be excused immediately from the competition and shall be subject to such additional penalties, including cancellations of awards, as the management shall consider proper.
4. The judge has the authority to:
 - a. Disqualify or transfer to the correct class any exhibit that does not meet the requirements of the division or class in which it is entered;
 - b. Disqualify any exhibit not properly cleaned or fitted;
 - c. Disqualify any exhibit that is in his/her opinion hazardous to public safety;
 - d. Examine the animals before entering the show ring; and/or
 - e. Refuse to make award to any animal that shows visible evidence of disease, deformity, or lameness.

No award will be made to exhibits eliminated under any of the above instances.

5. The judge may not waive State Rules.
6. The judge's decision is final. Fair Management may not request any changes in judges' rulings.
7. To encourage high standards, the judge shall award first, second, third place, etc. according to merit. If without merit, the judge shall make no award under any circumstances. The judge may award championships or other awards at his/her discretion for superior exhibits. This applies whether there are one or more exhibits in class.

IV. AWARDS AND SCORING

1. Fair Management is not responsible for errors on entry forms. No exhibitor shall be entitled to an award that has been disallowed as the result of his/her own error.
2. All divisions or classes will be judged under the American system and/or Danish system as stated in the fair's exhibitor handbook.
3. State "Judging Standards" are to be used where applicable. Local judging standards may be used if published in the exhibitor handbook.
4. Cash awards will be paid only as recorded on the signed Judging Sheet or judging affidavit and only to the exhibitor.
5. Fair Management shall withhold the payment of awards for exhibits that are determined ineligible under State and Local Rules and may recover awards that have been paid for ineligible exhibits.
6. No exhibitor shall receive more than two cash awards in any one class using American judging system. (See definition of exhibitor.)
 - a. When an exhibitor earns more than two awards in a class, the exhibitor will receive the two highest cash awards, and the lesser cash awards will be moved down the placings to other exhibitors; ribbons will be awarded as placed.
 - b. Any difference in payment limits under the Danish system of judging shall be printed in the exhibitor handbook.
 - c. When the fair combines classes, an exhibitor is entitled to two cash awards per each class that was combined. Judges should determine special awards as printed before combining.
7. Sweepstakes shall be awarded as specified in the exhibitor handbook based upon these scoring guidelines:
 - a. First award - 5 points; Second award - 3 points; Third award - 1 point.
 - b. Sweepstakes shall be awarded only when at least three separate exhibitors have achieved at least a combined point total of 30.
 - c. To receive sweepstakes awards, an exhibitor must have a minimum of ten points.
 - d. Sweepstakes points will be credited only to the exhibitor whose name appears on the entry form.
 - e. There are separate sweepstakes or high point rules for horse shows, which may be determined by the fair.

8. Ties which cannot be broken by the judge will be processed as follows (*See also Horse Show Department*):
 - a. 2-way tie for 1st place: Combine 1st and 2nd place money and divide equally between the two 1st-place exhibitors. The 3rd highest finisher receives 3rd place money etc.
 - b. 3-way tie for 1st place: Combine 1st, 2nd and 3rd place money and divide equally between the three exhibitors.
9. The fair will not guarantee sponsored donations.
10. Placing of ribbons does not guarantee correct judging placement. Only the official placing stated on the judging sheet(s) constitutes the final placement.

V. PROTEST

1. Protests will be considered only if there has been a violation of State or Local Rules that have not been enforced. Decisions of judges, veterinarians, weighmasters, breed callers, tail dock officials and timers cannot be protested and are final.
2. All Protests must be accompanied by a deposit of \$500.00 (cash, money order or certified check made payable to the fair). NOTE: The deposit will be returned if the protest is upheld. If the protest is upheld, the violator may be held liable for any portion of the direct costs incurred by the fair in the course of the protest resolution. Failure to reimburse the fair shall be cause for disallowing future entries in any of the network of California fairs.
3. Given the short duration of the fair:
 - a. The protestor shall make every effort to file the protest prior to judging. All protests must be filed in writing within 24 hours of the time of the cause of the protest and before conclusion of fair.
 - b. The fair will make every effort to resolve protests as quickly as possible. All exhibitors by entering an exhibit and all persons by filing a protest agree to cooperate with Fair Management to resolve protests in a timely manner.
 - c. Protests shall be adjudicated by Fair Management and/or members of Board of Directors.
4. Any exhibit involved in a filed protest before or during judging is eligible to compete until the protest is resolved.
5. Classes that involve a protested exhibit will not become official until the protest is resolved.
 - a. In championship or special award classes that involve the protested exhibit the judge shall also select 1st and 2nd runners-up in case of disqualification.
 - b. In the case of protest, the unofficial judging results may be used to prepare the sale list and other necessary information.
6. At the discretion of the CEO, judging can be delayed to allow time for the fair to resolve the protest if to do so does not unreasonably delay or disrupt the operations of the remainder of the fair judging and auction events.
7. Prior to judging the affected class, fairs may announce that an entry has been protested.

8. All questions concerning competition or non-protestable disputes or differences with staff or the exhibition not provided for under the State or Local Rules shall be referred to the CEO or their designee, whose decision shall be final.
9. Violations of State Rules may be appealed to F&E in writing.
10. An individual may appeal to F&E only after adjudication at the local level and only if:
 - a. The decision upholds a Local Rule that circumvents or is not in the spirit of a State Rule(s);
 - b. The individual can substantiate new and credible information that was not available at the time of the local decision; or
 - c. There was inappropriate adjudication at the local level that may have included conflict of interest, lack of due process, or a significant misinterpretation of rules.
11. A fair or state, national or international organization or subdivision thereof which has a significant stake in the interpretation of rules affecting the network of California fairs may make an appeal directly to F&E concerning multiple-fair issues, industry-wide issues, unavoidable conflict of interest or assistance in enforcing its own organization rules.
12. No protest will be accepted unless it:
 - a. Is filed or received, in writing, with a signed original and a signed duplicate copy;
 - b. Clearly states which rule has been violated;
 - c. States when the protestor first became aware of the facts and rule violation;
 - d. States the facts relied upon for the basis of the protest;
 - e. States that the protestor will cooperate with the investigation of the protest and that the protestor will be available and agrees to attend any hearing held to resolve the protest at the time and place directed by F&E;
 - f. Includes the names of supporting witnesses, with accessible phone numbers; and
 - g. Describes or attaches any documents relating to the protest, which must include the written decision issued by the local arbitrating body.
13. Fairs & Expositions Branch (F&E) must receive the appeal in writing within 24 hours from receipt of notice of local decision.
14. A hearing may be conducted at the discretion of F&E. The F&E Branch Chief may consult with and/or request that members of State Rules Advisory Committee participate in any hearing.
15. Once the Branch Chief has ruled on an appeal to F&E, no additional protest or appeal will be considered relating to that incident.

ADDITIONAL DEPARTMENT RULES

VI. AGRICULTURE, HORTICULTURE DEPARTMENT

Unless specified in the exhibitor handbook agricultural and horticultural products must have been produced by the exhibitor and exhibits must be at the stage of ripeness required by Sections [42513](#) and [42515](#) of the California Food and Agricultural Code in order to be considered for award.

VII. JUNIOR DEPARTMENT

Definitions. See also Section I, *Definitions*.

1. **Exhibitor** - The owner of the exhibit.
 - a. In the junior department, brothers and/or sisters are considered to be separate exhibitors.
 - b. In a college division market and showmanship classes the student designated on the entry form is considered the exhibitor.
2. **4-H, FFA, Grange Exhibitor** - Exhibitors who meet 4-H, FFA and Grange exhibitor requirements for the project(s) they enter.
3. **Independent Junior** - Exhibitor not eligible to compete in a certain category as a member of a 4-H, Grange or FFA junior organization.
4. **Open Junior Class** - A class open to all junior exhibitors and having no junior organization affiliation requirement.
5. **Ownership** - The growing, construction or purchase of exhibits as verified by the adult leader, teacher, or parent/guardian signature on the entry form for non-livestock exhibits, or as otherwise stated in the exhibitor handbook.
6. **Adult** - A parent, guardian, leader, instructor, or person whom the parent designates as responsible.

Exhibitor Age Requirements

1. FFA members may participate as members as early as entering into the seventh grade, until the end of the calendar year following the year of graduation from high school. (For example, a graduate this year is eligible until December 31 of next year.)
2. 4-H Age Requirements: The levels of membership for 4-H are age based. Each level is defined as follows:
 - a. **Primary Level:** Must be 5 years old as of December 31, 2020 to exhibit at fair. Primary membership ends when members qualify as junior members. Exhibitors who are under 9 years of age on or before December 31, 2020 are not eligible to compete in large animal (Beef, Sheep, Swine, Dairy Cattle, Dairy Goats, Boer Goats, Market & Fiber Goats, Horse & Llama) competitions at California Fairs.
 - b. **Junior, Intermediate, & Senior:** Must be 9 years old on or before December 31, 2020. Exhibitors are eligible to compete/exhibit through December 31st of the year in which they turn 19 years of age.
3. **Grange Members** must be at least 5 years old on January 1, 2021 to exhibit. They may exhibit until the end of the calendar year in which they reach age 19.
 - a. All **Grange Youth** must be 9 years old on January 1, 2021 to compete in large animal (Beef, Sheep, Swine, Dairy Cattle, Dairy Goats, Boer Goats, Market & Fiber Goats, Horse, Alpaca & Llama) competitions at California Fairs.
4. **Independent Exhibitors** must be at least 9 years old by January 1, 2021 to compete in large animal (Beef, Sheep, Swine, Dairy Cattle, Dairy Goats, Boer Goats, Market & Fiber Goats, Horse, Alpaca & Llama) competitions at California Fairs.
 - a. Exhibitors are eligible to compete/exhibit through December 31st of the year in which they turn 19 years of age.

- b. Youth may be ineligible to participate as Independent if documented disciplinary action involving their project(s) has been taken against them by 4-H, FFA or Grange organizations. Length of ineligibility to be determined by Fair Management.
- 5. **Special Divisions** - Youth under 9 years of age must exhibit in special small animal and non-livestock divisions designated by the local fair, with the exception of Pee Wee Showmanship.
 - a. Pee Wee Showmanship is a learning experience for youth 5 to 8 years of age. No premiums or monetary awards to be provided by the fair as well as no possibility of participating in the livestock auction. Participants should sign a release of liability/Hold Harmless statement provided by the Fair.
- 6. For non-livestock junior exhibitors showing in divisions and classes other than 4-H, FFA, Grange and Independent, the local Fair Management may set requirements as to age, grade, etc. If these requirements are not printed in the exhibitor handbook, Independent age rule above will apply.

Exhibit Eligibility

- 1. Junior exhibitors must own and/or grow or construct their exhibits.
- 2. 4-H, FFA and Grange Exhibitors:
 - a. 4-H, FFA and Grange animal project members must be enrolled in the project for at least 60 days (120 days for horse and market beef) immediately preceding the opening day of the fair or event if held separately from fair in the case of horse shows.
 - b. Eligibility of a project according to 4-H, FFA, or Grange rules shall be determined by the exhibitor's 4-H Youth Advisor, FFA Advisor, Grange Youth Advisor, Local Leader, or designee.
- 3. Advisor, leader, teacher, or parent/guardian signature on the entry form is required by the fair certifying that:
 - a. Projects have been under their supervision in accordance with the rules and regulations of the organization and the fair; and
 - b. The entry is the project of the exhibitor and is eligible for exhibit.

Failure or refusal of such advisor, leader, or parent/guardian to sign the required entry form will prevent the exhibitor from entering that particular class(es).
- 4. Independent exhibitors must enter an open junior or Independent class unless one is not available. If an open or Independent class is not available, junior exhibitors may enter an appropriate 4-H, FFA or Grange class. Division and/or class placement of Independents may be determined by Fair Management.
- 5. **Juniors who have been 4-H, FFA or Grange project members within 60 days (120 days for horse and market beef) prior to the fair are not eligible to compete in that project as Independent exhibitors or enter project(s) under a different organization. (Please refer to 4-H/FFA/Grange/Fairs & Expositions Youth Agreement at www.cdfa.ca.gov/fairsandexpositions for more information).**
- 6. All junior exhibitors must have project management records and proof of supervision available as to the length of project.

7. Independent junior exhibitors entering market animals must provide Fair Management with a picture of their animal, appropriate proof of ownership, permanent tag, tattoo and/or hog ear notch information 120 days prior to the fair for beef and 60 days for sheep, swine, and goats.
8. All junior exhibitors must have “on ground” supervision by a responsible adult.

Senior Department Restrictions

1. Junior exhibitors and junior organizations may be allowed to enter exhibits in senior department classes for which they are eligible only when:
 - a. “All Other” classes are not available; or
 - b. A class for the exhibit is not provided in the junior department; or
 - c. It allows participation in featured breed and/or sponsored association shows as defined by fair management. The junior exhibitor must also exhibit the project in the junior division.
2. Junior horse exhibitors may be allowed to enter the Senior Department horse show unless Local Rules prohibit.
3. Animals entered as individuals in the junior department cannot be entered in group classes of the senior department and vice versa.
4. When violations to rules 21-23 occur the junior exhibitor is not eligible for 12 months following the infraction to exhibit in that animal species or division (non-livestock) as a junior at any California fair.

Livestock and Horse Exhibits, Ownership

1. Animal and horse projects must be owned (and leased horses as specified in this document) solely by and under the exhibitor’s care and management and under the supervision of the organization in which the project will be shown as specified below. The official ownership date is the date shown on the receipt of sale unless the animal was bred by the exhibitor. The days are counted prior to the opening day of the fair unless the event in the case of horse shows is held separately from the Fair. Ownership must be maintained through show date(s) of fair or event. *See also VIII Livestock Department.*
 - a. Market animals: Beef - 120 consecutive days; and 60 consecutive days for swine, sheep, veal, and goats.
 - b. Breeding and feeder animals: 30 consecutive days.
 - c. All small market animals (rabbits and poultry): 30 consecutive days.
 - d. All horses and llamas: leased or owned 120 consecutive days.Fairs will determine the ownership period requirement for any other animal species (e.g., potbellied pigs).
2. No animal exhibit (excluding rabbit & poultry) owned by a chapter or club, conducted as a joint project by two or more individuals, or jointly owned by two or more individuals is eligible in the junior department, unless the division or class specifically so states.
3. Under no circumstances may an exhibitor concurrently enter the same species of animal or bird (horses, beef cattle, dairy cattle, swine, sheep, dairy goats, meat goats, pygmy goats, poultry, pigeons, or rabbits) in FFA, 4-H, Grange, and Independent classes of the junior

department (**Please refer to 4-H/FFA/Grange/Fairs & Expositions Youth Agreement at www.cdfa.ca.gov/fairsandexpositions for more information**).

4. No junior exhibitor may exhibit an animal in a market class once it has been sold as a market animal through a fair junior livestock auction. These animals may be shown following the 30 consecutive day ownership requirement as breeding animals only. All champion and reserve champion market animals will be permanently identified by the fair if sold through a fair junior livestock auction unless these animals are sold at a terminal sale with no live animal pick-up.
5. Animals shown in showmanship must be owned (or leased for horses) by the exhibitor, entered by the exhibitor and shown in an appropriate market, breeding/conformation, or performance class. If dog showmanship is the only class offered, dogs are eligible for showmanship without competing in performance or conformation classes. If the exhibitor has a market animal that does not meet the weight requirements and as a result may not show in an individual market class, the exhibitor may use this animal for showmanship if and only if this animal is the only animal the exhibitor has brought to the Fair.
6. **Horse exhibits:**
 - a. Proof of ownership or lease must be available at check-in time.
 - b. Leased horses cannot be shown for conformation in the halter horse division.
 - c. 4-H, FFA, Grange and Independent exhibitors may show leased horses, provided the member has responsibility for the care and management of the horse during the period of the lease; and the signed lease between owner and member, with a clear picture of a side view of the horse or some permanent identification is filed at least 120 consecutive days prior to the fair or event/horse show if held separately from the fair, at the County 4-H, FFA, or Grange office, or with a person designated by those offices. Independent exhibitors must file with the fair office.
 - d. Junior exhibitors cannot ride or show stallions unless it is specifically provided for by the breed association and in that case only in those specific breed classes at an US Equestrian sanctioned show.

Livestock & Horse Exhibits, Other

1. Junior exhibitors are expected to groom and care for their animal(s) when at the fair. They shall refrain from accepting active assistance from adults and non-exhibiting youth unless the junior exhibitor is actively engaged, and the assistance is only for instruction. Local fair rules will determine enforcement.
2. Junior exhibitors in 4-H, FFA, Grange and Independent classes must wear properly strapped headgear in mounted or horse-drawn vehicle competition. Headgear must be approved by American Society for Testing and Materials / Safety Equipment Institute.

VIII. LIVESTOCK DEPARTMENT

See also Livestock rules in Section VII Junior Department.

Definitions (*See also Section I Definitions.*)

1. **All Other Breeds** - Breeds not previously listed that are from recognized breed associations within the specie.
2. **Breeder** - Owner of the dam at conception. Also, owner of the egg donor for ovum/embryo transfer.
3. **Drug** - a) any substance intended for use in the diagnosis, cure, mitigation, prevention, or treatment of disease; and b) any substance, except food and water, which is intended to affect the structure or function of the body of any exhibit animal.
4. **Exhibitor** - The owner of the exhibit.
 - a. In the senior department, members of a family are considered as one exhibitor and co-owners of exhibits. This includes mother, father, unmarried minor children (under 18 years of age) and minor foster children.
 - b. In the junior department, brothers and/or sisters are considered to be separate exhibitors. See Section VII for definition of junior.
 - c. In college division market and showmanship classes the student designated on the entry form is to be considered the exhibitor.
5. **Grade-Crossbred** - Animals which do not meet registration requirements.
6. **Nurse Cow** - Cow that is not the natural nursing mother.
7. **Pony** - For non-breed horse shows, ponies are those horses standing less than 14.2 hands (56.8 inches) high. For breed horse shows and registered classes within non-breed shows, refer to the breed association rules which apply.
8. **Purebred Animal** - An animal the breeding of whose sire and dam traces directly to registered animals of the same breed.
9. **Purebred Registered Animal** - An animal that is registered with a recognized breed association and that meets the breed association's requirements of purebred.
10. **Range Registered Animal** - Animals that have been issued range certificates in lieu of full registration certificates.
11. **Recognized Breed Associations** - Organizations which maintain pedigrees, issue certificates of registration, and maintain a permanent office.
12. **Recorded Grade** - An animal that is registered or recorded with a recognized breed association and does not meet that association's purebred registration requirements.
13. **Replacement Female** - A heifer, ewe, gilt, or doe raised for the purpose of replacing another female within a reproductive herd, or flock. Replacement females may be exhibited and considered as non-terminal auction animals.
14. **Veal** - Bovine primarily fed with milk or milk replacer. Local fair will establish guidelines for weights according to local industry standards of market animals.

Participation

1. Exhibitors must be able to prove ownership.
2. Exhibit animals will not be muzzled while on the fairgrounds.

3. Any animal that does not meet class requirements of weight, age, identification, etc. will not be paid premiums.
4. No animal may be entered in more than one division in the Livestock Department unless provided for in the specifications of the division. However, market or feeder animals may be entered in both divisions for individual and pens of market or feeder animals.
5. Animals entered in market or feeder divisions may not be entered in breeding divisions.

Animal Identification

“Please Notice” - It is unlawful to remove official identification.

1. All animals (except horses or market and feeder animals) shall be identified by a permanent number (ear tag, tattoo, photo or drawing, or brand required by breed association, ear notching or microchip) on the animal which matches the number recorded on the entry form.
2. When identification numbers are in both ears and are different, both numbers shall be recorded on the entry form.
3. Registered dairy cattle shall meet their breed associations' requirements for identification.
4. An exhibitor may not use the same permanent marking on more than one animal of the same breed and sex during: any five-month period for swine, any two consecutive calendar years for sheep, or any 12-month period for all other livestock (except that pigs may have the same litter mark).
5. For market and feeder animals, an identifying number will be placed or attached to the animal by the fair, or designee, and must be on the animal at all times or awards will not be paid.

Market Animals

1. All market animals owned by Independent juniors shall not be discriminated against by the sale program.
2. If the fair requires a terminal sale, the Local Rules must state it in the exhibitor handbook. Exhibitors and their parents or guardians must agree that upon entry into market competition and qualification by the market judge, the animal(s) will be sold and processed.
3. Desirable market weight will be a consideration in market animal judging.

Breeding Animals Exhibit Requirements

1. To qualify for exhibit and judging, the following information must be provided on the entry form by the closing date of entry:
 - a. Identification of each animal at least by
 - i. dam, birth date and ear tag, notching, tattoo, photo, or drawing; or by
 - ii. the registration number.
 - b. Sire's registration number for Get of Sire entries.
 - c. Dam's registration number for Produce of Dam entries.
2. If the above information is completed after close of entry, a \$5 penalty fee per entry may be required by the fair prior to judging to qualify for judging.

3. Individual animals shown in group exhibits need not be identified either on the original entry form or on supplementary entry forms unless required by a local rule.
4. Grade or Unregistered Purebred Animals by Registered Sire
 - a. Animals that have been registered as purebred by a breed association are not eligible in grade or unregistered classes.
 - b. Commercial unregistered animals including range, stocker, feeder, and replacements, and Range Registered or Recorded Grade animals are ineligible in Registered or Purebred divisions.

Registered Purebred Animal Registration Certificates

1. All animals in "registered purebred breeding animal" divisions must be registered and recorded with a United States (U.S.) breed association in the exact name of the exhibitor (owner) as declared on the entry form, except for:
 - a. Pigs, 12 months or younger, which are still owned by the breeder. Litter registrations are acceptable if recorded with their breed association and if they identify the litter by birth date, sire, dam, and ear notching; and
 - b. Animals whose breed association requires an inspector's approval before registering. The animal cannot be more than 12 months of age on the opening day of the fair. Exhibitors may present a statement by the secretary of the association stating that the animal is eligible to be registered. This statement must identify the animal by birth date, sire, dam, and ear tag, tattoo, or notching.
2. Original registration certificates, a stamped duplicate issued by a U.S. breed association, or other documents mentioned above must be presented to the management when the animals arrive on the fairgrounds and must be kept on hand.
 - a. Original registration certificates faxed to the fair by the U.S. breed association will also be accepted and retained by the fair. Photocopies, letters, and telegrams are not acceptable.
 - b. Clerks are instructed to correct entry records exactly as shown on the certificate. (Any exceptions will be based solely upon the recognized U.S. breed association's standard practices for issuing registration certificates. A written verification from the association of any deviation in issuing practices must be on file with F&E.
3. When the owner and breeder names are not exactly the same on the registration certificate, the fair will hold all of the exhibitor's awards until the fair receives a statement from the breed association verifying that the various names are recognized as the owner and/or breeder and including the owner's mailing address.
4. No deviation from or alteration in the information on a registration certificate will be permitted unless clearance in writing is first obtained from the breed association that issued the certificate. Evidence of any attempt to alter information on a registration certificate shall be reported immediately to F&E and may become the basis for any California fair to refuse entries from the exhibitor and/or its agent.

IX. ANIMAL SPECIES RULES

State and Federal regulations concerning animal weighing and harvesting, and beef and pork promotion assessments also apply.

Cattle (Beef, Dairy, Veal)

1. Yellow transportation slips issued by the fair are mandatory when transporting cattle to and from the fair. ([CA Food & Ag Code 21054](#)).
2. Brand Inspection requirements for cattle ownership will be enforced (CA Food & Ag Codes [21051f](#), [21702](#), [21703](#)).
3. **Beef Cattle**
 - a. Market/feeder beef are steers and heifers only.
 - b. All Registered Purebred Breeding females 24 months of age or older on the opening day of the fair must: (1) have a calf; or (2) show obvious signs of pregnancy; or (3) have a veterinarian's certificate of pregnancy; or (4) have a veterinarian's certificate stating that the animal is or has been an embryo producing female.
4. **Dairy Cattle.** Registered Purebred junior and senior yearlings in milk must be shown as two-year-old in both the individual and group classes.
5. **Veal.** "Veal" refers to steers, bulls, and heifers.

Sheep

1. **Tail Docking** - To qualify for exhibit market lambs must be docked such that the tail (dock) is healed and can be lifted from the exterior. Lambs that have no dock will not be eligible.
2. Lambs must show lambs teeth.
3. Market/feeder sheep are wethers and ewes only.
4. Registered Purebred Breeding Animals
 - a. Flock numbers, and not registration numbers, shall be used to identify all entries. Flock numbers and breeder's initials, name or association prefix shall be on commercially used tags attached to the ear or tattooed in the ear for yearlings and lambs bred by the exhibitor. Lambs born from a purchased, bred ewe can bear the ear tag of the owner at the time of birth. They do not have to have original breeder's ear tag.
 - b. An exhibitor may not use the same flock number on more than one animal during any two consecutive calendar years.
5. Natural Colored Sheep may show in "All Other Breeds" division when a separate division is not offered.
6. Certified registered and pedigree listed sheep with certificates are eligible to exhibit.

Wool

1. Only complete fleeces sheared from sheep owned by the exhibitor and in the grease are eligible for competition. Manufacturers and dealers are excluded.
2. Fleeces shall not be more than 12 months growth. The definition of "12 months" shall be the definition commonly accepted by the wool trade. Thus, if a fleece is actually slightly more than 12 months growth, due to unavoidable delay in obtaining shearers, or by weather, it shall be termed "12 months" wool.

3. No wether fleeces may be included.
4. Each exhibitor will be limited to two fleece entries in one class, except for the group class. A group of fleeces must be owned by one exhibitor, and each fleece must have been judged in individual fleece classes.
5. The judge may classify or reclassify fleeces before making awards.
6. Fleeces shall be rolled, flesh side out and placed in a clear plastic bag. Paper twine is discouraged.

Swine

1. Market/feeder swine are barrows and gilts only.
2. All Registered Purebred Breeding females junior yearling or older must have raised a litter of pigs to be eligible for exhibit.
3. Potbellied Pigs must be registered with the National Committees on Potbellied Pigs, Potbellied Pig Registry Service, Inc., or the International Potbellied Pig Registry.

Goats

1. Dairy Goats

- a. Registered Purebred Breeding Animals:
 - i. Animals with a "Certificate of Registry" (Blue Border) issued by the American Dairy Goat Association are eligible.
 - ii. Animals with a "Certificate of Registry" (Brown Border) issued by the American Dairy Goat Association are not eligible.
 - iii. The American Goat Society issues registration certificates for purebred animals only.
- b. Recorded Grade Breeding Animals: All animals registered Experimental (Blue Border Experimental), or Recorded (Brown Border Recorded) including Experimental, Native on Performance and Native on Appearance.

2. Pygmy Goats

- a. All animals must be registered with either the American Goat Society, Inc., or the National Pygmy Goat Association.
- b. Either horned, tipped or de-horned animals are permissible.

3. Angora Goats

- a. All animals must be registered with the American Angora Goat Breeders Association, Rock Springs, Texas.
- b. Either long or short clips are permissible.

4. Boer Goats

- a. All animals must be registered with the American Boer Goat Association, the International Boer Goat Association, Inc., the IBGA or the Canadian Boer Goat Association. Original registration certificate is required and must be in the owner's name.
- b. Either horned, tipped, or de-horned animals are permissible.

5. Market Goats

- a. Market goats are wethers and does only, no bucks allowed.

- b. Market goats must show milk teeth.
- c. Either horned, tipped, or de-horned animals are permissible.

X. ANIMAL HEALTH RULES

Fairs will make a reasonable effort to enforce state and federal animal health regulations, and they have the right to seek assistance from the appropriate agencies. For assistance or an entry permit contact the California Department of Food & Agriculture (CDFA), Animal Health and Food Safety Services (AHFSS) Animal Health Branch (AHB). Headquarters: 1220 N St., Sacramento, CA 95814, (916) 900-5052.

Eligibility. *See also Eligibility Rule II - 1.*

1. Any inhumane activity to animals by the exhibitor, as determined by fair management in consultation with the fair veterinarian, may cause disqualification, forfeiture of awards, and removal of the exhibit or exhibitor from the fairgrounds
2. Animal health decisions will be made in the best interest of the animal and for the other animals at the fair as determined by fair management in consultation with the fair veterinarian.
3. No animal that shows any evidence of any active, unsightly, or communicable disease, or any unsightly disease or other condition shall be admitted or allowed to remain on the fairgrounds.
4. No animal shall be admitted to a fairgrounds from any premises under quarantine for disease.
5. Management reserves the right to require health inspections and/or diagnostic tests to be performed before, during or after animals are on the fairgrounds and to implement disease control procedures, which may become necessary in the event of an emergency. The health of animals, when determined by the official veterinarian, shall be final. Exhibitors who refuse to allow their animals to be examined shall be disqualified and such violation shall be reported to F&E. No refund will be made.
6. All exhibitors must comply with all state and federal animal health regulations and the fair's health requirements, including submittal of the fair's certificate of animal medication. State animal health officials may enforce additional entry requirements if there is a disease outbreak in California or other states. This may include disease testing or restrictions on entering certain geographical areas.
7. Drench guns are not approved for use while on the fairgrounds. Anyone found to be using any type of drench gun to administer liquids or paste into any animal without the supervision and direction of the official fair veterinarian and/or designated fair official will result in exhibit and/or exhibitor being disqualified.
8. Castration sites shall be healed and free of inflammation.
9. Sellers are responsible for animals that are condemned or rejected at processing centers, unless contamination/injury occurred after the sale.

Use of Pharmaceuticals in Market Animals:

1. Signature on entry form signifies compliance with all manufacturer and veterinarian pharmaceutical, biologic and chemical instructions and withdrawal requirements, and that all off-label treatments to market animals have been administered lawfully in accordance with a

prescription from a California-licensed veterinarian whose statement notes dosage, date, and purpose for administration.

2. All exhibitors must advise management of any drugs and medications administered to an animal that might still be detected at the time of showing and at meat inspection. The name of the drug, its purpose, withdrawal time, route, time, and date of administration must be presented to management prior to the showing and sale of the animal. Livestock treated within the specified withdrawal period cannot be sold without notifying the buyer.
3. Exhibitors must complete the fair's medication certificate prior to sale.

CATTLE

Cattle Entries from California

1. All female dairy cattle four (4) months of age and over must bear evidence of official calfhood vaccination against brucellosis with a legible, official tattoo visible in the right ear.
2. All dairy cattle, all beef bulls 18 months of age and over, and non-virgin beef bulls less than 18 months of age changing ownership require an official identification eartag.
3. Acceptable methods for official identification of cattle include:
 - a. Official USDA individual identification eartags:
 - i. National Uniform Eartagging System (NUES) eartags:
 - USDA metal brucellosis calfhood vaccination (orange) eartags for females
 - USDA metal "silver brite" eartags
 - ii. Animal Identification Number (AIN) eartag (15 digits long, must begin with 840, usually Radio Frequency Identification Devices [RFID])
 - b. Breed registration tattoos.
4. It is unlawful to remove official identification eartags. Requests to remove an official identification eartag must be submitted to CDFA, AHFSS in writing at least 72 hours prior to the need to remove the eartag. The request must include a photo of the eartag, the reason the eartag must be removed, and all other official eartags on the animal.

Cattle Entries from Other States

1. All exhibition cattle entering California require individual official identification, an Interstate Livestock Entry Permit issued within 15 days prior to entry, and an Interstate Certificate of Veterinary Inspection (ICVI) with an inspection date within 30 days before movement into the state. Official identification must be listed on the ICIV.
2. Acceptable methods for official identification of cattle include:
 - a. Official USDA individual identification eartags:
 - i. National Uniform Eartagging System (NUES) eartags:
 - USDA metal brucellosis calfhood vaccination (orange) eartags for females
 - USDA metal "silver brite" eartags
 - ii. Animal Identification Number (AIN) eartag (15 digits long, must begin with 840, usually Radio Frequency Identification Devices [RFID])
 - b. Breed registration tattoos.

3. It is unlawful to remove official identification eartags. Requests to remove an official identification eartag must be submitted to CDFA, AHFSS in writing at least 72 hours prior to the need to remove the eartag. The request must include a photo of the eartag, the reason the eartag must be removed, and all other official eartags on the animal.
4. Testing and/or vaccination requirements include the following:
 - a. All female dairy cattle four (4) months of age and over must bear evidence of official calfhood vaccination against brucellosis with a legible, official tattoo visible in the right ear.
 - b. All sexually intact dairy cattle six (6) months of age and over require a negative tuberculosis (TB) test within 60 days prior to entering California or must originate from a TB accredited free herd with documentation of the herd number and test date.
 - c. Cattle do not require a brucellosis test unless originating from a designated brucellosis surveillance area.
 - d. All bulls 18 months of age and over, and non-virgin bulls less than 18 months of age, require a negative PCR trichomoniasis test performed within 60 days prior to entry, except bulls used solely for exhibition that were confined to the exhibition location, without access to mature female cattle and will return directly to the state of origin after exhibition. If testing is required, the sample must be run individually and cannot be pooled.

SHEEP AND GOATS

Sheep and Goat Entries from California

1. All sheep and goats entering fairs require individual official identification that must be kept on the animals. Acceptable methods of official identification of sheep and goats include:
 - a. Official USDA individual identification eartags:
 - Animal Identification Number (AIN) eartags (15 digits long, must begin with 840, usually Radio Frequency Identification Devices [RFID])
 - Scrapie eartags: either flock identification eartags (flock identification number with individual animal number) or serial eartags (alphanumeric combination for individual animal).
 - b. Legible breed registration tattoos in the ears (or tail-web of earless goats) if accompanied by breed association registration papers. Breed associations that are approved by USDA to serve as official identification can be found at USDA's scrapie program website, https://www.aphis.usda.gov/aphis/ourfocus/animalhealth/sa_animal_disease_information/sheep-goat/registry-tattoos-as-official-id.
 - c. Electronic implants (microchips) when accompanied by registration papers and microchip scanner. Microchips must be ISO 11784/11785 compliant, contain 15 digits, and begin with 840. Since 2019, microchipped sheep and goats must be tattooed with a legible "E" if the implant is at the base of the ear or an "ET" if the implant is in the tail fold; the tattoo must be at least 0.3 inches high in the ear, or in the case of earless animals, the tail fold.
2. It is unlawful to remove official identification eartags. Requests to remove an official identification eartag must be submitted to CDFA, AHFSS in writing at least 72 hours prior to the

need to remove the eartag. The request must include a photo of the eartag, the reason the eartag must be removed, and all other official eartags on the animal.

3. Fairs will not accept:

- a. Animals from scrapie-infected flocks, scrapie source flocks, or scrapie “non-compliant” flocks
 - b. Animals that are scrapie-positive, scrapie suspects or scrapie exposed unless they have been evaluated and approved for exhibition by the state scrapie epidemiologist.
4. Fairs will keep records of the consignor, buyer, and animal identification for five (5) years when animals change ownership in a public sale at the fair.
5. Fairs will try to accommodate Scrapie Flock Certification Program members with separate space if practical. Breeding animals should be housed in separate enclosures or locations from animals that are not in the certification program, if practical.
6. Sheep or goats within 30 days pre-or post-parturition, or with vaginal discharge, shall if practical, be kept separate from animals from different flocks and in an area that can be properly cleaned and disinfected.

Sheep and Goat Entries from Other States

1. All exhibition sheep and goats entering California require individual official identification, an Interstate Livestock Entry Permit issued within 15 days prior to entry, and an Interstate Certificate of Veterinary Inspection (ICVI) with an inspection date within 30 days before movement into the state with the following scrapie statement “The animals are not scrapie positive or suspect or from a scrapie non-compliant flock”. Official identification must be listed on the ICVI.
2. Acceptable methods of official identification of sheep and goats include:
 - a. Official USDA individual identification eartags
 - Animal Identification Number (AIN) eartags (15 digits long, must begin with 840, usually Radio Frequency Identification Devices [RFID])
 - Scrapie eartags: either flock identification eartags (flock identification number with individual animal number) or serial eartags (alphanumeric combination for individual animal).
 - b. Legible breed registration tattoos in the ears (or tail-web of earless goats) if accompanied by breed association registration papers. Breed associations that are approved by USDA to serve as official identification can be found at USDA’s scrapie program website, https://www.aphis.usda.gov/aphis/ourfocus/animalhealth/sa_animal_disease_information/sheep-goat/registry-tattoos-as-official-id.
 - c. Electronic implants (microchips) when accompanied by registration papers and microchip scanner. Microchips must be ISO 11784/11785 compliant, contain 15 digits, and begin with 840. Since 2019, microchipped sheep and goats must be tattooed with a legible “E” if the implant is at the base of the ear or an “ET” if the implant is in the tail fold; the tattoo must be at least 0.3 inches high in the ear, or in the case of earless animals, the tail fold.

3. It is unlawful to remove official identification eartags. Requests to remove an official identification eartag must be submitted to CDFA, AHFSS in writing at least 72 hours prior to the need to remove the eartag. The request must include a photo of the eartag, the reason the eartag must be removed, and all other official eartags on the animal.
4. Rams six (6) months of age and over imported into California require a negative *Brucella ovis* test within 60 days before entry OR must originate from a *Brucella ovis* certified free flock. The ICVI must include the animal's official identification number, test results, name of the approved laboratory, date of the test, and the "*Brucella ovis* free flock number", if present.

SWINE

Swine Entries from Other States

1. All exhibition swine entering California require individual official identification (ID), an Interstate Livestock Entry Permit issued within 15 days prior to entry, and an Interstate Certificate of Veterinary Inspection (ICVI) with an inspection date within 30 days before movement into the state. Official identification must be listed on the ICVI.
2. Acceptable methods for official identification of swine include:
 - i. National Uniform Eartagging System (NUES) eartags:
 - USDA metal "silver brite" eartags
 - USDA plastic swine eartags
 - ii. Animal Identification Number (AIN) eartag (15 digits long, must begin with 840, usually Radio Frequency Identification Devices [RFID])
 - iii. Premises Identification Number (PIN) eartags.
- b. Ear notches or tattoos (ear or inner flank) if recorded with a purebred registry association with registration papers attached to the ICVI
3. It is unlawful to remove official identification eartags. Requests to remove an official identification eartag must be submitted to CDFA, AHFSS in writing at least 72 hours prior to the need to remove the eartag. The request must include a photo of the eartag, the reason the eartag must be removed, and all other official eartags on the animal.
4. No testing, including brucellosis and pseudorabies, is currently required.

EQUINE

Equine Entries from Other States

1. All exhibition equine entering California require individual official identification, an Interstate Certificate of Veterinary Inspection (ICVI) with an inspection date within 30 days before movement into the state, and evidence of a negative Equine Infectious Anemia (EIA) test performed at a USDA-approved laboratory within 12 months before the date of entry. A pending EIA test result does not satisfy the entry requirement. The requirements apply to horses, ponies, mules, donkeys, burros, and zebras.
2. Instead of an ICVI, equine may be moved on an Extended Equine CVI (EECVI) Movement Permit, also known as an equine passport.
3. Acceptable methods for official identification of equine include:

- a. Complete written physical description of the animal that includes the animal's name, age, breed, sex, color, distinctive markings including brands, whorls, and scars, and any form of identification such as tattoo or microchip, if present.
- b. Series of four (4) photographs with four (4) views (left-side, right-side, front view, and a view from behind).
- c. Unique individual identification tattoo or brand associated with an official equine registry. Official registration papers must accompany the animal.
- d. Electronic implants (microchips) that are ISO 11784/11785 compliant and contain 15 digits. Microchips are implanted in the nuchal ligament on the left side of the neck. A microchip scanner should accompany the animal.

POULTRY

Poultry Entries from Other States

1. All exhibition poultry entering California require official identification (ID) and an Interstate Certificate of Veterinary Inspection (ICVI), unless coming from a flock participating in the National Poultry Improvement Program (NPPI) and accompanied by the documentation required by that program (VS Form 9-3).
2. All exhibition poultry entering California shall be free of any evidence of Avian Influenza, Virulent Newcastle Disease, and all other contagious diseases.
3. Acceptable methods of official identification of poultry include:
 - a. Identification devices or methods approved for use in the NPPI, such as sealed and number leg bands or wing bands.

RABBIT AND CAVY

Rabbit and Cavy Entries from Other States

1. All rabbits and cavies are recommended to have an Interstate Certificate of Veterinary Inspection (ICVI). An ICVI is required if coming from a state affected by Rabbit Hemorrhagic Disease (RHD). Animals must be inspected by an accredited veterinarian within 72 hours prior to shipping to California. The following statements, listed on California's regional quarantine, must be included on the ICVI:
 - All rabbits and hares in the shipment have been examined for and found free of communicable diseases, and
 - All rabbits and hares have originated from a single premise that has no signs of a communicable disease, and
 - There have been no movements of rabbit and hares onto the premises over the past 30 days, and
 - The animals have had no contact with wild rabbits or hares in the past 30 days.
2. Persons who intend to bring their animals back to the origin state after the show should check with their state's department of agriculture to make sure the animals will be allowed to return to origin state.

XI. HORSE SHOW DEPARTMENT

State Rules in Sections I-X also apply where there is no conflict.

Rules for Horse Show Management. At US Equestrian and/or breed association approved horse shows, association rules shall apply. At non-US Equestrian approved horse shows, US Equestrian rules will be used as a guideline unless otherwise specified in State or Local Rules. **(See additional rules under Management)**

Exhibitors

1. The age of an exhibitor on **January 1** shall be maintained through the calendar year.
Amateur Definition: a person who does not give riding lessons and/or ride, train, or show horses for money or assist the spouse or immediate family in this activity. This includes a person under the age of 18 years.
 - a. The management reserves the right to question anyone's amateur standing if the question of status has been presented with reasonable cause. The decision of the horse show management shall be final.
 - b. At US Equestrian approved and breed association approved horse shows, their definition of amateur applies.
2. Exhibitors shall provide the following on the entry form for each entry if registered: (a) owner's name; (b) breed; (c) name of animal; (d) sex; and (e) year of birth. In breed classes where registration papers are required, the owner's name as listed on the registration papers must be the same as on the entry form. Registration numbers of animals and their sires and dams will be required as per breed association.
3. Upon approval by the Board of Directors, post entries can be accepted at double the entry fee unless a different penalty fee is printed in the exhibitor handbook.
4. Substitutions can only be made within a division. Substitutions must be made when the entry arrives at the fairgrounds. For horse shows, a substitution is considered the horse, not each class in which it is entered. A \$5.00 penalty per horse must be paid prior to judging for each substitution made by the exhibitor.
5. All riders, drivers, and attendants shall be neatly and suitably dressed on entering the show ring. Horse show manager shall have final decision.

Junior Horse Show Exhibitors in 4-H, FFA, and Grange classes, including Independent exhibitors in those classes:

6. Junior Department rules (VII) also apply.
7. Exhibitors must wear properly strapped headgear in mounted or horse-drawn vehicle competition. Headgear must be approved by American Society for Testing and Materials/Safety Equipment Institute.
8. Junior exhibitors are expected to groom and care for their animal(s) when at the fair. They shall refrain from accepting active assistance from adults and non-exhibiting youth unless the junior exhibitor is actively engaged, and the assistance is only for instruction. Local fair rules will determine enforcement.

Ownership or Lease

1. Any horse exhibited in the junior or youth division must be owned or leased by the junior exhibitor showing the horse or owned by the junior exhibitor's parent, stepparent, sibling, half-sibling, stepsibling, grandparent, step grandparent, sibling's spouse, half sibling's spouse, stepsibling's spouse, or legal guardian (as evidenced by court documents) or owned by the institution in which the junior exhibitor is enrolled as a ward. Separate legal entities, such as family corporations, trusts, or partnerships, are also authorized owners of the youth exhibitor's horse so long as all legal and equitable owners and beneficiaries of the legal entity are individuals specifically authorized by this rule. "Owned" means, in addition to other legitimate methods of acquiring ownership, the bona fide legal ownership obtained for adequate consideration in reasonable relationship with the actual market value of the horse.
2. Horse projects must be owned or leased by and under the exhibitor's care and management and under the supervision of the organization in which the project will be shown 120 consecutive days prior to the opening day of fair or event/show if held separate from fair. The official ownership date is the date shown on the receipt of sale unless the animal was bred by the exhibitor. The days are counted prior to the opening day of the fair or event.
 - a. Leased horses cannot be shown for conformation in the halter division.
 - b. For owned horses, proof of ownership must be available at check in.
 - c. For leased horses, the lease, signed by the owner and the 4-H, FFA, Grange or Independent exhibitor, and a clear picture of a side view of the horse or some permanent identification must be filed at least 120 consecutive days prior to opening day of the fair or event/show if held separately from the fair at the county 4-H, FFA, or Grange office or with a person designated by the 4-H Youth Advisor, FFA Advisor or Grange Youth Advisor.
3. Horses owned as a joint project may only be shown by one designated exhibitor at an individual show.

4. All Junior Horse Show Exhibitors:

- a. Fair Management will not offer Lead Line classes in fair sponsored Youth Horse Shows. Lead Line classes may be offered in Open Horse Shows or according to the provisions specified in Rule 5 - a, Special Divisions, ADDITIONAL DEPARTMENTAL RULES, Section VII. Junior Department, page 13.
- b. Fair Management will not allow junior exhibitors to ride or show stallions unless it is specifically provided for by the breed association and in that case only in those specific breed classes at a US Equestrian sanctioned show.
- c. Junior horse exhibitors may be allowed to enter the Senior Department horse show unless Local Rules prohibit.

Participation

1. Ponies entered in classes in which horses are eligible to compete cannot be shown in pony classes at the same show. Fair Management can restrict ponies from entering certain classes by stating so wherever applicable in the exhibitor handbook.
2. Donkeys and mules cannot be shown in "all other breed" halter classes.

3. Eliminations, if deemed necessary by the management, may be held in classes with large entries. The exhibitor shall be expected to ascertain whether eliminations will be held.

Management

1. No show or contest official or his/her spouse shall enter or exhibit horses in any show or contest at which he/she is officiating, nor may any horse owned by such person be entered or exhibited. A show contest official shall be defined as any person performing the duties of a show manager, judge steward, show secretary, cutter, or chariot race official, or any other horse contest. Duties include but are not limited to:
 - a. Contacting or hiring of judges; and
 - b. Acceptance of entries or entry fees.
2. Minor children of Directors, Chief Executive Officer (CEO), Department Supervisor, Show Manager, staff and/or committee members may exhibit horses which are the result of the child's own earnings or a gift made to the child, provided the requirements of the pertinent rules are met. All other requirements for exhibiting must be met.
3. Animals owned jointly by a director and his/her minor child or a CEO and his/her minor child are considered as owned by the child in junior division classes only.
4. Show Manager reserves the right to return entries, transfer entries or combine divisions or classes, and/or cancel any division or class in which, in its judgment, the entries are insufficient to secure adequate competition.
 - a. Any return of entries under this rule must be done on a nondiscriminatory basis.
 - b. The horse show management must divide classes of 50 or more. Separate prize money and ribbons shall be provided for each class.
5. Horse show management shall assign a number to each horse. The exhibitor must wear the number when showing the horse.
6. Photocopies of registration certificates for horse shows may be permitted for the purpose of submitting entries. However, if the fair receives any complaint or challenge concerning the registration of any animal, the fair may request an original registration certificate and may disqualify the entry if it cannot be produced.

Awards

1. Fair Management may withhold the payment of awards for exhibits which are in question under State and Local Rules and may recover awards that have been paid for exhibits in question.
2. For ties other than first place in a jumper or other individually worked competition, the prize money is split. Ties for first follow the jump off rules of the specific Table and Section for that jumper class. If there is still a tie, prize money is split between the winners (i.e., first and second place money is pooled and split evenly between the two riders). Distribution of non-money awards shall be determined by management.

Judges

1. The judge may judge for conformation before entering the show ring.

2. In halter horse classes, judges shall be expected to give reasons for their decisions, embracing the value and desirable qualifications of the animals for which premiums are awarded, whenever possible and reasonable.
3. Judges shall not discriminate against exhibitors wearing protective headgear.

XII. EQUINE HEALTH RULES

1. All animals must be serviceably sound. The soundness of animals when determined by the official veterinarian or by the judge shall be final and cannot be protested. The horse show management may request the official veterinarian to examine any animal in competition. All penalties of the [Horse Protection Act of 1970](#) shall be strictly enforced.
2. Exhibitors who refuse to allow their animal to be examined shall be disqualified from showing and such violation shall be reported to F&E. No refund can be made in these cases.

Equine Health Regulations

Direct specific questions to CDFA, Animal Health and Food Safety Services, 1220 N Street, Sacramento, California 95814 -- (916) 900-5002.

1. Equines known to be EIA positive or non-negative reactors are forbidden to enter, reside, compete, or sell at any state-supported fairgrounds.
2. Equine Medication Monitoring Program (EMMP) ([CA Food & Ag Code 24000-24018](#))
 - a. Horses are subject to random drug and medication testing specified in the Food and Agricultural Code Sections 24000-24018. The applicable fee is \$8.00 per horse per event. The following events are exempt from the Equine Medication Monitoring Program:

A rodeo – related competition, which is strictly a timed performance with no subjective judging, held apart from a public event.

 - A sale of solely racehorses,
 - Competitions under the jurisdiction of the California Horse Racing Board.
 - A public equine event for which the class or event entry fee is less than \$4.99 per class and other fees do not exceed \$19.99 (Other fees include but are not limited to, grounds fees, stall fees or office fees.)
 - A public equine event in which all fees for participation are less than \$19.99 (Fees include but are not limited to class fees, grounds fees, stall fees or office fees.)
 - b. The California Equine Medication Rule permits therapeutic drugs or medications prescribed by a licensed veterinarian for the treatment of a veterinary diagnosed illness or injury. All drugs or medications must be used in accordance with the California Equine Medication Rules. Prohibited substances include most stimulants, depressants, tranquilizers, anesthetics including local anesthetics, sedative analgesics, corticosteroids excluding dexamethasone, anabolic steroids, soring agents, and masking agents. Nine permissible medications (dexamethasone, diclofenac acid, firocoxib, flunixin, ketoprofen, meclofenamic acid, methocarbamol, naproxen, and phenylbutazone) are restricted to therapeutic usage as prescribed or administered by a licensed veterinarian, and test-sample levels detected must be in compliance with plasma or urine levels associated with

limited dosing*. Additionally, the detection of more than one non-steroidal anti-inflammatory drug in either a blood or urine sample is a violation of California rules. Maintaining a current listing of specific prohibited substances is impossible due to the continual introduction of new pharmaceuticals, discontinuation of old ones, off labeled prescription of human products, and utilization of foreign products. Additionally, some exemptions exist.

*Specific information is contained in the "EMMP Medication Guidelines Brochure" found at http://www.cdfa.ca.gov/ahfss/Animal_Health/emmp/ or may be requested from CDFA/EMMP at (916) 508-3302 or emmp@cdfa.ca.gov.

- c. Horses must be withdrawn from competition for at least 24 hours after administration of a prohibited substance. A drug declaration form must be filed with an event manager for administration of any prohibited substance three (3) days before the event, to any horse entered in the event. Penalties for violations of the medication rules include fines, suspension, and forfeiture of all winnings.

3. Horse Protection Act

Exhibitors must comply with the [Horse Protection Act of 1970](#) and rules adopted by the U.S. Secretary of Agriculture to carry out its provisions.

Equine Entries from Other States

1. All exhibition equine entering California require individual official identification (ID), an Interstate Certificate of Veterinary Inspection (ICVI) with an inspection date within 30 days before movement into the state, and evidence of a negative Equine Infectious Anemia (EIA) test performed at a USDA-approved laboratory within 12 months before the date of entry. A "pending" EIA test result does not satisfy the entry requirement. The requirements apply to horses, ponies, mules, donkeys, burros, and zebras.
2. Instead of an ICVI, equine may move on an Extended Equine CVI (EECVI) Movement Permit, also known as equine passport.
3. Acceptable methods for official identification of equine include:
 - a. Complete written physical description of the animal that includes the animal's name, age, breed, sex, color, distinctive markings including brands, whorls, and scars, and any form of identification such as tattoo or microchip if present.
 - b. Series of four (4) photographs with four (4) views (left-side, right-side, front view, and a view from behind).
 - c. Unique individual identification tattoo or brand associated with an official equine registry. Official registration papers must accompany the animal.
 - d. Electronic implants (microchips) that are ISO 11784/11785 compliant and contain 15 digits. Microchips are implanted in the nuchal ligament on the left side of the neck. A microchip scanner should accompany the animal.

XIII. JUDGING STANDARDS

Note to Fair Management: See *also* IV-3. "State Judging Standards" are to be used where applicable.

Fairs may allow for additional grouping systems within the Market Ready or Market Acceptable for sale purposes.

MARKET HOG SCORECARD

GRADE

Market Acceptable: U.S. No. 1 and No. 2 hogs of average or greater conformation that are acceptable in leanness, muscularity, and production traits.

Not Market Acceptable: Any hog of below average conformation including U.S. number 3, U.S. number 4 and utility grade hogs.

MARKET LAMB SCORECARD

GRADE

Market Ready: USDA Prime or Choice quality with 12th rib back fat range .16-.35, average or greater conformation and cutability.

Not Market Ready: Good or lower quality grade with 12th rib back fat range <.16 or >.35; underfinished lambs grading USDA good or lower, below-average conformation or cutability.

MARKET BEEF SCORECARD

GRADE

Market Ready: Market steers projected to have sufficient fat deposition to meet the marbling specifications for USDA Prime, Choice, or Select+ quality grades.

Not Market Ready: Market steers lacking evidence of sufficient fat deposition to produce a desirable consumer product. Steers projected to grade USDA Select - or lower.

MARKET VEAL SCORECARD

GRADE

Group 1: Animals are smooth, deep, thick, and compact; and the udder or scrotum shows a marked fullness. They must have youthful appearance and be in good condition.

Group 2: Animals must possess a moderately high degree of the higher quality grade characteristics. They will carry less finish, show more bone, and have less uniformity.

Group 3: Animals lack finish, are rather leggy and hippy, are rough in the shoulder, and are light in the round.

MARKET GOAT (CHEVON) SCORECARD

GRADE

Market Ready:

USDA Prime or Choice quality with 12th rib back fat range .08-12 most desirable, .13-.22 back fat acceptable, average, or greater conformation and cutability.

Not Market Ready:

Good or lower quality grade with 12th rib back fat range <.08 or >.22; underfinished goats grading USDA good or lower, below average conformation or cutability.

ADDENDUM I
SUMMARY OF CHANGES FOR 2022

Changes or additions in red type, deleted wording is struck through.

VII. JUNIOR DEPARTMENT (PAGE 15)

6. Horse exhibits:

- d. Junior exhibitors cannot ride or show stallions unless it is specifically provided for by the breed association and in that case only in those specific breed classes at an USA Equestrian ~~(formerly AHSA)~~ sanctioned show.

VIII. LIVESTOCK DEPARTMENT (PAGE 16)

Definitions

- 13. **Replacement Female** – A heifer, ewe, gilt, or doe raised for the purpose of replacing another female within a reproductive herd, or flock. Replacement females may be exhibited and considered as non-terminal auction animals.
- 14. **Veal** - Bovine primarily fed with milk or milk replacer. Local fair will establish guidelines for weights according to local industry standards of market animals.

Animal Identification Requirements (PAGE 17)

- 5. For market and feeder animals, an identifying number will be placed or attached to the animal by the fair, ~~or designee~~, and must be on the animal at all times or awards will not be paid.

X. ANIMAL HEALTH RULES (PAGE 21)

Fairs will make a reasonable effort to enforce state and federal animal health regulations, and they have the right to seek assistance from the appropriate agencies. For assistance or an entry permit contact the California Department of Food & Agriculture (CDFA), Animal Health and Food Safety Services (AHFSS) **Animal Health Branch (AHB)**. Headquarters: 1220 N St., Sacramento, CA 95814, (916) 900-5052.

CATTLE (PAGE 22)

Cattle Entries from California

- ~~3. All dairy cattle born after January 1, 2017 require official identification eartags applied prior to leaving their birth premises.~~

Cattle Entries from Other States

- 1. All exhibition cattle entering California require individual official identification, an Interstate Livestock Entry Permit issued within 15 days prior to entry, and an Interstate Certificate of Veterinary Inspection (ICVI) with an inspection date within 30 days before movement into the state ~~listing official identification~~. Official identification must be listed on the ICIV.

SHEEP AND GOATS (PAGE 23)

Sheep and Goat Entries from California

1. b. Legible breed registration tattoos in the ears (or tail-web of earless goats) if accompanied by breed association registration papers. Breed associations that are approved by USDA to serve as official identification can be found at USDA's scrapie program website,
~~(https://www.aphis.usda.gov/animal_health/animal_diseases/scrapie/downloads/approval-of-goat-registry-tattoos.pdf)~~
(https://www.aphis.usda.gov/aphis/ourfocus/animalhealth/sa_animal_disease_information/sheep-goat/registry-tattoos-as-official-id)

Sheep and Goat Entries from Other States (PAGE 24)

1. b. Legible breed registration tattoos in the ears (or tail-web of earless goats) if accompanied by breed association registration papers. Breed associations that are approved by USDA to serve as official identification can be found at USDA's scrapie program website,
~~(https://www.aphis.usda.gov/animal_health/animal_diseases/scrapie/downloads/approval-of-goat-registry-tattoos.pdf)~~
(https://www.aphis.usda.gov/aphis/ourfocus/animalhealth/sa_animal_disease_information/sheep-goat/registry-tattoos-as-official-id)

EQUINE (PAGE 25)

Equine Entries from Other States

2. Instead of an ICVI, equine may be moved on an Extended Equine CVI (EECVI) Movement Permit, ~~or~~ also known as equine passport.

POULTRY (PAGE 26)

Poultry Entries from Other States

2. ~~b. Group/lot identification with a group/lot identification number.~~

RABBIT AND CAVY (PAGE 26)

Rabbit and Cavy Entries from Other States

2. Persons who intend to bring their animals back to the origin state after the show should check with their state's ~~d~~D~~e~~partment of ~~A~~a~~a~~griculture to make sure the animals will be allowed to return to origin state.

XI. HORSE SHOW DEPARTMENT (PAGE 27)

Rules for Horse Show Management. At USA Equestrian (~~formerly AHSA~~) and/or breed association approved horse shows, association rules shall apply. At non-USA Equestrian (~~formerly AHSA~~) approved horse shows, USA Equestrian rules will be used as a guideline unless otherwise specified in State or Local Rules.

Rules for Exhibitors

1. b. At USA Equestrian (~~formerly AHSA~~) approved and breed association approved horse shows, their definition of amateur applies.

All Junior Horse Show Exhibitors (PAGE 28)

3. a. Fair Management will not allow junior exhibitors to ride or show stallions unless it is specifically provided for by the breed association and in that case only in those specific breed classes at a USA Equestrian (~~formerly AHSA~~) sanctioned show.

XII. EQUINE HEALTH RULES (PAGE 30)

Equine Health Regulations

1. Equines known to be EIA positive or non-negative reactors are forbidden to enter, reside, compete, or sell at any state-supported fairgrounds.

Equine Entries from Other States (PAGE 31)

2. Instead of an ICVI, equine may move on an Extended Equine CVI (EECVI) Movement Permit, also known as ~~ex~~ equine passport.

ADDENDUM II

EXHIBIT PROGRAM GUIDELINES FOR FAIR MANAGEMENT AND EXHIBIT STAFF

Fairs and Expositions Branch
1220 N Street
Sacramento, California 95814

Welcome to the Junior Department

TEN COMMANDMENTS FOR PARENTS OF YOUNGSTERS SHOWING LIVESTOCK

1. Thou shalt not feed, train, and care for the animal for thou art trying to teach the child responsibility.
2. Thou shalt forgive a child for making mistakes in the showing for thou hast made mistakes too!
3. Thou shalt not get mad when thy child forgets items in the showbox for one day thou may forget showbox.
4. Thou shalt help the show management for they are doing a job that thou would not want to do.
5. Thou shalt see that thy child is on time for all show activities for thou would not want to wait on another.
6. Thou shalt make sure thy child has animals entered and registration papers in order by the designated time.
7. Thou shalt teach the child that winning a blue ribbon is a desirable goal but making friends along the way is a more worthy goal.
8. Thou shalt not complain about the judge for it is his opinion that has been sought.
9. Thou shalt remember that livestock projects are teaching projects, not necessarily money-making projects.
10. Thou shalt remember that the livestock project is a family project that shall be enjoyed and supported by the entire family.

Clyde D. Lane, JR
Extension Specialist
University of Tennessee

RULES SHOULD ENCOURAGE RATHER THAN DISCOURAGE PARTICIPATION WHILE ENSURING EDUCATIONAL AND EQUITABLE COMPETITION.

STATE RULES ARE ADOPTED TO PROVIDE STATE-WIDE COMPETITION CONSISTENCY. LOCAL RULES MAY BE CREATED BY INDIVIDUAL FAIRS. LOCAL RULES MAY BE MORE STRICT THAN STATE RULES BUT MAY NOT CONFLICT WITH THEM.

LOCAL RULES SHOULD BE PRINTED IN THE EXHIBITOR HANDBOOK.

1. Local Rules MUST specify protest policy and procedures.
 - a. How and when and with whom protests must be filed.
 - b. Who will hear and determine protests.
 - c. How, when and who will respond to interested parties regarding the decision.
2. Each fair should consider the following items and determine local rules as needed:
 - a. Residency requirements of exhibitors in each department.
 - b. Judging system (American or Danish) to be used in each department or division.
 - c. Dates for receiving entry forms and fees, receiving entries, releasing entries, etc.
 - d. Any additional requirements to the “substitution” rule.
 - e. Length of ownership for specific departments or divisions. NOTE: Local rules may establish longer length of ownership rules than specified in State Rules.
 - f. Specify what is the minimum number of exhibits required to hold a class.
 - g. Fairs may establish award limits that are more strict than State Rules in order to distribute awards further. Example: “One cash award per division” or “entries limited to one per class per exhibitor” or “market animals sold through the junior livestock auction will not receive premium money,” etc.
 - h. Fairs should establish age requirements for junior divisions separate from 4-H, FFA, Grange and Independent exhibitors as specified in State Rules. Fairs should work with local 4-H, FFA, Grange to coordinate consistent age requirements for participation.
 - i. Fairs may require that each animal entered into a group be specified on the entry form.
 - j. Fairs may establish a minimum age limit to be allowed in the show ring for open livestock competition.
 - k. Fairs are encouraged to make local rule prohibiting the buy-back by exhibitor/seller of animal(s) sold through the junior livestock auction.
 - l. Establish local rule regarding if the fair will accept and judge “papers pending” livestock exhibits.
 - m. Categories for participation in special small animal and non-livestock divisions for youth under 9 years of age, see VII. Junior Department, Exhibitor Age Requirements, Rule 5.
 - n. Establish length of ownership for breeding and feeder animals. See VII. Junior Department, Livestock and Horse Exhibits, Ownership, Rule 1b.

- o. Local rules to specify details for terminal sale. See VIII. Livestock Department, Market Animals, Rule 2.
- p. Determine if post entries in the horse show will accepted and, if so, any penalty to be charged.
- q. Specify description of "age of horse show exhibitor". See XI. Horse Show Department, Exhibitors, Rule 1.
- r. Determine local requirements for 4-H, FFA, Grange and Independent exhibitors regarding caring for and grooming their animals while at the fair. See VII. Junior Department, Livestock & Horse Exhibits, Other, Rule 1.

INDIVIDUAL FAIRS ARE ENCOURAGED TO DISCUSS ISSUES WITH OTHER FAIRS AND OBTAIN COPIES OF EXHIBITOR HANDBOOKS FROM OTHER FAIRS TO ASSIST IN DETERMINING NECESSARY LOCAL RULES.

GENERAL INFORMATION STATEMENT OF EXHIBIT PRINCIPLES

THE FAIRS AND EXPOSITIONS BRANCH believes the mission of competitive exhibits at fairs is to ensure the competition is educational, ethical and equitable. This will be accomplished in a manner representing the highest integrity and standards of all participants.

AMERICANS WITH DISABILITIES ACT (ADA)

In compliance with the Americans with Disabilities Act of 1990, exhibitors requesting disability-related accommodations need to contact their respective fair office prior to the fair event.

UPON SUBMITTAL AND SIGNATURE ON THE ENTRY FORM, exhibitors, agents, leaders, parents/guardians, acknowledge and agree to the following principles for competition:

1. Exhibitors will comply with State and Local Rules and accept all responsibility for their exhibits.
2. Exhibitors agree to defend, indemnify and hold harmless the fair, the county and the State of California from and against any liability, claim, loss or expense (including reasonable attorneys' fees) arising out of any injury or damage, which is caused by, arises from or is in any way connected with participation in the program or event, excepting only that caused by the sole active negligence of the Fair. The Fair Management shall not be responsible for accidents or losses that may occur to any of the exhibitors or exhibits at the Fair. The exhibitor (or parent or guardian of a minor) is responsible for any injury or damage resulting from the exhibitor's participation in the program or event. This includes any injury to others or to the exhibitor or to the exhibitor's property.

3. Exhibitors must be able to prove their own eligibility and that of their exhibits according to State and Local Rules and acknowledge that misrepresentation of any kind is prohibited.
4. Junior exhibitors are expected to prepare, manage and present their own exhibits.
5. Exhibitors will conduct themselves with sportsmanship; integrity and cooperation with all participants.
6. In the case of animals:
 - a. Exhibitors will exhibit healthy animals and handle them with care; and
 - b. Exhibit them in their unaltered conformation except for common animal husbandry practices, and
 - c. Use all pharmaceuticals, biologics and other chemicals lawfully and with notification to fair management as it specifies.

IN FULFILLMENT OF THEIR RESPONSIBILITIES, the Fairs and Expositions Branch and the Local Fair agrees to the following principles for competition:

1. Fairs will advocate and enforce the printed rules.
 2. In the case of rules violations or in practices determined to be unethical and inappropriate with the competitive exhibit program,
 - a. The fair has the right to deny entry or remove any exhibitor or exhibit that is determined ineligible, or whose presentation is deemed not in the best interest of the fair, endangers the public or has violated the rules.
 - b. The fair shall discipline such exhibitors as deemed appropriate; and
 - c. The fair shall submit a written report of such discipline to the appropriate governing body of the Fairs and Expositions Branch, regulatory agency, youth or breed association.
 3. Fair staff will conduct themselves with integrity, professionalism and cooperation with all participants.
-
1. It is of the upmost importance to the continued integrity of the local fair and to fair industry, as a whole, that directors, managers, department supervisors, staff and any other involved persons remove themselves from the selection of, or fraternization with, judges in departments in which their own minor children are exhibiting. The appearance or assumption of influence over the judging is just as detrimental to fairs and exhibitors as if it were a fact.
 2. Fair must avoid calling upon parents of junior exhibitors to serve as judges, clerks or other official capacities where they have or may appear to have considerable influence over the outcome of judging.
 3. Fairs are encouraged to make a reasonable effort to enforce California Department of Food and Agriculture laws. Fairs have the right to see any described tattoos, tags or documentation to enforce these laws as they see fit.

5. Combining 4-H, FFA, Grange, and Independent exhibitors. The policy of fairs is to encourage meaningful competition and education. This should be the main consideration when combining any division. When entries in 4-H, FFA, Grange and/or Independent exhibitors are low, IT IS NOT MANDATORY TO COMBINE CLASSES. If the fair decides to combine competition, great care should be taken in doing so. The combining of too broad a range of weights/ages, etc. could create a situation where competition exists only “on paper.”

6. Which judged groups of animals to sell in Junior Livestock Auction should be determined which reflects support of the Junior Livestock Auction Committee and the local community. Example: Market Beef are judged Market Ready/Not Market Ready; whereas, veal is judged Group 1, 2 and 3. Local rules may specify only Market Ready, or only specific may sell. See XIII. Judging Standards.

7. Every market animal exhibitor and parent/guardian must complete the Declaration of Medication form prior to the sale of the animal through the auction. Animals will not be eligible to sell if the form is not signed. (See attached example of form.)

8. Harvesting/Processing Regulations

- a. All animals (beef, sheep, swine, rabbits, poultry, etc.) destined for harvest after the auction should be delivered only to licensed state or federal slaughter plants (California Food & Agriculture Code and Federal Code.)
- b. Harvesting/Processing at **federally licensed plants is mandatory** for livestock purchased from the Junior Livestock Auction when:
 - 1) The carcass is intended for RESALE (including restaurants, retail meat stores, nursing/convalescent homes, fund raisers, etc.).
 - 2) The carcasses of animals are entered into carcass evaluations/contests.

Any person or persons who are found guilty of violating this provision are subject to imprisonment for not more than one year or a fine of not more than one thousand dollars or both.

- c. STATE LICENSED PLANTS can only be used for livestock purchased from Junior Livestock Auction when it is for the sole use of the buyer.
- d. SPECIAL EXEMPTION: Poultry and Rabbits are exempt from the above regulations if sold with a “to be harvested by producer” stipulation.
- e. Fairs having difficulties locating or making satisfactory arrangements with licensed slaughtering plants should contact:

California Department of Food and Agriculture
Meat, Poultry & Eggs Safety Branch
1220 N Street
Sacramento, California 95814
(916) 654-5004

CLUB LAMB FUNGUS DISEASE

See the [fact sheet](#) created by California Department of Food and Agriculture, Animal Health Branch. The disease occurs most commonly in show sheep and is contagious to humans and other animals.

The fact sheet contains specific recommendations for sheep handling, sanitation, surveillance and reduction of stress on the animals. Pre-education of exhibitors is important with all exhibitors, leaders and parents understanding their responsibilities in containing this disease. If club lamb fungus disease is diagnosed in animals at your fair, the animal(s) must be disqualified and removed from the fairgrounds.

SPECIAL CATTLE REQUIREMENTS

The Bureau of Livestock Identification (BLI) is the State's brand registration and inspection program protecting cattle owners in California against loss of animals by theft, straying, or misappropriation. The inspection of cattle is required whenever cattle are sold, or ownership is transferred. There is a required fee of \$1.50 per head.

California Department of Food and Agriculture
Animal Health and Food Safety Services, Bureau of Livestock Identification
1220 N Street
Sacramento, California 95814

To comply with the Beef Checkoff program, the law requires all producers selling cattle or calves, for any reason and regardless of cattle age and sex, to pay \$1 per head to support beef/veal promotion, research and education.

California Beef Council
P.O. Box 340368
Sacramento, CA 95834-0368

An additional assessment of \$1 per head shall be paid on each sale of any cattle. This assessment will be used to fund the California Cattle Council in order to provide additional resources to defend and promote cattle production in the state.

California Cattle Council
1022 G Street
Sacramento, CA 95814

SPECIAL SWINE REQUIREMENTS

100% Legislative Pork Checkoff Remittance. Federal law requires that \$0.40 per every \$100 of the sale price from hogs sold at auction be deducted from the sales price and sent to the National Pork Board. Remittance instructions and forms may be obtained through:

National Pork Board
1776 NW 114th Street
Des Moines, IA 50325

1(800) 456-7675

SPECIAL SHEEP REQUIREMENTS

By federal law, all sheep or lambs of any age, are subject to the national lamb checkoff assessment at the time of every sale. The national lamb checkoff is directed by the American Lamb Board (ALB) and requires that the assessment of \$0.07 per pound and \$0.42 per head is deducted. The contributions help fund research, education and promotions designed to build awareness and demand for American Lamb.

American Lamb Board
23029 Network Place
Chicago, IL 60673-1230

LIVESTOCK WEIGHING REQUIREMENTS FOR SALE ANIMALS

A weighmaster is any person who weighs, measures or counts any commodity and issues a statement or memorandum used as the basis for either purchase or sale of that commodity or charge for service.

1. All scales must be certified annually by the local Division of Measurement Standards before weighing animals for sale.
2. Fairs are not required to have a licensed weighmaster or deputy weighmaster perform the weighing function at the fair. Any fair not using licensed weighmasters should send a notification of exemption letter to:

Division of Measurement Standards
6790 Florin Perkins Road, Suite 100
Sacramento, California 95828

If licensed weighmasters are not used, weight tags/slips cannot be represented as "certified" or as "weight certificates."

3. Fairs that have, or have the use of certifiable scales on the grounds, may become licensed weighmasters by application to the California State Division of Measurement Standards. The licenses are annually renewable. There is a fee for the Principal Weighmaster and a lesser fee for each person who is named a deputy. It recommended that at least one deputy weighmaster be named.
 - a. If your fair decides to use licensed weighmasters and deputies, please follow all pertinent rules and regulations. Obtain current regulations contact Division of Measurement Standards at above address.

2022 ANIMAL BIRTHDATE LIST

*Insert date based upon opening date of the fair as published in the Exhibitor's Handbook.

- 1) Four months prior for beef, dairy cattle and swine.
- 2) Three months prior for sheep (use month and year only)
- 3) Two months prior for dairy goats and angora goats.

For example, a fair opening on July 18, 2022 will use March 17, 2022 for beef, dairy cattle and swine; May 17, 2022 for Dairy Goats. When the foregoing rule makes classes inoperative, such as for registered swine at early fairs, the rule will be applied to the last class operative. For sheep, insert the third month prior to the latest month in which your fair operates. For a July fair, insert "April; if the fair continues into August, use "May."

**If October is used, the Yearling birthdate must change to September 2020 through September 2021.

***Junior yearling and July/August fall females must have raised a litter of pigs or be in pig to be eligible for entry.

****Junior and Senior yearling dry can be combined when history or entries indicate.

HORSES

Weanling	During 2022
Yearling	During 2021
Two Years	During 2020
Three Years	During 2019
Four Years	During or before 2018

BEEF CATTLE

Junior Calf	Jan. 1, 2022 through _____ *
Senior Calf	Sept. 1 through Dec. 21, 2021
Summer Yearling	May 1 through August 31, 2021
Junior Yearling	Jan. 1 through April 30, 2021
Senior Yearling	March 1 through Dec. 31, 2020

BEEF CATTLE OPTIONAL

Junior Calf	After Jan. 1, 2022
Winter Calf	Nov. 1 through Dec. 31, 2021
Senior Calf	Sept. 1 through Oct. 31, 2021

DAIRY CATTLE – BULLS

Calf	Sept. 1, 2021 through _____ *
Yearling Bull	Sept. 1, 2020 through Aug. 31, 2022

OPTIONAL – DAIRY BULLS

Junior Calf	March 1, 2022 through _____ *
Senior Calf	Sept. 1, 2021 through Feb. 29, 2022
Junior Yearling	March 1, 2021 through Aug. 31, 2022
Senior Yearling	Sept. 1, 2020 through Feb. 29, 2021
Two-Year-Old Bull	Sept. 1, 2019 through August 31, 2020
Aged Bull	Prior to Sept. 1, 2019

DAIRY FEMALES

Junior Calf	January 1, 2022 through _____ *
Senior Calf	Sept. 1, 2021 through Dec. 31, 2021
Junior Yearling	March 1, 2021 through Aug. 31, 2021
Senior Yearling	Sept. 1, 2020 through Feb. 29, 2021
Two Years – Under Three	Sept. 1, 2019 through Aug. 31, 2020
Three Years – Under Four	Sept. 1, 2018 through Aug. 31, 2019
Four Years – Under Five	Sept. 1, 2017 through Aug. 31, 2018
Aged Cow	Prior to Sept. 1, 2017

DAIRY FEMALES – OPTIONAL

Junior Calf	March 1, 2022 through _____ *
Intermediate	Dec. 1, 2021 through Feb. 29, 2022
Senior Calf	Sept. 1, 2021 through Nov. 30, 2021
Summer Yearling	June 1, 2021 through Aug. 31, 2021
Junior Yearling	March 1, 2021 through May 31, 2021
Intermediate Yearling	Dec. 1, 2020 through Feb. 29, 2021
Senior Yearling	Sept. 1, 2020 through Nov. 30, 2020
Junior Two-Year-Old	March 1, 2020 through Aug. 31, 2020
Senior Two-Year-Old	Sept. 1, 2019 through Feb. 29, 2020
Three-Year-Old	Sept. 1, 2018 through Aug. 31, 2019
Four-Year-Old	Sept. 1, 2017 through Aug. 31, 2018
Five and Six-Year-Old	Sept. 1, 2016 through Aug. 31, 2017
Aged Cow	Prior to Sept. 1, 2016
Dry Cow Three Years & Over	Born before Sept. 1, 2018

SWINE – BOARS

Boar Farrowed	April 2022
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Boar Farrowed
Boar Farrowed
Boar Farrowed

March 2022
February 2022
January 2022

SWINE – FEMALES

Gilt Farrowed
Gilt Farrowed
Gilt Farrowed
Gilt Farrowed
Female, Fall
Female, Junior Yearling

April 2022
March 2022
February 2022
January 2022
July 1 to Dec. 31, 2021
Jan. 1 to June 31, 2021

SHEEP

Yearling
Fall Lamb
Spring Lamb

Sept. 2020 through Aug. 2021
Sept. 2021 through Dec. 2021
Jan 2022 through _____*

SHEEP – OPTIONAL FOR DORSETS

Early Fall
Late Fall
Spring

Sept. 1 through October 31, 2021
Nov. 1 through Dec. 31, 2021
January 1, 2022 and after

SHEEP – OPTIONAL FOR OTHER BREEDS

Fall Lamb
Winter Lamb
Spring Lamb

Sept. through Dec. 2021
Jan. through Feb. 15, 2022
Feb. 16, 2022 and after

DAIRY GOATS – FEMALES

Junior Kid
Intermediate Kid
Senior Kid
Junior Yearling
Senior Yearling
Yearling Milker
Two Years – Under Three
Three Years – Under Four
Four Years – Under Five
Five Years and Over

April 16, 2022 through _____*
March 1 through April 15, 2022
Jan. 1 through Feb. 29, 2022
July 1 through Dec. 31, 2021
Jan. 1 through June 30, 2021
Jan. 1 through Dec. 31, 2021
Jan. 1 through Dec. 31, 2020
Jan. 1 through Dec. 31, 2019
Jan. 1 through Dec. 31, 2018
Prior to Jan 1, 2017 or later

ANGORA GOATS – BUCKS

Kid	Dec. 1, 2022 through June 1, 2022
Yearling	Dec. 1, 2020 through Nov. 30, 2021

ANGORA GOATS – DOES

Kid	Dec. 1, 2021 through June 1, 2022
Yearling	Dec. 1, 2020 through Nov. 30, 2021
Aged	Prior to December 1, 2020

CHEVON: MARKET GOATS

Suggest no more than seven months old at fair. Fairs may set minimum-maximum weight.

POULTRY – CHICKENS

Hen	One year or older
Pullet	Less than one year
Cock	One year or older
Cockerel	Less than one year
Meat Chickens: Suggest not over 12 weeks of age. Three pounds or more.	

POULTRY – TURKEYS

Old Hen	One year or older
Young Hen	Less than one year
Old Tom	One year or older
Young Tom	Less than one year
Market Hen: Suggest not over 14 weeks of age; 14 – 16 lbs.	
Market Tom: Suggest 17 – 19 weeks of age; 25 – 32 lbs.	

POULTRY – DUCKS

Old Duck (female)	One year or older
Young Duck (female)	Less than one year
Old Drake (male)	One year or older

Young Drake (male) Less than one year
Market Duck: Suggest not over six months; three pounds and up

POULTRY – GEESE

Old Goose (female) One year or older
Young Goose (female) Less than one year
Old Gander (male) One year or older
Young Gander (male) Less than one year
Meat Goose: Suggest not over six months; five pounds and up.

PIGEONS

Old Cock One year or older
Young Cock Less than one year
Old Hen One year or older
Young Hen Less than one year
Meat Pigeons: Suggest not over six months; one pound and up.

RABBITS – LIGHTWEIGHT

ENGLISH/FRENCH ANGORA, DUTCH, HIMALAYAN, HOLLAND LOP, MINI LOP,
NETHERLAND DWARF, MINI REX, REX, SILVER MARTIN

Senior Buck Six months and older
Junior Buck Under six months
Senior Doe Six months and older
Junior Doe Under six months

RABBITS – HEAVYWEIGHT

CALIFORNIAN, ENGLISH LOP, FRENCH LOP, NEW ZEALAND, SATIN, FLEMISH GIANT

Senior Buck Eight months and older
Intermediate Buck Six – Eight months of age
Junior Buck Under six months
Senior Doe Eight months and older
Intermediate Doe Six – Eight months of age
Junior Doe Under eight months
Meat Rabbit: Suggest not over 70 days; 3.5 pounds and up

CAVIES (GUINEA PIGS)

Senior Boar and Sow
Intermediate Boar and Sow
Junior Boar and Sow

Over six months and over 30 oz
four - six months; 22 – 30 ounces
Up to four months; under 22 oz

RIBBON COLOR LIST

THE FOLLOWING LIST OF RIBBON COLOR IS PROVIDED ONLY AS A REFERENCE AND NOT AS A REQUIREMENT FOR USE.

FAIRS AND LIVESTOCK SHOWS		AMERICAN HORSE SHOW ASSOCIATION
Champion	Purple	Blue, Red, Yellow
Reserve Champion	Lavender	Red, Yellow, White
1 st	Blue	Blue
2 nd	Red	Red
3 rd	White	Yellow
4 th	Pink	White
5 th	Yellow	Pink
6 th	Green	Green
7 th	Lt. Green	Purple
8 th	Brown	Brown
9 th	Gray	Gray
10 th	Lt. Blue	Lt. Blue
Honorable Mention	Lt. Blue or Purple	Green or next place color
Best of Breed	Purple	---
Best of Show	Purple	---



University of California
Agriculture and Natural Resources
4-H Youth Development Program



TO: UNIVERSITY OF CALIFORNIA COOPERATIVE EXTENSION DIRECTORS, 4-H YOUTH ADVISORS, AGRICULTURE TEACHERS/FFA ADVISORS, GRANGE YOUTH FAIR LEADERS, FAIRS AND EXPOSITIONS ADMINISTRATORS AND STAFF.

To maintain the statewide cooperation that currently exists between Cooperative Extension, Agriculture Education departments, the California State Grange, and the California Department of Food and Agriculture's Fairs and Expositions Branch it is essential that all staff members, leaders and advisors in these organizations and agencies be informed of the joint policy governing ownership/entrepreneurial projects and enrollment of youth who participate in fairs and expositions as members of the 4-H, FFA, Grange, or as independent exhibitors. We hope that all leaders, staff teachers/advisors, fair and exposition officials, and members/exhibitors will observe these policies so that the best interests of all organizations and the member/exhibitors are served educationally.

The 4-H, FFA, and Grange organizations recognize the role of the California Department of Food and Agriculture's Fairs and Expositions Branch to establish and enforce state rules for educational and fair competition at California fairs. These organizations recommend to Fairs and Expositions, the content of this agreement be supported in the "State Rules for California Fairs" and that equitable rules be included for independent exhibitors. We recommend that the content of this agreement be used as a basis for rule development and enforcement at all endorsed fairs and expositions or other sponsored events.

None of the organizations, publicly or privately supported, have the right to determine the extent to which an individual can participate in projects whether as a member of an organization or independent provided the minimum requirements are met for supervised project work. The member and parents should determine what projects should be undertaken in each organization or independently. The agriculture instructor, the 4-H leader, nor the Grange leader should discourage a member from following the choice agreed upon by the member and parents.

It is agreed that when an individual belongs to more than one organization, or exhibits as an independent, he/she must carry a different ownership/entrepreneurial project in each organization/independent. To further clarify this policy, when a member maintains projects in 4-H, FFA, Grange, or independently, the projects may not be in the same kind of livestock or crop production classification. "Production classifications" refers to the grouping of livestock and crops with consideration given to their production type and usage and not by species. For example, a beef project in FFA and a sheep project in 4-H would be acceptable since these two projects are both different species and produce a different commodity, but a beef breeding project in FFA and a beef market project in 4-H would not be acceptable as they are of the same species and produce the same commodity of beef; even if the animals are of different breeds. A further example of a project of the same specie but different production type would be a dairy goat project in Grange and a meat goat project in 4-H, that would be acceptable since the production of milk versus meat is clearly different. To assist in determining whether the projects are to be considered "different" and may be carried in the different organizations or independently see attached

Addendum 1 for a listing of projects production classifications that have been agreed upon for the administration of this agreement. The addendum does not address "projects" which are non-ownership/work experience in nature or involve participation in leadership development activities and events such as public speaking, parliamentary procedure, or judging contests, which are not covered by this agreement.

A member of an FFA chapter, Grange, or 4-H unit (club, group, etc.), or independent exhibitor may transfer projects from one organization/independent to another only once during a calendar year. All transfers must include official notification by the member to the organizations involved of their desire to drop and/or add a project and take place at a time that would allow for the supervision of the project by the respective organization/independent. Transfers must take place not less than 60 days, (or the number of days required for the ownership and supervision of respective species whichever is greater), prior to the exhibit or award recognition of the project. Please note that members transferring from 4-H, FFA or Grange to independent may be ineligible to participate at fairs as an Independent exhibitor if documented disciplinary action involving their project(s) has been taken against them by 4-H, FFA or Grange organizations. Fair management shall determine length of ineligibility. For additional detail regarding agreement for members transferring projects from 4-H or Grange to FFA when entering the seventh grade, refer to Addendum 1. To be able to show a project at an endorsed fair, exposition, or other sponsored event, it must be owned and supervised according to the following requirements:

Poultry – must be owned and supervised for not less than 30 consecutive days and be enrolled in the project for not less than 60 consecutive days.

Rabbits – must be owned and supervised for not less than 30 consecutive days and be enrolled in the project for not less than 60 consecutive days.

All feeder and breeding animals (except rabbits, poultry and horses) must be owned and supervised for not less than 30 consecutive days and be enrolled in the project for not less than 60 consecutive days.

Market sheep, swine, veal, and goats – must be owned and supervised for not less than 60 consecutive days.

Market beef – must be owned and supervised for not less than 120 consecutive days.

Horses/llamas/alpacas – must be owned/leased and supervised for not less than 120 consecutive days.

Once a project transfer is made, youth may not transfer their project to another organization for 12 months. For the purpose of clarification, the 12-month period starts from the date of the first show occurring after the transfer. For example, a youth transfers their project from 4-H to FFA on May 25th. The first show, following the project transfer, occurs on July 30th. The youth may not transfer their project to another youth organization until July 31st of the following year. Transferring projects once is allowed when ownership requirements are met. Transferring projects between organizations more than once within a 12-month period is prohibited.

We are in agreement that members are expected to care for, prepare for show, and exhibit their own animals while at the fair or livestock show. However, because of the educational nature of livestock shows, it is appropriate on occasion for parents, leaders, or other youth eligible to exhibit at that show to provide assistance. Assistance should always be given only when the exhibitor is present and actively engaged.

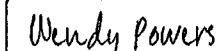
Separate classes for 4-H, FFA, Grange, and independents should be maintained and strengthened. However, we recognize that in some circumstances combined classes may be appropriate. When combined classes are established, the decision should be reached with input and agreement by 4-H, FFA, Grange, and independent representatives participating in the affected show(s).

It is important that the official uniform requirements be followed at all sanctioned events in which youth are exhibiting as a member of the 4-H, FFA, Grange or independent. Fairs should support and honor language in the California FFA Constitution that outlines the official dress and show uniforms for the organization, which has been approved by members of the association.

We are in agreement that 4-H, FFA, Grange, and CDFA Fairs and Expositions Branch will unite in an effort to support the ethical and humane treatment of all animals at fairs and expositions and in the production of a healthy and safe food supply. We also agree to reinforce the educational emphasis of competitive programs for plants, animals and maintain the standards of integrity of all participants while attending endorsed fairs and expositions or other sponsored events.

This agreement is effective on October 1, 2020 and remains in effect indefinitely until modified or terminated by mutual consent.

DocuSigned by:



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10/30/2020

Wendy Powers
Associate Vice President
UC Agriculture and Natural
Resources

Charles Parker

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Charles Parker
State FFA Advisor
California Department of Education



Kent Westwood
President, California State Grange

John Quiroz

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John Quiroz
Branch Chief
Fair & Expositions

ADDENDUM #1

4-H, FFA, GRANGE AND INDEPENDENT EXHIBITOR AGREEMENT

Ownership Projects Classified by Production Unit

The following livestock and crop categories have been agreed to be "different" from each other based on production unit classification.

Dairy Cattle (Including Replacement Heifers)
Beef Cattle (Including Veal)
Poultry
Rabbits
Swine
Sheep
Dairy Goats
Meat Goats
Pygmy Goats
Fiber/Oil Crops

Floriculture
Grain
Landscape Management
Nursery Operations
Outdoor Recreation
Pomology
Specialty Crops
Turf Grass
Vegetables
Viticulture

Transfers to FFA

Students desiring to transfer projects to FFA must notify **both** the FFA Advisor and the 4-H or Grange project leader of their intent to transfer and drop/add their project at a period of time not less than the period required for ownership and supervision of that project. To be eligible to be a member of FFA and exhibit a project under FFA a student must: 1.) be pre-enrolled in an agriculture education course, 2.) be affiliated with the State FFA organization, 3.) be legal owner of the project and be supervised by the FFA Advisor for the period of time required by agreement for this project production classification, and 4.) keep records of conduct of the project. Under this agreement, students can transfer projects to FFA and drop them from 4-H or Grange prior to completion of the sixth grade. Under no circumstances, however, may a student exhibit as an FFA member prior to official completion of the sixth grade.