

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, March 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
Pricilla Musgrove, Director
Dan Hackey, Director

Greg Gomez, Director
Grace Calderon, Director

CEO/Fair Manager

Dena Rizzardo

PUBLIC PARTICIPATION

Members of the public may request to place items on the agenda of any board meeting, but their placement is within the discretion of the board President. The items must be directly related to 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. February 15, 2022 Board Meeting Minutes
- b. Contracts for February 2022
- c. Cash Disbursements for February 2022
- d. Current Finance Report

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

- a. CDFA Performance Audit Update #20-010 & 24th DAA
- b. 2021 STOP
- c. Delegation of Authority Policy
- d. Check Signers & Signature Card Policy
- e. Credit Card / Bank Debit Card Authorization

10. CORRESPONDENCE (Informational)

- a. CDFA- Recommended Caution for CA Equine Events

11. COMMITTEE REPORTS (Informational):

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

12. FAIR REPORT (Informational):

- a. 2022 Fair-
 - Fair Theme
 - Exhibits

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. March 4, 2022 – Thunderbowl Raceway
 - e. March 11-12, 2022 – Thunderbowl Raceway
 - f. March 12, 2022 – Private Event (Jockey Club)
 - g. March 19, 2022 – Private Event (Jockey Club)
 - h. March 24, 2022 – Private Event (Livestock Area)
 - i. April 2, 2022 – Private Event (Jockey Club)
 - j. April 2, 2022 – Thunderbowl Raceway
 - k. April 9, 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
February 15, 2022**

CALL TO ORDER: The 24th District Agricultural Association Board of Directors meeting was called to order at 6:18 PM by President Castro.

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

INTRODUCTION OF GUESTS AND STAFF:

CEO Dena Rizzardo

Community members physically present: Cammra Bettencourt, and Dean Vlazakis

Community members via Zoom: Dan Lusenhop

California Department Fairs and Expositions present via zoom: Mike Francesconi

PUBLIC COMMENT:

No public Comment.

CONSENT CALENDAR (Action by Board):

Director Calderon made a motion, seconded by Director Gomez, and carried to accept the consent calendar which included minutes from the November 2021 meeting, November 2021, December 2021 and January 2022 contracts and cash disbursements, and the current financial report.

No public comment.

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

BUSINESS REPORT & INFORMATION (Action by Board):

- The CDFA Performance Audit Report # 20-010 responses – No update. Will remain on the agenda in case future updates/reportable action is needed.
No public comment
- 2019 Financial Audit performed by Scinto Group, LLC- CEO Rizzardo reported on the recent 2019 financial audit performed and the findings reported had already been corrected by current management. The findings were segregation of duties needed, prior year auditor adjusted journal entries for reconciliation for fixed assets and reflecting a zero balance of outstanding payables to the JLA when the DAA was owed \$58,898.50. These items were noted within the audit, but already addressed and corrected internally within the DAA. No Public Comment. **Director Hackey made a motion, seconded by Director Calderon to accept the December 31, 2019, Scinto Group, LLP audit.**

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				

- CEO Rizzardo presented and office server upgrade from Grapevine MSP in the amount of \$20,222.58. Currently the office server is 7 years old and is running out of storage capability. The server is also not setup in a secure manner. Employees don't have specific access drives they are able to get into all drives and employee files, this server upgrade will allow drives to be assigned to specific employees for security settings. No Public Comment. **Director Hackey made a motion, seconded by Director Musgrove to have Grapevine upgrade the serve and services as presented by CEO Rizzardo in the amount of \$20,222.58.**

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				

- CEO Rizzardo discussed the amount of vandalism over the years that had taken place and last year alone the money that had been spent in repairs was close to \$82,000. She presented WifiEye a 24-hour security surveillance company that would provide cameras with live monitoring surveillance monitoring. Rizzardo is proposing that cameras with surveillance monitoring be placed to monitor perimeter fence line and give WifiEye the authority to

dispatch PD when necessary, as the fence line has been cut 8 times in the last 60-80 days. The shop was broken into and one of the mules was stolen along with misc. other tools.

Bathrooms have been broken into and vandalized, stored trailers and trucks have been broken into numerous times. CEO Rizzardo was jumped in building 4 after dark and it would help to have surveillance on the property. Director Castro suggested that we try this service for limited time of 6 months in hopes that this helps with the ongoing vandalism. Director Musgrove wants to try the service for the security of staff. CEO Rizzardo said this surveillance is cheaper than hiring security and it is also recorded footage which would also help the police department. The monthly service is \$8,325.00, which includes all equipment and monitoring service. No Public Comment. **Director Hackey made a motion, Seconded by Director Gomez to move forward with the WifiEye surveillance monitoring system of \$8,325.00 per month for 6 months as presented.**

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

- CEO Rizzardo presented the 2022 Operating Budget. No Public Comment. **Director Hackey made a motion to, Seconded by Director Calderon to except the 2022 Operating Budget as presented.**

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

- 2021 STOP- CEO Rizzardo reported that the STOP is almost complete, but she is waiting for GASB 68 figures from the state to complete the 2021 STOP.
- CEO Rizzardo gave a brief report on the 2022 WFA convention in Reno, NV.

CORRESPONDENCE (Information/Action):

- The board received the following correspondence in the board packet-
2021- Proposition 12 JLA
CDFA FAQ Animal Confinement
2022 CDFA State Rules Amended

COMMITTEE REPORTS (Informational/Action):

Junior Livestock Auction –

- CEO Rizzardo reported that market lambs would have a top weight of 160 lbs, market hogs would have a top weight of 280 lbs, all animals will need to meet weight requirements in order to show or sell at the TCF. All exhibitors will be paid to the weight in which their animal is weighed in at this year at the TCF. Dairy replacement heifers that calve more than 30 days before the fair are ineligible for the dairy replacement sale.

Junior Fair Board –

- The Junior Fair Board is getting ready to start back up and is helping with the Rusty Roots show at the end for February.

FAIR REPORT (Information/Action):

CEO Rizzardo reported that Thursday, September 15, 2022, would be kids' day at the TCF.

Entertainment and feature acts are being contracted filling up fast. This year building 1 will be turned back into home arts and photography. Building 2 set to be the Tulare County Market Place where only those that have a Tulare County product to sell can enter the marketplace, hoping to showcase Tulare County.

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 by April.

MATTERS OF INFORMATION

CEO COMMENTS: None

BOARD OF DIRECTOR COMMENTS:

None

STAFF COMMENTS: None

ITEMS PROPOSED FOR NEXT MEETING: None

NEXT MEETING DATE: The meeting is scheduled for March 15, 2022, at 6:00 PM.

ADJOURNMENT: Meeting was adjourned at 7:28 PM.

Approved:

Attest:

Gary Castro
President

Dena Rizzardo
CEO

As of February 28, 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	1,272,197.27
	Cash - SW BOS Acct#9318	4,568.55
	Cash - Global BOS Acct#9377	0.00
	Cash - Premium BOS Acct#9350	39,958.77
	Cash - MM - CBB	0.00
	Cash - JLA Accounts	116,667.58
	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	1,441,748.01
ACCOUNTS RECEIVABLE		
	Accounts Receivable	57,795.00
	Accounts Receivable - JLA	31,790.10
	A/R Allow For Doubtful Accts	0.00
	Total ACCOUNTS RECEIVABLE	89,585.10
	Total CURRENT ASSETS	<u>1,531,333.11</u>
CURRENT LIABILITIES		
CURRENT LIABILITIES		
	Accounts Payable	30,014.21
	Accounts Payable JLA	0.00
	Fees Collected	0.00
	Tax Liabilities	3,350.08
	Employee Benefits Withholdings	5,429.10
	Event Liability	0.00
	Current Long Term Liab	0.00
	Guarantee Deposits	16,234.00
	Misc Liabilities	3,048.09
	Total CURRENT LIABILITIES	<u>58,075.48</u>
	Current Assets in Excess of Current Liabilities	<u>1,473,257.63</u>

TULARE COUNTY FAIR / 24TH DAA

STATEMENT OF NET POSITION

February 28, 2022

ASSETS	2022	2021
Current Assets		
Cash - Operating	1,285,122	478,314
Cash - ATM	-	-
Cash-Premium	39,959	8,106
Cash - Junior Livestock Auction	116,668	46,813
Cash - JR Fair Board	-	-
AR - Operating (Net)	57,795	27,224
AR - Junior Livestock Auction	31,790	19,069
Deferred Charges	-	-
Total Current Assets	\$ 1,531,333	\$ 579,526
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	\$ 3,368,314	\$ 2,208,649

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	3,350	1,454
Payroll Withholdings	5,429	5,220
AP - Operating	30,014	22,786
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	16,234	8,234
Fees Payable	(155)	(50)
Deferred Revenue	-	1,000
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 57,920	\$ 41,692
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	\$ 586,379	\$ 570,151
Reserve - Operating	2,575,854	1,809,661
Reserve - Junior Livestock	193,844	163,074
Reserve - Pension/OPEB	(371,768)	(371,768)
Reserve - Dairy	-	-
Net Income - Operating	383,937	37,653
Net Income - JLA	67	(122)
TOTAL LIABILITIES & RESOURCES	\$ 3,368,314	\$ 2,208,649

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
February 28, 2022

	Activity February 2022	Activity February 2021	YTD February 2022	YTD February 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	68,320	21,620	119,725	43,070	379,100	(259,375)
FAIR ATTRACTION REVENUE	-	-	-	-	60,000	(60,000)
MISCELLANEOUS FAIR REVENUE	70	200	70	200	235,300	(235,230)
MISCELLANEOUS NON-FAIR REVENUE	-	4,160	-	6,410	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	(400)	-	(400)	-	-
OTHER OPERATING REVENUE	-	-	-	-	-	-

TOTAL REVENUES	68,390	25,580	119,795	49,280	1,726,950	(1,607,155)
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OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	30,194	25,290	55,742	52,179	438,580	382,838
MAINTENANCE & GENERAL OPERATIONS	22,430	13,024	36,347	26,663	654,978	618,631
PUBLICITY EXPENSES	-	-	670	1,143	35,000	34,330
ATTENDANCE OPERATIONS	910	892	1,800	6,028	80,600	78,800
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	924	916	1,849	1,833	81,200	79,351
MISCELLANEOUS NON-FAIR EXPENSE	7,249	633	27,600	984	1,400	(26,200)
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	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	96,121	96,121
PENSION EXPENSE - GASB 68	-	-	-	-	-	-

TOTAL EXPENSES	61,708	40,756	124,008	89,107	1,732,179	(1,608,171)
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Net Gain/Loss Before Allocation	6,682	(15,176)	(4,213)	(39,827)	(5,229)	1,016
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STATE ALLOCATION	-	77,480	388,150	77,480	352,500	35,650
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-

Net Gain/Loss After Allocation	6,682	62,304	383,937	37,653	347,271	36,666
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Detail of Revenues

	Acct. No.	Activity February 2022	Activity February 2021	YTD February 2022	YTD February 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 February 2022	Activity February 2021	YTD February 2022	YTD February 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	70	200	70	200	1,500	(1,430)
TOTAL MISCELLANEOUS FAIR REVENUE		70	200	70	200	235,300	(235,230)
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	4,160	-	6,410	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	4,160	-	6,410	-	-

Detail of Revenues

	Acct. No.	Activity February 2022	Activity February 2021	YTD February 2022	YTD February 2021	Budget 2022	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	33,890	20,320	65,015	41,770	275,000	(209,985)
Grounds Rental	48200	9,750	-	9,750	-	10,000	(250)
Grandstand/Speedway	48201	24,000	-	24,000	-	60,000	(36,000)
Interim RV/Camping Fees	48202	680	720	960	720	32,000	(31,040)
Equipment Rental	48300	-	-	-	-	-	-
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	280	-	280	-	-
Event Attendant	48501	-	300	-	300	-	-
Trash Removal	48501	-	-	-	-	2,100	(2,100)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	20,000	-	-	20,000
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		68,320	21,620	119,725	43,070	379,100	(259,375)
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	(400)	-	(400)	-	-
TOTAL PRIOR YEAR REVENUE		-	(400)	-	(400)	-	-
OTHER OPERATING REVENUE							
Misc Revenue	48700	-	-	-	-	-	-
TOTAL OTHER OPERATING REVENUE		-	-	-	-	-	-

Detail of Expenditures

	Acct. No.	Activity February 2022	Activity February 2021	YTD February 2022	YTD February 2021	Budget 2022	Balance of Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	10,296	9,071	20,593	18,129	113,198	92,605
Salaries & Wages - Temporary	50200	3,970	2,452	6,961	4,724	58,785	51,824
Compensated Absence Expense	50300	300	272	599	544	-	(599)
Employee Benefits	50310	54	135	93	169	500	407
Payroll Taxes	50320	860	751	1,684	1,487	9,286	7,602
Employee Retirement	50330	3,245	2,945	6,443	5,836	33,960	27,517
Professional Services	50400	3,703	3	3,706	6	-	(3,706)
Traveling Expense Employees	50600	-	-	865	-	3,000	2,135
Office Supplies	50700	346	1,504	346	1,520	12,000	11,654
Telephone	50800	1,103	755	2,205	1,505	11,000	8,795
Postage	50820	53	10	115	42	2,000	1,885
Dues & Subscription	50900	16	475	332	775	4,050	3,718
General Liability Insurance	51000	3,672	3,672	7,344	11,453	47,786	40,442
Property Insurance	51020	-	-	-	-	23,000	23,000
Other Misc Expense	51100	-	67	-	142	25,000	25,000
Alarm Expense	51101	-	-	-	-	2,000	2,000
Credit Card Processing Fees	51102	73	26	160	55	12,000	11,840
Legal Fees	51103	-	-	-	-	25,000	25,000
Finance Charges	51104	-	3	-	3	10	10
Gateway Fees-Online	51106	66	40	132	80	1,500	1,368
Computer & Payroll Process	51107	1,713	1,518	2,713	2,518	25,000	22,287
CFSA Admin Fees	51108	18	14	36	32	600	564
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	707	1,579	1,414	3,157	6,905	5,491
Unemployment Insurance	51300	-	-	-	-	22,000	22,000
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		30,194	25,290	55,742	52,179	438,580	382,838

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	February	February	February	February	2022	of
		2022	2021	2022	2021		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	1,028	3,463	1,868	6,840	26,100	24,233
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	2,310	30	2,342	77	-	(2,342)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	79	133	143	273	378	235
Employee Retirement	50303	300	391	546	823	-	(546)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	1,118	720	1,118	720	15,000	13,882
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	8,800	8,800
Rent Maintenance Equipment	52500	-	-	-	-	60,000	60,000
Electric	52800	331	2,081	2,833	5,518	80,000	77,167
Water	52801	2,337	2,118	4,954	4,316	34,000	29,046
Sewer	52802	362	385	725	787	11,000	10,275
Natural Gas	52803	1,670	1,928	4,627	3,729	11,000	6,373
Fuel/Propane	52804	167	22	172	27	13,500	13,328
Maint of Equipment	52900	30	30	2,969	60	24,000	21,031
Maint of Bldgs and Grounds	53000	12,189	882	12,902	1,803	350,000	337,098
Trash Removal, Clean Up	53100	510	843	1,149	1,690	20,000	18,851
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		22,430	13,024	36,347	26,663	654,978	618,631
PUBLICITY EXPENSES							
Publicity	54000	-	-	45	1,143	10,000	9,955
Contracted Services	54200	-	-	-	-	25,000	25,000
Advertising	54400	-	-	625	-	-	(625)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		-	-	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	910	892	1,800	6,028	50,000	48,200
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		910	892	1,800	6,028	80,600	78,800

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	February	February	February	February	2022	of
		2022	2021	2022	2021		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	1,849	1,833	25,000	23,151
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	1,849	1,833	81,200	79,351
MISCELLANEOUS NON-FAIR EXPENSE							
Salaries & Wages - Temporary (Events)	50100	-	588	-	588	-	-
Payroll Taxes	50302	-	45	-	45	-	-
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	7,249	-	27,600	351	1,400	(26,200)
TOTAL MISCELLANEOUS NON-FAIR		7,249	633	27,600	984	1,400	(26,200)
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 February 2022	Activity February 2021	YTD February 2022	YTD February 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	-	-
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		-	-	-	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, March 11, 2022 4:07:06PM
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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH02042022	2/4/2022	PERS	CalPERS Retirement	1,898.29	10,348
ACH01252022	2/25/2022	FEDEX	FED EX	30.20	10,349 (Voided)
ACH02152022	2/15/2022	PERS	CalPERS Retirement	4,264.00	10,356
36794	2/4/2022	YesSan	Yesenia Santiago	500.00-	10,357 (Voided)
ACH01252022	2/25/2022	FEDEX	FED EX	30.20-	10,376 (Voided)
P-147984885	2/5/2022	Zoom	Zoom Video Communications Inc.	15.89	10,378
37213	2/9/2022	BANSIE	Bank of the Sierra	3,000.00	10,381
37214	2/9/2022	ChaBry	Chase Bryant	10,000.00	10,383
37215	2/14/2022	VicOut	Victory Outreach of Selma	4,312.50	10,385
Auth 733479	2/8/2022	DetPar	Details Party Rentals	793.10	10,388
App 196452	2/8/2022	CosWho	Costco Wholesale	375.27	10,389
37216	2/15/2022	AAAQua	AAA Quality Services, Inc.	924.36	10,390
37217	2/15/2022	Aramark	Aramark	40.45	10,391
37218	2/15/2022	CitTul	City of Tulare	3,618.80	10,392
37219	2/15/2022	Comcast	Comcast	574.63	10,393
37220	2/15/2022	LisPer	Lisa Perryman	140.95	10,394
37221	2/15/2022	MorLev	Morris Levin & Son	115.78	10,395
37222	2/15/2022	PerCar	Perfect Care Landscape & Maintenance	626.50	10,396
37223	2/15/2022	Scinto	Scinto Group, LLP	3,700.00	10,397
37224	2/15/2022	TheLoc	The Lockwood Agency	45.00	10,398
ACH02252022	2/25/2022	MidKeys	Midwest Keys	70.18	10,401
43261476	2/10/2022	WynHot	Wyndham Hotels & Resorts	425.97	10,404
43261494	2/10/2022	WynHot	Wyndham Hotels & Resorts	425.97	10,405
43261528	2/10/2022	WynHot	Wyndham Hotels & Resorts	425.97	10,406
43261502	2/10/2022	WynHot	Wyndham Hotels & Resorts	425.97	10,407
43262997	2/10/2022	WynHot	Wyndham Hotels & Resorts	425.97	10,408
PYM312914	2/16/2022	Citadel	Citadel (Time Clock)	3.00	10,409
FedTax013122	2/4/2022	IRS	Internal Revenue Service	2,942.46	10,351
CaTax013122	2/4/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	389.32	10,352
UITax4thQTR	2/9/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	189.17	10,379
FedTax021522	2/18/2022	IRS	Internal Revenue Service	1,651.68	10,386
CaTax021522	2/18/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	220.86	10,387
Match-Up	2/9/2022	WilMor	William Morris Endeavor Entertainment, LLC	0.00	10,400
Total Payments:	33				
Total Amount:	41,542.04				

Check Register

Check Register

Tulare County Fair
Sam Harrison

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Check #	Void	Date	Employee	Name	Amount
1456		2/15/2022	GuVill	Villa, Guadalupe M	518.67
1457		2/28/2022	GuVill	Villa, Guadalupe M	389.06
Direct Deposit		2/15/2022	DeRizz	Rizzardo, Dena L	2,910.46
Direct Deposit		2/15/2022	DeHick	Hicks, Deborah	1,106.79
Direct Deposit		2/15/2022	LiPerr	Perryman, Lisa J	710.30
Direct Deposit		2/28/2022	DeRizz	Rizzardo, Dena L	2,910.46
Direct Deposit		2/28/2022	DeHick	Hicks, Deborah	731.81
Direct Deposit		2/28/2022	LiPerr	Perryman, Lisa J	372.97
Grand Totals: 8 Disbursements to 4 Employees					9,650.52

DELEGATION OF AUTHORITY

CEO is authorized to execute Rental Agreements up to \$55,000, Standard Agreements up to \$55,000, as long as these contracts do not exceed a one-year term, without further authorization from the Board of Directors. In emergency situations, the CEO is authorized to execute the above-mentioned agreements up to the amount of \$75,000. All such executed agreements, however, are to be submitted to the Board of Directors for review at the subsequent meeting. (04/2020)

CHECK SIGNERS & SIGNATURE CARDS

At the annual meeting, check signers will be reviewed and adjusted as necessary. Signers do not have to be the President and Vice President but do need to include the CEO and approved by the Board. All checks over \$10,000 require two signatures. Furthermore, any checks issued for reimbursement to any authorized signer must be signed by another authorized signer and require two signatures if over \$10,000. Under no circumstance may an authorized signer sign a check made payable to him or her or to his or her affiliates. (4/2020)

CREDIT CARD / BANK DEBIT CARD AUTHORIZATION

CEO, has possession of operating account debit card to be used for every day purchases with a daily limit of \$1,500. Lowes credit card with a credit limit of \$10,000 and a Costco Membership. All expenditures to be reviewed by Board President after card statement generation. (4/2020)



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

Recommended Caution for California Equine Events

March 3, 2022

Dear Equine Event Coordinators and Participants:

Equine herpesvirus myeloencephalopathy (EHM) has been detected in multiple horses in several counties in California. If not controlled, it can have significant consequences to the horse industry, infecting thousands of horses due to the extensive mixing of horses at statewide, national, and international horse events.

Equine herpesvirus causes respiratory disease, abortion, neonatal death, and the neurological disease known as EHM. It spreads in aerosolized secretions, by direct contact, and by contact with surfaces containing infected secretions. Shedding of the virus generally occurs for 7-10 days.

To reduce disease spread, the California State Veterinarian recommends that all hunter/jumper events (the most affected group) be postponed for the next 28 days, all equine events be postponed for the next 14 days, and all non-essential horse movements postponed for at least 14 days.

Horse owners must immediately isolate any horses exhibiting neurologic signs and consult their veterinarian; EHM has mandatory State reporting requirements. Owners must practice good biosecurity when they move horses in emergency situations or for veterinary care; avoid other horses and don't share tack/equipment that hasn't been properly cleaned and disinfected, including farrier and veterinary equipment.

For more information visit https://www.cdfa.ca.gov/ahfss/animal_health/equine_herpes_virus.html.

*This recommendation considers an event when horses from different home premises are brought together at a single location and include, but are not limited to: competitions of any discipline (in state or out of state), rodeos, educational riding clinics, and any travel of horses to an outside facility for lessons or casual/social gathering, etc. Sanctioned horse racing tracks are **exempt** from this recommendation.*

Sincerely,

Dr. Annette Jones D.V.M.
State Veterinarian and Director





CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

March 4, 2022

F2022-03

TO: All California Fairs

SUBJECT: Youth for the Quality Care of Animals (YQCA) Platform Transition

The YQCA program has recently decided to update their certification program and website platform. The certification program represents the top-of-the-line training in food safety, humane animal care, and life skill development for youth. The new platform is expected to launch on March 23, 2022.

Due to the transition, YQCA users (youth and YQCA instructors) who plan to use their current and valid certification for the 2022 fair season, will need to download their certificate prior to the transition on March 23, 2022. YQCA users will no longer be able log-in to their existing account and access their past certification information after March 23, 2022.

The process for navigating the new platform will be shared with you once it is available. YQCA plans to host a webinar that will be open to the public announcing the change and answering user questions. In addition, a final webinar will also be available and will provide a tour of the new and improved online experience.

The Fairs and Expositions Branch asks that you please share this information with as many YQCA users as possible, including 4-H, FFA, Grange, and Independent exhibitors, leaders, advisors, parents, and the fair's livestock employees/volunteers. YQCA users that do not retrieve their valid certification from the current YQCA platform before March 23, 2022, may be required to regain certification through the new platform.

For any questions, please contact Mike Francesconi at mike.francesconi@cdfa.ca.gov or (916) 900-5365.

Sincerely,

Mike Francesconi
Branch Chief
Fairs & Expositions Branch



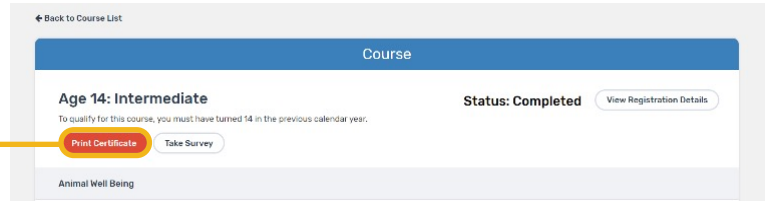
YQCA | YOUTH FOR THE QUALITY CARE OF ANIMALS

PRINTING YOUR CERTIFICATION

STEP 1

Start at the course menu screen to access the certificate.

Select "Print Certificate." From here, the certificate can be downloaded as a PDF to save locally or printed using these two options.



STEP 2

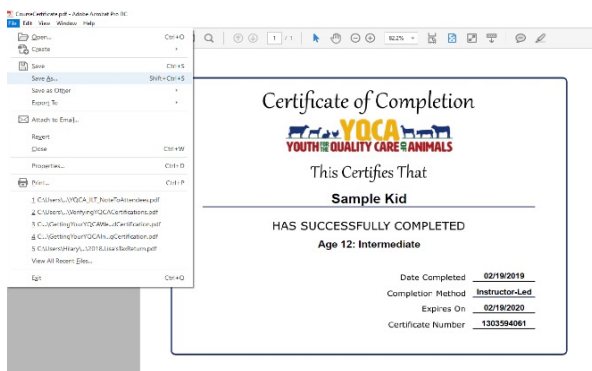
To print the PDF, select the printer icon and send to the local printer.

To download and save locally, use one of the two approaches below to save the file to a designated location on your computer.



OPTION 1

Select "File," then select "Save As," and save the file where you will be able to find it again.



OPTION 2

When you open the downloaded file, select the option to open it with Adobe Acrobat or another PDF reading software. Then save the file from there.

