

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 16, 2021 at 6:00PM
via Zoom follow the link below to
attend meeting

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.

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

MEETING NOTICE

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

24th DAA BOARD MEETING AGENDA

Tuesday, March 16, 2021 at 6:00 PM

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

Phone #: 1 669 900 6833 US

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Passcode: 6202020

1. **CALL TO ORDER:** President Castro
All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: www.tcfair.org.
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. Personal Matters- CEO Evaluations (Gov. Code § 11126 (a)(1))
 - b. Pending Litigation-Personnel (Gov. Code § 11126 (e)(1))
7. **RECONVENE INTO OPEN SESSION:** Report any action taken in closed session.
8. **CONSENT CALENDAR (Discussion/Action by Board):**
The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
 - a. Minutes from the February 2021
 - b. Contracts for February 2021
 - c. Cash Disbursements for February 2021

- d. Current Finance Report
9. **BUSINESS REPORT & INFORMATION (Informational/Action by Board):**
- a. CDFA Performance Audit Update # 20-010 & 24th DAA
 - b. COVID-19 Pandemic Update
 - c. 2019 Financial Audit-Scinto Group, LLP- Greg Blaney, CPA
 - d. SB 5 Bond Measure – Building 1 Update
 - e. 2021 Budget
 - f. 2020 STOP
 - g. Statement of Economic Interest (Form 700 April 1st filing date)
10. **CORRESPONDENCE (Informational):**
11. **COMMITTEE REPORTS (Informational):**
- a. Junior Livestock Auction- Update
 - b. Junior Fair Board- Update
12. **FAIR REPORT (Informational):**
- a. 2021 Fair- Planning update
13. **CEO REPORT (Informational):**
14. **MATTERS OF INFORMATION:**
- a. CEO Comments
 - b. Board of Director Comments
 - c. Staff Comments
 - d. Items Proposed for Next Board Meeting
15. **NEXT MEETING DATE:** April 13, 2021 at 6:00 PM.
16. **ADJOURNMENT:**

Posted March 5, 2021

AMERICANS WITH DISABILITIES ACT

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

CALL TO ORDER: The 24th District Agricultural Association Board of Directors meeting was called to order at 6:12 PM by President Castro via a zoom conference call.

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

INTRODUCTION OF GUESTS AND STAFF: CEO Dena Rizzardo, CDFA F&E Mike Francesconi, CA Under Secretary and Chief Counsel Haig Bagdassarian, Staff Counsel Christine Vona, Deputy Attorney General Stepano Abbasciano, Dan Lussenhop, Camma Bettencourt and Rochelle Mederos were all present via Zoom.

PUBLIC COMMENT:
None

CONSENT CALENDAR (Action by Board): Director Gomez made a motion, seconded by Director Calderon to accept the consent calendar which included minutes from the December 8, 2020 meeting, contracts and cash disbursements for December 2020 and January 2021, 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 were reviewed. Director Musgrove made a motion, seconded by Director Hackey to accept the responses as presented in the board packet. 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				

- COVID19 Pandemic – Due to the current guidelines from the governor’s office, our region is on a temporary stay at home order no events are scheduled. The fair is considered an essential business and the office will remain open from 9am – 2pm. Tulare County has the building rented for COVID testing through June 2021. Maintenance will need to be kept on-site as per our rental agreement.
No public comment
- Funding Allocations – CEO Rizzardo reported that the executed AB1499 grant funding contact was signed and in the board packet for review. The 2021 allocation in the amount of \$77,480 was received in January along with the remaining 2020 balance of \$35,664 in maintenance allocation. CEO Rizzardo explained the board would need to approve the request of the annual FYE 20/21 state allocation. This allocation would not be received until the board approved the 2021 budget, 2020 STOP and a financial audit of 2019 was engaged. Director Calderon made a motion, seconded by Director Hackey to accept the AB1499 grant funds and allow CEO Rizzardo to request the FYE 20/21 state allocation after the board approves the 2021 Budget, 2020 STOP and CEO Rizzardo engages 2019 financial audit.
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				

- SB 5 – CEO Rizzardo reported that the deep dive into the building on cost analysis has started and CCA will be in contact when the projects cost projections are completed.
No public comment.
- CFSA – CEO Rizzardo reported that TCF has rejoined the general liability risk pool insurance through CFSA as Haas Wilkerson was unable to insure the fair for the required \$25,000,000 liability coverage that F&E is now requiring.
No public comment.
- Haas Wilkerson – CEO Rizzardo reported that TCF has purchased through Haas Wilkerson tail insurance for one year on both the Director & Officer insurance and employee practices insurance.
No public comment.
- Workman’s Compensation – CEO Rizzardo explained that all volunteers are covered under the fair’s current workman’s compensation policy while performing volunteer work for the fair. In order for the fair to be compliance with this part of the policy CFSA must have a resolution on file from the board that authorizes the authority to provide workers’ compensation coverage for volunteers working at the fair. A motion was made by Director Musgrove, seconded by Director Hackey and carried that members of the Board of Directors of the 24th District Agriculture Association / Tulare County Fair and any volunteers donating time for the fair, will be covered by Workers’ Compensation Insurance while performing their volunteer work.
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):

As presented in the agenda packet.

No public comment.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction – debts are paid in full. There are four buyers that have not paid leaving a total outstanding balance as of February 28, 2021 \$19,707.22. Two kids that have not come by to pick up their checks.
No public comment
- The Junior Fair Board is dark until April.
No public comment

FAIR REPORT (Information/Action): 2021 planning update – CEO Rizzardo is still not sure what the fair will look like in 2021. Entertainment is still up in the air, is hopeful that by March and April she will have a better idea as to what we she can start planning for in September.

No public comment

CEO REPORT (Information/Action):

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 16, 2021 at 6:00 PM.

ADJOURNMENT: Meeting was adjourned at 7:35 PM.

Approved:

Attest:

Gary Castro
President

Dena Rizzardo
CEO

As of February 28, 2021

Particulars	Amount
CURRENT ASSETS	
CASH ON HAND & IN BANK	
Petty Cash	100.00
Change Fund	500.00
Change Fund ATM	0.00
Cash - Ops BOS Acct#9369	469,041.54
Cash - SW BOS Acct#9318	4,805.35
Cash - Global BOS Acct#9377	0.00
Cash - Premium BOS Acct#9350	8,106.02
Cash - MM - CBB	0.00
Cash - JLA Accounts	46,813.06
LAIF	4,166.94
CD - BOS Acct #5901	0.00
1 Cash Sweep BOS - 9399	0.00
Cash in Bank - JR Fair Board	0.00
Cash in Bank - JR Fair Board BOS	100.00
Total CASH ON HAND & IN BANK	533,632.91
ACCOUNTS RECEIVABLE	
Accounts Receivable	27,223.82
Accounts Receivable - JLA	4,451.67
A/R Allow For Doubtful Accts	0.00
Total ACCOUNTS RECEIVABLE	31,675.49
Total CURRENT ASSETS	<u>565,308.40</u>
CURRENT LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	4,237.68
Accounts Payable JLA	0.00
Fees Collected	0.00
Tax Liabilities	1,454.24
Employee Benefits Withholdings	5,219.72
Event Liability	0.00
Current Long Term Liab	0.00
Guarantee Deposits	8,264.00
Misc Liabilities	3,048.09
Total CURRENT LIABILITIES	<u>22,223.73</u>
Current Assets in Excess of Current Liabilities	<u>543,084.67</u>

TULARE COUNTY FAIR / 24TH DAA
STATEMENT OF NET POSITION
February 28, 2021

ASSETS	2021	2020
Current Assets		
Cash - Operating	478,714	665,999
Cash - ATM	-	-
Cash-Premium	8,106	476
Cash - Junior Livestock Auctio	46,813	257,517
Cash - JR Fair Board	-	3,048
AR - Operating (Net)	27,224	(2,310)
AR - Junior Livestock Auction	4,452	-
Deferred Charges	-	-
Total Current Assets	\$ 565,308	\$ 924,730
Fixed Assets		
Land	489,069	489,069
Building & Improvements	3,828,947	3,828,947
A/D Buildings & Improvements	(2,959,710)	(2,886,854)
Equipment	244,117	223,667
A/D Equipment	(169,423)	(136,228)
Total Fixed Assets	\$ 1,433,001	\$ 1,518,601
Deferred Outflows of Resources	110,967	110,967
TOTAL ASSETS	\$ 2,109,276	\$ 2,554,298

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	1,454	24,131
Payroll Withholdings	5,220	9,747
AP - Operating	4,238	35,019
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	8,264	10,764
Fees Payable	(50)	6,149
Deferred Revenue	-	25,000
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 22,174	\$ 113,858
Long Term Liability		
LTD Associated with Fixed Assets	2,434	2,434
Leave Liability	-	-
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	369,899	369,899
Total Long Term Liability	\$ 410,244	\$ 410,244
Deferred Inflows of Resources	14,841	14,841
TOTAL LIABILITIES	\$ 447,259	\$ 538,943
Reserve - Operating	1,841,563	2,307,889
Reserve - Junior Livestock	56,696	110,353
Reserve - Pension/OPEB	(273,774)	(273,774)
Reserve - Dairy	-	-
Net Income - Operating	37,653	(129,107)
Net Income - JLA	(122)	(7)
TOTAL LIABILITIES & RESOURCES	\$ 2,109,276	\$ 2,554,298

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
February 28, 2021

	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	-	-	-	-	-
COMMERCIAL REVENUE	-	50	-	50	-	-
CARNIVAL REVENUE	-	-	-	-	-	-
CONCESSION REVENUE	-	-	-	-	-	-
LIVESTOCK REVENUE	-	-	-	-	-	-
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	21,620	9,609	43,070	24,508	-	43,070
FAIR ATTRACTION REVENUE	-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE	200	480	200	480	-	200
MISCELLANEOUS NON-FAIR REVENUE	4,160	5,090	6,410	9,895	-	6,410
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	(400)	-	(400)	176	-	(400)
OTHER OPERATING REVENUE	-	-	-	155	-	-
TOTAL REVENUES	25,580	15,229	49,280	35,264	-	49,280
OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	25,290	19,752	52,179	105,655	-	(52,179)
MAINTENANCE & GENERAL OPERATIONS	13,024	21,368	26,663	42,271	-	(26,663)
PUBLICITY EXPENSES	-	2,344	1,143	2,344	-	(1,143)
ATTENDANCE OPERATIONS	892	1,203	6,028	8,110	-	(6,028)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	916	340	1,833	2,171	-	(1,833)
MISCELLANEOUS NON-FAIR EXPENSE	633	1,306	984	3,820	-	(984)
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	-	-
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	278	-	-	(278)
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
TOTAL EXPENSES	40,756	46,311	89,107	164,371	-	89,107
Net Gain/Loss Before Allocation	(15,176)	(31,082)	(39,827)	(129,107)	-	(39,827)
STATE ALLOCATION	77,480	-	77,480	-	-	77,480
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-
Net Gain/Loss After Allocation	62,304	(31,082)	37,653	(129,107)	-	37,653

Detail of Revenues

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41001	-	-	-	-	-	-
Advance Sales	41015	-	-	-	-	-	-
Admissions-Youth	41010	-	-	-	-	-	-
Admissions-Senior	41017	-	-	-	-	-	-
Discount Fair Admissions	41020	-	-	-	-	-	-
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	-	-	-
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
TOTAL ADMISSION TO GROUNDS		-	-	-	-	-	-
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	-	-	-
Inside Commercial Space	41520	-	-	-	-	-	-
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	50	-	50	-	-
TOTAL COMMERCIAL REVENUE		-	50	-	50	-	-
CARNIVAL REVENUE							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	-	-
Carnival Presale Livestoc	42111	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE		-	-	-	-	-	-
CONCESSION REVENUE							
Concessions	42000	-	-	-	-	-	-
Concessions - Ice Sales	42205	-	-	-	-	-	-
Safe Food Handling Fee	42210	-	-	-	-	-	-
Food Vendor Utility Fee	42240	-	-	-	-	-	-
Vendor Admissions	42250	-	-	-	-	-	-
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	-	-	-	-
TOTAL CONCESSION REVENUE		-	-	-	-	-	-
LIVESTOCK REVENUE							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	-	-	-	-	-	-
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	-	-	-	-
Other Insurance	43401	-	-	-	-	-	-
Livestock Parking	43401	-	-	-	-	-	-
Fair Donation	43000	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		-	-	-	-	-	-
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 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	-	-
Jaripeo Baile	46500	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	-	-	-	-
Parking	47100	-	-	-	-	-	-
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	-	-
Event Staff on Duty	48500	200	480	200	480	-	200
TOTAL MISCELLANEOUS FAIR REVENUE		200	480	200	480	-	200
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	4,160	5,090	6,410	9,895	-	6,410
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		4,160	5,090	6,410	9,895	-	6,410

Detail of Revenues

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 2020	Budget 2021	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	20,320	7,200	41,770	16,160	-	41,770
Grounds Rental	48200	-	-	-	135	-	-
Grandstand/Speedway	48201	-	1,000	-	1,000	-	-
Interim RV/Camping Fees	48202	720	160	720	850	-	720
Equipment Rental	48300	-	-	-	215	-	-
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	280	350	280	3,619	-	280
Event Attendant	48501	300	890	300	2,492	-	300
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	-	-	-	-
Interest Earnings	49510	-	9	-	37	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		21,620	9,609	43,070	24,508	-	43,070
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	(400)	-	(400)	176	-	(400)
TOTAL PRIOR YEAR REVENUE		(400)	-	(400)	176	-	(400)
OTHER OPERATING REVENUE							
Misc Revenue	48700	-	-	-	155	-	-
TOTAL OTHER OPERATING REVENUE		-	-	-	155	-	-

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	February	February	February	February	2021	of
		2021	2020	2021	2020		Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	9,071	-	18,129	52,000	-	(18,129)
Salaries & Wages - Temporary	50200	2,452	4,740	4,724	9,575	-	(4,724)
Compensated Absence Expense	50300	272	-	544	-	-	(544)
Employee Benefits	50310	135	-	169	-	-	(169)
Payroll Taxes	50320	751	222	1,487	4,430	-	(1,487)
Employee Retirement	50330	2,945	762	5,836	1,558	-	(5,836)
Professional Services	50400	3	375	6	375	-	(6)
Traveling Expense Employees	50600	-	-	-	174	-	-
Office Supplies	50700	1,504	548	1,520	1,038	-	(1,520)
Telephone	50800	755	709	1,505	1,417	-	(1,505)
Postage	50820	10	55	42	87	-	(42)
Dues & Subscription	50900	475	2,750	775	3,050	-	(775)
General Liability Insurance	51000	3,672	1,382	11,453	22,335	-	(11,453)
Property Insurance	51020	-	-	-	-	-	-
Other Misc Expense	51100	67	127	142	415	-	(142)
Alarm Expense	51101	-	40	-	80	-	-
Credit Card Processing Fees	51102	26	18	55	40	-	(55)
Legal Fees	51103	-	-	-	-	-	-
Finance Charges	51104	3	-	3	-	-	(3)
Gateway Fees-Online	51106	40	15	80	15	-	(80)
Computer & Payroll Process	51107	1,518	3,480	2,518	4,480	-	(2,518)
CFSA Admin Fees	51108	14	74	32	129	-	(32)
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	1,579	4,456	3,157	4,456	-	(3,157)
Unemployment Insurance	51300	-	-	-	-	-	-
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		25,290	19,752	52,179	105,655	-	(52,179)

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	February	February	February	February	2021	of
		2021	2020	2021	2020		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	3,463	6,655	6,840	14,240	-	(6,840)
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	30	36	77	30	-	(77)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	133	394	273	815	-	(273)
Employee Retirement	50303	391	1,390	823	2,938	-	(823)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	720	-	720	-	-	(720)
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	-	-
Rent Maintenance Equipment	52500	-	-	-	-	-	-
Electric	52800	2,081	264	5,518	2,719	-	(5,518)
Water	52801	2,118	2,349	4,316	4,417	-	(4,316)
Sewer	52802	385	1,943	787	2,685	-	(787)
Natural Gas	52803	1,928	1,720	3,729	4,203	-	(3,729)
Fuel/Propane	52804	22	-	27	-	-	(27)
Maint of Equipment	52900	30	44	60	2,305	-	(60)
Maint of Bldgs and Grounds	53000	882	5,447	1,803	6,074	-	(1,803)
Trash Removal, Clean Up	53100	843	1,126	1,690	1,451	-	(1,690)
Other Maintenance Expense	53200	-	-	-	-	-	-
Special Repairs	53300	-	-	-	394	-	-
Portable Toilets	57300	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		13,024	21,368	26,663	42,271	-	(26,663)
PUBLICITY EXPENSES							
Publicity	54000	-	844	1,143	844	-	(1,143)
Contracted Services	54200	-	-	-	-	-	-
Advertising	54400	-	1,500	-	1,500	-	-
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		-	2,344	1,143	2,344	-	(1,143)
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	-	-
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Professional Services Contract	56200	892	1,203	6,028	8,110	-	(6,028)
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		892	1,203	6,028	8,110	-	(6,028)

Detail of Expenditures

	Acct. No.	Activity February 2021	Activity February 2020	YTD February 2021	YTD February 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 Sattelite	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	-	-	-	-	-	-
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	-	-	-	-
Demolition Derby	66400	-	-	-	-	-	-
Grounds Act	66500	-	-	-	-	-	-
Grandstand Entertainment	66600	-	-	-	-	-	-
Insurance/Tshirts/Tickets	66702	-	-	-	-	-	-
Entertainment Stages	66601	-	-	-	-	-	-
Hospitality/Hotel	66703	-	-	-	-	-	-
TOTAL FAIR ENTERTAINMENT EXPENSE		-	-	-	-	-	-
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	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-

AP Payments Check Register

Board

Tulare County Fair
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH02042021	2/4/2021	PERS	CalPERS Retirement	1,702.54	9,652
P-73648447	2/11/2021	Zoom	Zoom Video Communications Inc.	15.89	9,655
36707	2/15/2021	Aramark	Aramark	74.04	9,658
36708	2/15/2021	CFSA	California Fairs Service Authority	7,075.55	9,659
36709	2/15/2021	CitTul	City of Tulare	3,446.48	9,660
36710	2/15/2021	Comcast	Comcast	352.38	9,661
36711	2/15/2021	Grapevine	Grapevine MSP	174.00	9,662
36712	2/15/2021	Leaf	LEAF	111.53	9,663
36713	2/15/2021	Lowe's	Lowe's	120.60	9,664
36714	2/15/2021	NorRam	Noralva Ramirez	1,300.00	9,665
36715	2/15/2021	PerCar	Perfect Care Landscape & Maintenance	626.25	9,666
36716	2/15/2021	SoCalEdi	Southern California Edison	3,437.27	9,667
36717	2/15/2021	SocNun	Socorro Nunez	1,500.00	9,668
36718	2/15/2021	TulFar	Tulare County Farm Bureau	475.00	9,669
36719	2/15/2021	VerCan	Veronica Caldelaria	4,000.00	9,670
36720	2/15/2021	WindPro	Windmill Propane	24.68	9,671
36721	2/15/2021	LauRos	Laura Rosas	1,300.00	9,672
ACH02162021	2/16/2021	PERS	CalPERS Retirement	4,064.58	9,673
BESTBUYCOM80642	2/16/2021	BesBuy	Best Buy	992.32	9,674
ACH02032021	2/3/2021	HarCla	Harland Clarke	239.12	9,675
PYM203267	2/18/2021	Citadel	Citadel (Time Clock)	6.00	9,676
BESTBUYCOM806424002	2/24/2021	BesBuy	Best Buy	43.39	9,677
FedTax01292021	2/3/2021	IRS	Internal Revenue Service	1,321.02	9,628
CaTax01292021	2/3/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	128.50	9,629
FedTax02122021	2/17/2021	IRS	Internal Revenue Service	1,459.13	9,656
CaTax02122021	2/17/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	134.58	9,657
Total Payments:	26				
Total Amount:	34,124.85				

Check Register

Check Register

Tulare County Fair
Sam Harrison

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Check #	Void	Date	Employee	Name	Amount
1370		2/12/2021	GuVill	Villa, Guadalupe M	796.13
1371		2/26/2021	GuVill	Villa, Guadalupe M	693.72
Direct Deposit		2/12/2021	AnIban	Ibanez, Angelica M	332.68
Direct Deposit		2/12/2021	DeHick	Hicks, Deborah	780.24
Direct Deposit		2/12/2021	DeRizz	Rizzardo, Dena L	2,672.30
Direct Deposit		2/12/2021	SiTaut	Tautuaa, Sini	584.83
Direct Deposit		2/12/2021	CasMill	Miller, Casey J	408.84
Direct Deposit		2/12/2021	HeTaut	Tautuaa, Heione	271.51
Direct Deposit		2/26/2021	AnIban	Ibanez, Angelica M	284.26
Direct Deposit		2/26/2021	DeHick	Hicks, Deborah	609.97
Direct Deposit		2/26/2021	DeRizz	Rizzardo, Dena L	2,672.30
Direct Deposit		2/26/2021	SiTaut	Tautuaa, Sini	475.81
Direct Deposit		2/26/2021	HeTaut	Tautuaa, Heione	271.51
Grand Totals:		13 Disbursements to 7 Employees			10,854.10

OPERATING BUDGET

24th DISTRICT AGRICULTURAL ASSOCIATION

Tulare COUNTY

Conducting The Tulare County Fair

at Tulare, California

For the period of January 1, 2021 to December 31, 2021

	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$994,093	\$731,016	\$761,879	\$234,319
Unrestricted Net Position - Pension/OPEB		(\$261,456)	(\$273,774)	(273,774)	(273,774)
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt		1,643,487	1,515,457	1,515,456	1,517,611
Subtotal (Total Net Resources)		2,376,124	1,972,699	2,003,561	1,478,156
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		1,850,028	2,209,024	290,339	1,786,219
State (Local/Base) Allocations (to Page 2):	31200	35,644	35,644	201,244	360,644
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300			25,000	
Capital Project Reimbursement Funds (from Sched 8A)	31900			0	0
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		165,000		
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000		25,000		77,480
TOTAL RESOURCES ACQUIRED		1,885,672	2,434,668	516,583	2,224,343
TOTAL RESOURCES AVAILABLE		4,261,796	4,407,367	2,520,144	3,702,499
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		2,093,429	2,093,550	878,559	1,589,163
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		2,093,429	2,093,550	878,559	1,589,163
Depreciation Expense (From Page 10)	90000	114,577	100,000	113,200	104,132
Pension Expense (From Page 10)	96000	50,229	0	50,229	50,229
OPEB Expense (From Page 10)	96001	0	0	0	0
TOTAL RESOURCES APPLIED		2,258,235	2,193,550	1,041,987	1,743,524
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		761,879	2,487,591	234,319	569,270
Unrestricted Net Position - Pension/OPEB	29400	(273,774)	(273,774)	(273,774)	(273,774)
Restricted Net Resources					
Investment in Capital Assets (From Schedule 7)		1,515,456		1,517,611	1,663,480
Subtotal (Should equal Total Net Resource Figure above)		\$2,003,561	\$2,213,817	\$1,478,156	\$1,958,975
Reserve Percentage		36.4%	118.8%	26.7%	35.8%

Summary of Operations		Tulare County Fair			
	Acct. No.	Actual 2019	Budgeted 2020	Estimated 2020	Proposed 2021
OPERATING REVENUES:					
Admissions to Grounds	41000	\$422,905	\$499,224	\$24,068	\$379,800
Commercial Space	41500	71,952	91,500	325	64,000
Carnival	42100	366,005	415,000		329,000
Concessions	42200	224,527	231,800	18,350	202,350
Exhibits	43000	65,006	82,650	8,754	40,100
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	94,535	120,500		130,100
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	271,190	381,750	25,780	226,659
Miscellaneous Non-Fair Programs	47005	94,859	70,000	32,230	70,000
Interim Revenue	48000	246,105	314,100	154,815	344,210
Prior Year Revenue Adjustments	49000	(14,625)		7,611	
Other Operating Revenue	49500	7,570	2,500	18,406	
TOTAL OPERATING REVENUES (to Page 1)		1,850,028	2,209,024	290,339	1,786,219
OPERATING EXPENDITURES:					
Administration	50000	423,014	437,350	384,502	421,847
Maintenance & General Operations	52000	672,916	616,900	330,100	394,457
Publicity	54000	78,177	116,100	36,268	57,000
Attendance Operations	56000	115,282	87,500	34,672	87,500
Miscellaneous Fair	57000	145,897	111,400	48,365	86,800
Miscellaneous Non-Fair Programs	57005	49,966	84,550	23,822	38,559
Premiums	58000	6,399	15,000	3,770	7,000
Exhibits	63000	9,029	13,750	10,659	21,500
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000	597,858	574,000	17,500	464,500
Motorized Racing	66109				
Interim Entertainment	66009				
Equipment (Funded by Fair)	72300		37,000	3,897	10,000
Prior Year Expense Adjustments	80000	(4,936)		(14,998)	
Cash (over/under)	85000	(171)			
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		2,093,429	2,093,550	878,559	1,589,163
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB		(243,401)	115,474	(588,220)	197,056
Depreciation Expense	90000	114,577	100,000	113,200	104,132
Pension Expense	96000	50,229		50,229	50,229
OPEB Expense	96001				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(408,207)	15,474	(751,649)	42,695
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	35,644	35,644	201,244	360,644
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)			190,000	25,000	77,480
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		(\$207,757)	\$341,118	(\$361,976)	\$635,180
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		(\$372,563)	\$241,118	(\$525,405)	\$480,819