

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, May 17, 2022, at 6:00PM

Location Jockey Club

620 S. K Street, Tulare, CA 93274

5711 Arden Ave, Highland, CA 92346

or

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

Phone #: 1 669 900 6833 US

Meeting ID: 299 155 0907

Passcode: 6202020

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))

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. April 26, 2022, Board Meeting Minutes
- b. Contracts for April 2022
- c. Cash Disbursements for April 2022
- d. Current Finance Report

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

- a. CDFA Performance Audit Update #20-010 & 24th DAA
- b. 2022 CFSA Final True Up General Liability Calculation Fee
- c. 2022 CFSA Workers Compensation Adjustment
- d. MOU Between TCF & CA State Dept of Developmental Services (Porterville Developmental Center)

10. CORRESPONDENCE (Informational)

11. COMMITTEE REPORTS (Informational):

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

12. FAIR REPORT (Informational):

- a. 2022 Fair-
 - Independent Exhibitors
 - Exhibitor Entries online June 1, 2022 / Entry Deadline August 19, 2022

13. CEO REPORT (Informational):

- a. Event Calendar
 - i. COVID Testing & Vaccination- Old Office Building 215 Martin Luther King

- ii. October 15, 2021- May 20, 2022- Sequoia Crush Volleyball (Building 1 Mon.-Thurs.)
- iii. May 2-5, 2022- Tulare Chamber of Commerce Membership Drive (Jockey Club)
- iv. May 4 & 5, 2022- Thunderbowl Raceway
- v. May 7, 2022- Private Event (Jockey Club)
- vi. May 13, 2022- Thunderbowl Raceway
- vii. May 15, 2022- M & S Entertainment Mexican Bull Riding & Concert (Grandstands)
- viii. May 21, 2022- Thunderbowl Raceway
- ix. May 21, 2022- Private Event (Jockey Club)
- x. May 28, 2022- Private Event (Jockey Club)
- xi. May 27-June 4, 2022 – Dairy Sale (Livestock Area)
- xii. May 31, 2022- TUHSD Job Fair (Building 3)
- xiii. June 10, 2022- Dairymen of the Year & Dairy Princess Coronation (Building 3)
- xiv. June 18, 2022- Private Event (Jockey Club)
- xv. June 17-19, 2022- Barrel Race (Big Arena)

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: June 21, 2022

16. ADJOURNMENT:

Posted May 6, 2022

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**24TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
April 26, 2022**

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, Calderon, Musgrove, and Gomez were physically present. Director Hackey joined via telephone. There are four (4) vacant board positions.

INTRODUCTION OF GUESTS AND STAFF:

CEO Dena Rizzardo

Community members: Cammra Bettencourt

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

PUBLIC COMMENT:

None

CONSENT CALENDAR (Action by Board):

Director Gomez made a motion, seconded by Director Calderon and carried to accept the consent calendar which included minutes from the March 2022 meeting, March 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):

- CDFA Performance Audit Report # 20-010 responses – No update.
No public comment

- 2021 STOP – Board members were presented with the Statement of Operations for 2021.

No public comment

Director Musgrove made a motion to accept the 2021 STOP and seconded by Director Calderon and passed unanimously.

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				

- Request to approve and accept the 21/22 Standard Allocation – board members discussed the process for receiving the 21/22 standard allocation of funding.

Director Musgrove made a motion to begin the process for accepting the 21/22 standard allocation and carried unanimously.

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				

- Update on Bagley Keene Laws-AB1733 & AB1795 – the board reviewed the current law, proposed changes to the law, and options available to the board for continuing meeting via teleconference.

Director Musgrove made a motion to continue the option of teleconferencing for the board and public until a formal change has been adopted by the State Legislature to the Bagley-Keene Law; and carried unanimously

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				

CLOSED SESSION

The board adjourned into closed session at 6:25pm and reopened the public meeting at 6:44pm.

President Castro reported that there was no reportable action taken by the board in closed session.

BUSINESS REPORT & INFORMATION, CONTINUED (Action by Board):

- Japanese Internment Camp Monument Proposal (Mission Oaks High School) - Board members joined parents, students, and Instructor Michaelpaul Mendoza in the jockey club for a presentation by his history class on a proposal for installing a monument on the fair grounds commemorating the use of the grounds during World War II as a staging area coinciding with the internment of US citizens and residents of Japanese descent.

Director Musgrove motioned, seconded by Director Calderon and carried to move forward with a monument to be placed near the K Street entrance to the fair and directed CEO Rizzardo to work exclusively with Michaelpaul Mendoza on the design, funding, and installation of the 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				

- Email Policy – Board members were presented with a copy of a proposed email policy
Director Gomez moved to adopt the policy as presented, seconded by Director Musgrove and carried.

No public comment

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

- 802 / Ticket Policy – Board members were presented with a proposed ticket policy
Director Musgrove made a motion to approve the policy, seconded by Director Calderon, and carried.

No public comment

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

- Fair Admission & Parking Pricing – Board members were presented with proposed admission and parking pricing for 2022.

Director Calderon motioned to adopt the pricing for admission and parking and added a season pass to be sold at \$42 good for the 2022 Fair Season, seconded by Director Musgrove and carried.

No public comment

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

CORRESPONDENCE (Information/Action):

None

COMMITTEE REPORTS (Informational/Action):

Junior Livestock Auction – None

The Junior Fair Board – None

FAIR REPORT (Information/Action):

Exhibitor handbooks will be available soon.

CEO REPORT (Information/Action):

Events

- The board was presented with a list of currently held and future events to be held on the grounds.
SB5 Building rehab

- The bid packet is waiting to be approved to be posted.
Kubota Tractor community revitalization grant

- Fair staff applied for a grant and if awarded, funds will be used to install an LED marquee on the grounds to promote events along with providing some funding for the Japanese Internment Monument.

MATTERS OF INFORMATION

CEO COMMENTS: None

BOARD OF DIRECTOR COMMENTS: None

STAFF COMMENTS: None

ITEMS PROPOSED FOR NEXT MEETING: None

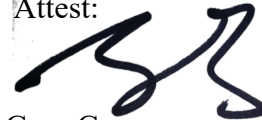
NEXT MEETING DATE: The meeting is scheduled for May 17, 2022 at 6:00 PM.

ADJOURNMENT: Meeting was adjourned at 7:49 PM.

Approved:

Gary Castro
President

Attest:

A handwritten signature in black ink, appearing to be 'GG', written over a faint rectangular stamp.

Greg Gomez
Secretary

As of April 30, 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	1,083,169.70
	Cash - SW BOS Acct#9318	4,538.55
	Cash - Global BOS Acct#9377	0.00
	Cash - Premium BOS Acct#9350	40,180.27
	Cash - MM - CBB	0.00
	Cash - JLA Accounts	116,766.56
	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	1,253,010.92
ACCOUNTS RECEIVABLE		
	Accounts Receivable	276,670.00
	Accounts Receivable - JLA	14,169.97
	A/R Allow For Doubtful Accts	0.00
	Total ACCOUNTS RECEIVABLE	290,839.97
	Total CURRENT ASSETS	<u>1,543,850.89</u>
CURRENT LIABILITIES		
CURRENT LIABILITIES		
	Accounts Payable	15,775.52
	Accounts Payable JLA	0.00
	Fees Collected	0.00
	Tax Liabilities	4,597.10
	Employee Benefits Withholdings	5,745.83
	Event Liability	0.00
	Current Long Term Liab	0.00
	Guarantee Deposits	17,734.00
	Misc Liabilities	3,048.09
	Total CURRENT LIABILITIES	<u>46,900.54</u>
	Current Assets in Excess of Current Liabilities	<u>1,496,950.35</u>

TULARE COUNTY FAIR / 24TH DAA

STATEMENT OF NET POSITION

April 30, 2022

ASSETS	2022	2021
Current Assets		
Cash - Operating	1,096,064	567,408
Cash - ATM	-	-
Cash-Premium	40,180	8,088
Cash - Junior Livestock Auction	116,767	63,594
Cash - JR Fair Board	-	-
AR - Operating (Net)	276,670	5,000
AR - Junior Livestock Auction	14,170	8,034
Deferred Charges	-	-
Total Current Assets	\$ 1,543,851	\$ 652,124
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	217,268	244,117
A/D Equipment	(169,906)	(173,513)
Total Fixed Assets	\$ 1,738,672	\$ 1,517,612
Deferred Outflows of Resources	111,511	111,511
TOTAL ASSETS	\$ 3,394,035	\$ 2,281,247

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	4,597	1,818
Payroll Withholdings	5,746	1,145
AP - Operating	15,776	61,472
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	17,734	7,734
Fees Payable	905	845
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 47,806	\$ 76,062
Long Term Liability		
LTD Associated with Fixed Assets	-	-
Leave Liability	11,828	7,269
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	468,611	468,611
Total Long Term Liability	\$ 518,350	\$ 513,791
Deferred Inflows of Resources	14,668	14,668
TOTAL LIABILITIES	\$ 580,823	\$ 604,521
Reserve - Operating	2,607,256	1,809,661
Reserve - Junior Livestock	176,444	163,074
Reserve - Pension/OPEB	(371,768)	(371,768)
Reserve - Dairy	-	-
Net Income - Operating	401,333	70,135
Net Income - JLA	(54)	5,624
TOTAL LIABILITIES & RESOURCES	\$ 3,394,035	\$ 2,281,247

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
April 30, 2022

	Activity April 2022	Activity April 2021	YTD April 2022	YTD April 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	61,652	37,569	236,517	115,469	379,100	(142,583)
FAIR ATTRACTION REVENUE	-	-	-	-	60,000	(60,000)
MISCELLANEOUS FAIR REVENUE	-	455	500	905	235,300	(234,800)
MISCELLANEOUS NON-FAIR REVENUE	-	5,785	-	15,415	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	825	(6,581)	-	825
OTHER OPERATING REVENUE	1,710	-	1,710	-	-	1,710

TOTAL REVENUES	63,362	43,809	239,552	125,208	1,726,950	(1,487,398)
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OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	30,251	28,661	118,564	132,788	438,580	320,016
MAINTENANCE & GENERAL OPERATIONS	96,759	75,651	201,240	125,044	654,978	453,738
PUBLICITY EXPENSES	-	-	6,520	1,143	35,000	28,480
ATTENDANCE OPERATIONS	5,004	642	19,548	11,562	80,600	61,052
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	924	916	3,943	3,665	81,200	77,257
MISCELLANEOUS NON-FAIR EXPENSE	287	2,539	30,246	4,073	1,400	(28,846)
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	49,300	49,300
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	295,000	295,000
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	(9,367)	-	(9,342)	278	-	9,342
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	96,121	96,121
PENSION EXPENSE - GASB 68	-	-	-	-	-	-

TOTAL EXPENSES	123,859	108,410	370,719	278,553	1,732,179	(1,361,460)
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Net Gain/Loss Before Allocation	(60,497)	(64,601)	(131,167)	(153,345)	(5,229)	(125,938)
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STATE ALLOCATION	-	146,000	352,500	223,480	352,500	-
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	180,000	-	-	180,000
MILLENNIUM FLEX	-	-	-	-	-	-

Net Gain/Loss After Allocation	(60,497)	81,399	401,333	70,135	347,271	54,062
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Detail of Revenues

	Acct. No.	Activity April 2022	Activity April 2021	YTD April 2022	YTD April 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.	Activity	Activity	YTD	YTD		Balance
	No.	April	April	April	April	Budget	of
		2022	2021	2022	2021	2022	Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	60,000	(60,000)
Jarypeo 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	-	455	500	905	1,500	(1,000)
TOTAL MISCELLANEOUS FAIR REVENUE		-	455	500	905	235,300	(234,800)
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	5,785	-	15,415	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	5,785	-	15,415	-	-

Detail of Revenues

	Acct. No.	Activity April 2022	Activity April 2021	YTD April 2022	YTD April 2021	Budget 2022	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	41,330	36,330	153,980	110,425	275,000	(121,020)
Grounds Rental	48200	-	-	9,750	600	10,000	(250)
Grandstand/Speedway	48201	10,000	-	34,000	-	60,000	(26,000)
Interim RV/Camping Fees	48202	330	100	7,020	2,725	32,000	(24,980)
Equipment Rental	48300	450	150	950	150	-	950
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	2,870	-	3,875	280	-	3,875
Event Attendant	48501	400	480	670	780	-	670
Trash Removal	48501	-	-	-	-	2,100	(2,100)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	6,272	500	26,272	500	-	26,272
Interest Earnings	49510	-	9	-	9	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		61,652	37,569	236,517	115,469	379,100	(142,583)
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	-	825	(6,581)	-	825
TOTAL PRIOR YEAR REVENUE		-	-	825	(6,581)	-	825
OTHER OPERATING REVENUE							
Misc Revenue	48700	1,710	-	1,710	-	-	1,710
TOTAL OTHER OPERATING REVENUE		1,710	-	1,710	-	-	1,710

Detail of Expenditures

	Acct. No.	Activity April 2022	Activity April 2021	YTD April 2022	YTD April 2021	Budget 2022	Balance of Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	10,346	9,058	41,386	36,259	113,198	71,812
Salaries & Wages - Temporary	50200	5,333	3,424	17,448	11,100	58,785	41,337
Compensated Absence Expense	50300	300	272	1,199	1,088	-	(1,199)
Employee Benefits	50310	40	41	173	235	500	327
Payroll Taxes	50320	1,055	923	3,691	3,199	9,286	5,595
Employee Retirement	50330	4,039	3,606	14,032	12,534	33,960	19,928
Professional Services	50400	-	3	3,706	12	-	(3,706)
Traveling Expense Employees	50600	-	-	1,297	-	3,000	1,703
Office Supplies	50700	245	253	702	1,860	12,000	11,298
Telephone	50800	1,117	746	7,243	2,996	11,000	3,757
Postage	50820	39	-	404	145	2,000	1,596
Dues & Subscription	50900	1,404	-	2,527	1,100	4,050	1,523
General Liability Insurance	51000	3,672	3,672	14,688	18,798	47,786	33,098
Property Insurance	51020	-	-	-	-	23,000	23,000
Other Misc Expense	51100	-	79	-	292	25,000	25,000
Alarm Expense	51101	-	-	-	-	2,000	2,000
Credit Card Processing Fees	51102	226	71	823	166	12,000	11,177
Legal Fees	51103	-	3,355	-	21,560	25,000	25,000
Finance Charges	51104	-	-	-	3	10	10
Gateway Fees-Online	51106	70	41	269	162	1,500	1,231
Computer & Payroll Process	51107	1,652	1,523	6,081	7,639	25,000	18,919
CFSA Admin Fees	51108	8	15	67	71	600	533
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	707	1,579	2,828	6,314	6,905	4,077
Unemployment Insurance	51300	-	-	-	7,254	22,000	22,000
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		30,251	28,661	118,564	132,788	438,580	320,016

Detail of Expenditures

	Acct. No.	Activity April 2022	Activity April 2021	YTD April 2022	YTD April 2021	Budget 2022	Balance of Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	2,744	2,486	13,945	26,100	23,614
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	43	30	2,417	149	-	(2,417)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	-	40	190	398	378	188
Employee Retirement	50303	-	-	726	928	-	(726)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	779	-	2,825	720	15,000	12,176
Professional Services - Security	52300	-	-	-	1,332	-	-
Rental Land & Bldgs	52400	-	-	-	-	8,800	8,800
Rent Maintenance Equipment	52500	4,837	1,256	7,761	1,256	60,000	52,239
Electric	52800	-	4,522	13,177	12,279	80,000	66,823
Water	52801	2,405	2,519	9,836	8,938	34,000	24,164
Sewer	52802	542	665	1,632	1,681	11,000	9,368
Natural Gas	52803	115	1,052	6,257	6,017	11,000	4,744
Fuel/Propane	52804	27	220	3,951	1,880	13,500	9,549
Maint of Equipment	52900	239	224	5,170	422	24,000	18,830
Maint of Bldgs and Grounds	53000	86,738	61,639	142,150	71,668	350,000	207,850
Trash Removal, Clean Up	53100	1,034	740	2,663	3,431	20,000	17,337
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		96,759	75,651	201,240	125,044	654,978	453,738
PUBLICITY EXPENSES							
Publicity	54000	-	-	45	1,143	10,000	9,955
Contracted Services	54200	-	-	5,850	-	25,000	19,150
Advertising	54400	-	-	625	-	-	(625)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		-	-	6,520	1,143	35,000	28,480
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	30,600	30,600
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Professional Services Contract	56200	5,004	642	19,548	11,562	50,000	30,452
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		5,004	642	19,548	11,562	80,600	61,052

Detail of Expenditures

	Acct. No.	Activity April 2022	Activity April 2021	YTD April 2022	YTD April 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	3,697	3,665	25,000	21,303
Parade	57500	-	-	246	-	1,500	1,254
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	3,943	3,665	81,200	77,257
MISCELLANEOUS NON-FAIR EXPENSE							
Salaries & Wages - Temporary (Events)	50100	-	1,896	-	2,995	-	-
Payroll Taxes	50302	-	47	-	131	-	-
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	287	596	30,246	947	1,400	(28,846)
TOTAL MISCELLANEOUS NON-FAIR		287	2,539	30,246	4,073	1,400	(28,846)
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 April 2022	Activity April 2021	YTD April 2022	YTD April 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 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	-	-	-	-	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	(9,367)	-	(9,342)	278	-	9,342
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		(9,367)	-	(9,342)	278	-	9,342
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

Trial Balance
Current TB (4/1/2022 - 4/30/2022)
Unit Of Measure: \$

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	2.94-	203.01	0.07	202.94	200.00
11200-00-000-A Change Fund	300.00			0.00	300.00
11310-01-000-A Cash - OP BOS Acct#9369	1,206,393.56	35,741.67	158,965.53	123,223.86-	1,083,169.70
11320-01-000-A Cash - SW BOS Acct#9318	4,553.55		15.00	15.00-	4,538.55
11400-01-000-A Cash - Premium BOS Acct #9350	40,189.52		9.25	9.25-	40,180.27
11700-01-170-A Cash - JLA BOS Acct #9334	116,825.83		59.27	59.27-	116,766.56
11800-00-000-A LAIF	4,179.84			0.00	4,179.84
11901-00-000-A Cash - Jr. Fair Board Cash - BOS #9326	3,676.00			0.00	3,676.00
13100-00-000-A Accounts Receivables	247,420.00	29,250.00		29,250.00	276,670.00
13102-00-170-A Accounts Receivable - JLA	14,169.97			0.00	14,169.97
13199-00-000-A AR Misc,	0.00	35,741.67	35,741.67	0.00	0.00
16000-00-000-A Deferred Outflow of Resrouces - GASB 68	111,511.43			0.00	111,511.43
19000-00-000-A Construction In Progress	320,000.00			0.00	320,000.00
19100-00-000-A Land	489,069.23			0.00	489,069.23
19200-00-000-A Buildings & Improvements	3,920,706.91			0.00	3,920,706.91
19210-00-000-A A/D - Buildings & Imprv.	3,038,465.36-			0.00	3,038,465.36-
19300-00-000-A Equipment -	217,267.67			0.00	217,267.67
19310-00-000-A A/D - Equipment	169,906.02-			0.00	169,906.02-
21000-00-000-A Payroll Liability	0.00	21,115.47	21,115.47	0.00	0.00
21100-00-000-A Fees Collected-Insurance	695.00-	420.00	630.00	210.00-	905.00-
21200-00-000-A Accounts Payable	40,047.16-	148,806.36	124,534.72	24,271.64	15,775.52-
22100-00-000-A Social Security Payable	0.00	1,709.44	1,709.44	0.00	0.00
22110-00-000-A Medicare Payable	0.00	399.78	399.78	0.00	0.00
22200-00-000-A PST Payable	125.54-	125.54		125.54	0.00
22201-00-000-A PERS Payable	15,001.04-	13,996.04	4,980.31	9,015.73	5,985.31-
22204-00-000-A OPEB Withholding	3,768.84-		418.76	418.76-	4,187.60-
22400-00-000-A State Taxes Payable	0.00	422.17	422.17	0.00	0.00
22410-00-000-A Out of State Entertainer Tax	409.50-			0.00	409.50-
22500-00-000-A Federal Taxes Payable	0.00	1,270.65	1,270.65	0.00	0.00
22601-00-000-A Medical Payable	0.03	1,893.56	1,893.55	0.01	0.04
22602-00-000-A Dental Payable	225.70	104.06	90.32	13.74	239.44
22607-00-000-A Vision Payable	0.00	30.31	30.31	0.00	0.00
22608-00-000-A Life Ins. Payable	0.00	12.75	12.75	0.00	0.00
22900-00-000-A Due to Jr Fair Board - General - -	3,048.09-			0.00	3,048.09-
24100-00-000-A Guarantee Deposits	18,234.00-	1,500.00	1,000.00	500.00	17,734.00-
24501-00-000-A Leave Liability - Administrative	11,827.73-			0.00	11,827.73-
25010-00-000-A Loan Payable - SB 84	37,911.00-			0.00	37,911.00-
25100-00-170-A JLA Reserve	176,443.57-			0.00	176,443.57-
25600-00-000-A Deferrred Inflow of Resources - GASB 68	14,667.93-			0.00	14,667.93-
26000-00-000-A Net Pension Liability - GASB 68	468,611.01-			0.00	468,611.01-
29100-00-000-A Net Resources Available for Operations	2,607,256.36-			0.00	2,607,256.36-
29400-00-000-A Unrestricted Net Position - Pension/OPEB	371,767.52			0.00	371,767.52
31200-00-000-A State Allocations, General, ,	352,500.00-			0.00	352,500.00-
31900-00-000-A Capital Improvement Funds	180,000.00-			0.00	180,000.00-
47505-00-000-A Non-Fair Misc.	20,000.00-		6,271.67	6,271.67-	26,271.67-
47630-00-170-A JLA-Other	183.30-			0.00	183.30-
48100-00-000-A Building Rentals	112,650.00-		41,330.00	41,330.00-	153,980.00-
48200-00-000-A Grounds Rental	9,750.00-			0.00	9,750.00-
48201-00-000-A Grandstands/Speedway	24,000.00-		10,000.00	10,000.00-	34,000.00-
48202-00-000-A Interim RV/Camping Fees	6,690.00-		330.00	330.00-	7,020.00-
48300-00-000-A Equipment Rental	500.00-		450.00	450.00-	950.00-
48500-00-000-A Security on Duty	1,005.00-		2,870.00	2,870.00-	3,875.00-
48500-00-100-A Event Staff/ on Duty, General, Fair,	500.00-			0.00	500.00-
48501-00-000-A Event Attendant	270.00-		400.00	400.00-	670.00-
48700-00-000-A Other - Misc.	0.00		1,710.00	1,710.00-	1,710.00-
49000-00-000-A Prior Year Adjustments	825.39-			0.00	825.39-
50000-11-000-A Wages - Perm - AD - GN - A	31,039.47	10,346.49		10,346.49	41,385.96
50100-11-000-A Wages - Temp	12,115.39	5,332.88		5,332.88	17,448.27
50100-12-000-A Wages - Temp - MN - GN - A	2,486.25			0.00	2,486.25
50300-11-000-A Compensated Leave Balance-Admin	899.10	299.70		299.70	1,198.80

Trial Balance
Current TB (4/1/2022 - 4/30/2022)
Unit Of Measure: \$

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
50301-11-000-A Employee Benefits	133.05	39.67		39.67	172.72
50302-11-000-A PR Taxes	2,636.74	1,054.61		1,054.61	3,691.35
50302-12-000-A PR Taxes - MN - GN - A MAINT.	190.21			0.00	190.21
50303-11-000-A Employee Retirement	9,993.19	4,038.73		4,038.73	14,031.92
50303-12-000-A Employee Retirement - MN	726.49			0.00	726.49
50400-11-000-A Professional Services	3,706.00			0.00	3,706.00
50600-11-000-A Employee Travel/Training	1,297.46			0.00	1,297.46
50700-11-000-A Office Supplies	457.53	244.62		244.62	702.15
50801-11-000-A Telephone Expense	6,126.30	1,116.68		1,116.68	7,242.98
50802-11-000-A Postage Expense	365.00	38.51		38.51	403.51
50900-11-000-A Dues & Subscriptions Expense	1,122.67	1,404.17		1,404.17	2,526.84
51010-11-000-A Liability Insurance	11,016.00	3,672.00		3,672.00	14,688.00
51102-11-000-A Credit Card Processing Fee	596.82	225.99		225.99	822.81
51106-11-000-A Gateway Fees - Online	199.40	70.00		70.00	269.40
51107-11-000-A Computer & Payroll Process	4,428.91	1,652.08		1,652.08	6,080.99
51108-11-000-A CFSA Admin Fees	58.45	8.12		8.12	66.57
51200-11-000-A WComp - AD - GN - A	2,121.00	707.00		707.00	2,828.00
52100-12-000-A Maintenance Department	2,374.51	42.92		42.92	2,417.43
52300-12-000-A Professional Services	2,045.75	778.75		778.75	2,824.50
52500-12-000-A Rent-Maint. Equipment	2,923.48	4,837.13		4,837.13	7,760.61
52800-12-000-A Electric	13,176.87			0.00	13,176.87
52801-12-000-A Water	7,431.77	2,404.57		2,404.57	9,836.34
52802-12-000-A Sewer	1,090.16	541.60		541.60	1,631.76
52803-12-000-A Natural Gas	6,141.25	115.25		115.25	6,256.50
52804-12-000-A Fuel/Propane	3,923.94	27.01		27.01	3,950.95
52900-12-000-A Maint. of Equipment	4,930.43	239.48		239.48	5,169.91
53000-12-000-A Maint. Bldg & Grounds	55,411.61	86,738.23		86,738.23	142,149.84
53100-12-000-A Trash Removal	1,628.21	1,034.39		1,034.39	2,662.60
54000-13-000-A Publicity	45.00			0.00	45.00
54200-13-000-A Professional Service/Contracted %	5,850.00			0.00	5,850.00
54400-13-000-A Advertising	624.75			0.00	624.75
56200-70-000-A Professional Services-Contracted	14,543.90	5,004.00		5,004.00	19,547.90
57000-00-000-A Miscellaneous Non Fair	29,959.09	287.00		287.00	30,246.09
57300-00-000-A Trash & Porta Potties	2,773.08	924.36		924.36	3,697.44
57500-00-000-A Parade Expense	246.00			0.00	246.00
57679-00-170-A JLA-Other Expenses	177.79	59.27		59.27	237.06
80000-00-000-A PY Exp Adj	25.00		9,367.00	9,367.00-	9,342.00-
\$ Grand Totals	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	426,027.69	426,027.69	0.00	0.00

AP Payments Check Register

Board

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH04052022	4/5/2022	PERS	CalPERS Retirement	1,224.15	10,453
37281	4/1/2022	TheStaDep	The Stage Depot	13,202.97	10,475
P-160518785	4/5/2022	Zoom	Zoom Video Communications Inc.	15.89	10,476
Auth 422345	4/5/2022	UPS	United Parcel Service of America	38.51	10,480
ACH04152022	4/15/2022	PERS	CalPERS Retirement	4,629.04	10,484
37282	4/22/2022	AAAQua	AAA Quality Services, Inc.	924.36	10,485
37283	4/22/2022	ActRen	Action Rentals, Inc.	240.83	10,486
37284	4/22/2022	AlbHer	Albert Hernandez	500.00	10,487
37285	4/22/2022	Aramark	Aramark	121.29	10,488
37286	4/22/2022	AT&T - Livestock	AT&T	85.60	10,489
37287	4/22/2022	BANSIE	Bank of the Sierra	203.01	10,490
37288	4/22/2022	C & H F	C & H Fence & Patio, Inc.	1,986.00	10,491
37289	4/22/2022	CalTur	California Turf Equipment & Supply Inc.	119.06	10,492
37290	4/22/2022	CitTul	City of Tulare	3,322.19	10,493
37291	4/22/2022	Comcast	Comcast	574.53	10,494
37292	4/22/2022	CSFP	California State Fire Protection	1,774.65	10,495
37293	4/22/2022	DodPlu	Dodds Plumbing	5,391.27	10,496
37294	4/22/2022	EwiIrr	Ewing Irrigation & Landscape Supply	55.06	10,497
37295	4/22/2022	Grapevine	Grapevine MSP	5,004.00	10,498
37296	4/22/2022	KawA/C	Kaweah A/C & Electric	21,990.00	10,499
37297	4/22/2022	Leaf	LEAF	111.53	10,500
37298	4/22/2022	LuiNur	Luis' Nursery	363.38	10,501
37299	4/22/2022	MonRod	Monica Rodriguez	500.00	10,502
37300	4/22/2022	MorLev	Morris Levin & Son	124.09	10,503
37301	4/22/2022	PerCar	Perfect Care Landscape & Maintenance	1,490.00	10,504
37302	4/22/2022	SoCalEdi	Southern California Edison	7,091.87	10,505
37303	4/22/2022	TerJoh	Terry Johnson Trucking, Inc.	10,378.56	10,506
37304	4/22/2022	TulConJehWit	Tulare Congregation of Jehovah's Witnesses	500.00	10,507
37305	4/22/2022	TulEnv	Tulare County Environmental Health	287.00	10,508
37306	4/22/2022	UniRen	United Rentals	2,360.89	10,509
ACH04252022	4/25/2022	B&H Foto	B & H Foto & Electronics Corp	653.81	10,513
37307	4/29/2022	Aramark	Aramark	80.86	10,514
37308	4/29/2022	AT&T - Livestock	AT&T	110.59	10,515
37309	4/29/2022	CFSA	California Fairs Service Authority	6,619.68	10,516
37310	4/29/2022	CliBus	Cline's Business Equipment, Inc.	66.48	10,517
37311	4/29/2022	Comcast	Comcast	431.56	10,518
37312	4/29/2022	ContSer	Contemporary Services Corporation	778.75	10,519
37313	4/29/2022	DanAir	Dan's Appliance Repair A/C & Heating Inc.	173.00	10,520
37314	4/29/2022	JT2 Inv	JT2 Inc. dba Todd Companies	42,500.00	10,521
37315	4/29/2022	MorLev	Morris Levin & Son	9.73	10,522
37316	4/29/2022	QuinLan	Quinn Landscape Services	2,040.00	10,523
37317	4/29/2022	Res.Com	Res.Com Pest Control	705.00	10,524
37318	4/29/2022	SoCalGas	Southern California Gas	115.25	10,525
37319	4/29/2022	Sparkletts	Sparkletts	42.92	10,526
37320	4/29/2022	VicOut	Victory Outreach of Selma	4,800.00	10,527
37321	4/29/2022	WindPro	Windmill Propane	26.94	10,528
ACH04202022	4/20/2022	AdoInc	Adobe Inc.	1,223.28	10,529
FedTax033022	4/4/2022	IRS	Internal Revenue Service	1,647.78	10,473
CaTax033022	4/4/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	223.53	10,474
FedTax041522	4/20/2022	IRS	Internal Revenue Service	1,730.78	10,481
CaTax041522	4/20/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	216.69	10,482

AP Payments Check Register

Board

Tulare County Fair
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
Total Payments: 51					
Total Amount: 148,806.36					

Check Register

Check Register

Tulare County Fair
Sam Harrison

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Check #	Void	Date	Employee	Name	Amount
1460		4/15/2022	GuVill	Villa, Guadalupe M	534.49
1461		4/29/2022	GuVill	Villa, Guadalupe M	534.57
Direct Deposit		4/15/2022	DeRizz	Rizzardo, Dena L	2,925.85
Direct Deposit		4/15/2022	DeHick	Hicks, Deborah	1,164.82
Direct Deposit		4/15/2022	LiPerr	Perryman, Lisa J	478.82
Direct Deposit		4/29/2022	DeRizz	Rizzardo, Dena L	2,925.85
Direct Deposit		4/29/2022	DeHick	Hicks, Deborah	969.54
Direct Deposit		4/29/2022	LiPerr	Perryman, Lisa J	353.49
Grand Totals: 8 Disbursements to 4 Employees					9,887.43

AR Aged Invoice Analysis

Balances as of 4/30/2022
by GL Date

Operating AR

Tulare County Fair
Sam Harrison

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Invoice Number	Invoice Date	Terms	Balance	Current 3/31/2022 and Beyond	Over 30 3/1/2022 3/30/2022	Over 60 2/1/2022 2/28/2022	Over 90 1/1/2022 1/31/2022	Over 120 Up to 12/31/2021
Fairs & Expositions Branch (FaiExp)							Last Pymt: 1/4/2022	130,000.00
00191	3/9/2022		180,000.00		180,000.00			
Fairs & Expositions Branch Totals:			180,000.00	0.00	180,000.00	0.00	0.00	0.00
John Chadwell (ChaJoh)							Last Pymt:	
00184	12/8/2021		270.00					270.00
John Chadwell Totals:			270.00	0.00	0.00	0.00	0.00	270.00
TULARE COUNTY (TULCOU)							Last Pymt: 3/14/2022	20,600.00
00186	1/1/2022		9,625.00				9,625.00	
00188	2/1/2022		27,300.00			27,300.00		
00190	3/1/2022		30,225.00		30,225.00			
00192	4/1/2022		29,250.00	29,250.00				
TULARE COUNTY Totals:			96,400.00	29,250.00	30,225.00	27,300.00	9,625.00	0.00
Grand Totals:								
3 Customers			276,670.00	29,250.00	210,225.00	27,300.00	9,625.00	270.00
6 Invoices				10.57 %	75.98 %	9.87 %	3.48 %	0.10 %



April 26, 2022

Dena Rizzardo
Tulare County Fair
620 South K Street
Tulare, CA 93274

Dear Dena,

This is the time of year when the CFSA Board of Directors sets final annual risk pool fees based upon CFSA's latest annual actuary reports, previous year-end budget, and the Annual Funding Goal per our Equity Allocation Policy. For 2022, the process was the same, however as last year, trying to estimate the risk pools' exposure based on what activities will be allowed at participant fairgrounds in 2022 and what payroll will be was a more difficult task than in pre-COVID years.

At the April 6 board meeting, the CFSA board voted to not change the Workers' Compensation risk pool base rates for 2022. The Board did approve a 15% increase in General Liability risk pool fees for 2022. This decision is supported by the information presented below.

After reviewing preliminary data last October, the Board directed staff to communicate with the members that CFSA was estimating the General Liability and the Workers' Compensation base rates would remain at the 2019 levels which we also used for 2020 and 2021. This was prior to our 2021 actuary reports being done. Reviewing actual 2021 member payroll and budgeted 2022 payroll, we believe that an increase in activity at fairgrounds, and hence in payroll, will allow us to leave the Workers' Compensation base rate at its current level.

Unfortunately, the General Liability Risk Pool's performance will not allow us to maintain the same base fee.

As it has been all through the COVID pandemic, things change weekly. In February of this year we were not optimistic that most of our fairground members would return to 2019-level activity so we chose to make our Workers' Compensation fee recommendations based upon the members own data supplied to us estimating their 2022 payroll. We will true-up Workers' Compensation fees in our traditional manner the following year.

1776 TRIBUTE ROAD, SUITE 100
SACRAMENTO, CA 95815
PHONE: (916) 921-2213 | FAX: (916) 646-1238

WWW.CFSA.ORG

In recent years we have used our Agency Equity Reserve to cover financial deficits in years when we did not collect enough in fees to cover claims costs for that program year. We needed to rebuild our Agency Equity Reserve beginning in 2018 so that we could continue to stabilize rates along with addressing our unfunded pension and OPEB liabilities. And by keeping equity in the risk sharing pools, the pools can help provide for changes in the claims experience. We were able to contribute to our reserves from our operational and actuarial performance in 2019, 2020 and 2021. This helped us weather the pandemic storm as we lost more than \$3 million in revenues due to decreased payrolls and a 75% cut to activity in the Special Events program. We also held General Liability base rates in 2020 and 2021 at the 2019 level.

All the while, however, the public entity general liability market has continued to harden which impacts our excess coverage through PRISM, along with our members' general liability claims history. We are pleased that our modification factor is down to 121% from a high of 137% in 2021, however, we have a long way to go to see more savings in excess coverage costs. The frequency of severity in the public general liability world is not going away any time soon.

Another critical component to our annual risk cost analysis is CFSA overhead. We cut overhead down to the bone in 2020. As our risk pool members and financial services clients increase activity, we are having to fill a handful of positions that we kept vacant over the last two years. At the same time, we continue to implement operational efficiencies that are also saving us time and money.

The final component to our process is interest earnings. We purposefully have our actuary study done at an undiscounted rate which means that interest earnings are not factored in. We include interest in our risk pool analysis because it can provide us with some support in holding rates stable depending on how the interest earnings develop. In 2021, we had to book a loss in interest earnings based on market value and we have been advised by Madison Investments that we should budget \$0 for 2022.

As we all venture back toward full operations at California fairgrounds, please remember there are many benefits to being part of risk pools:

Economies of scale benefits

- Access to insurance options through CFSA's excess carrier. PRISM's size provides more leverage in the insurance market. PRISM has been able to secure unique reinsurance agreements largely due to the Program's premium volume.
 - CFSA's broker Alliant was successful in obtaining unique coverage for just CFSA General Liability Risk Pool participants for E.Coli and other livestock related contagions.
- Maintaining broad coverage. Public agencies with stand-alone placements are seeing reductions in their coverage limits and/or exclusions. Although the liability program continues to face the potential for coverage restrictions, PRISM, and hence CFSA, has largely been able to maintain broad coverage in the general liability program.

Equitability

- PRISM program participants with large loss experience have better coverage and premium options in the pool than finding coverage alone, but members with less severe loss experience also receive benefits from pooling as they are recognized and rewarded through fee reductions.
- CFSA's fee allocations utilize a modification factor which accomplishes a similar goal of shifting fee amounts in the risk pool between participants based on loss experience. Fees are shifted away from members with better claims experience to members with more adverse loss experience.

Risk Control/Transfer

- CFSA's proactive risk control program helps all of our pool participants prevent claims through our facility inspection and employee training programs.
- Contract insurance review for our liability pool participants is an invaluable tool in being able to transfer risk and claims to vendors, renters, etc., when accidents do occur.
- PRISM program members, which includes CFSA and it's risk pool participants, have access to numerous risk control training and best practices programs in a proactive effort to prevent claims.

CFSA appreciates your continued participation in our General Liability and/or Workers' Compensation Risk Pools and we will continue to work hard on providing you with all of your coverage needs backed up with exemplary services.

Your 2022 fee worksheet(s) is attached to this communication. If you have any questions on how your fee(s) was calculated, please contact CFSA CFO Raechelle Gibbons at rgibbons@cfsa.org or 916-263-6143.

We look forward to seeing many of you at your fairgrounds later in the year!

Sincerely,



Rebecca Desmond
Executive Director

Fee Assessment
Final True Up Fee 2022
General Liability Fee Calculation for Calendar Year 2022

24th DAA, Tulare County Fair

Your Base Fee (2022)	Same for each Fair in your class (15% increase)	50,668.91
Losses	Losses from 2016 - 2020	0.00
Capped Losses	Capped Losses from 2016 - 2020	0.00
Fees Paid	Fees Paid from 2016 - 2020	0.00
2022 Modification Ratio	Modification Ratio	100%
2022 Liability Fee	Base Fee x Modification Rate	50,668.91
2021 Liability Fee	For comparison only	44,060.00
2021 Modification Ratio	For comparison only	100%
2021 Auto Fee	Optional Auto Liability Insurance	0.00
2022 Estimated General Liability	Pre-CFSA April Board Meeting	44,060.00

PAYMENT PLANS

Any questions please call Raechelle Gibbons at 916-263-6143 or email address: rgibbons@cfssa.org

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Lump-Sum Payment:

Original Estimated General Liability Fee	\$0.00
2022 Final General Liability Fee	\$0.00
Less payment discount (1% if lump sum payment is received by January 25, 2022)	\$0.00

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12 Monthly Installment Payments:

Original Estimated General Liability Fee	44,060
2022 Final General Liability Fee	50,669
FIRST 6 MONTH INSTALLMENTS JANUARY-JUNE 2022	3,672
ADJUSTED 6 MONTH INSTALLMENTS JULY-DECEMBER 2022	4,773

(12 equal payments are due the 25th of each month beginning January '22 thru December '22)

Fee Assessment
TRUE UP FINAL
Workers' Compensation Fee Calculation for Calendar Year 2021

24th DAA, Tulare County Fair

2021 W-3 Medicare Wages (reported from Fair)	Form W-3 2021 wages	232,507.43
2021 Volunteers	Hours x Minimum Wage (\$14 for 2021, \$15.00 for 2022)	1,350.00
2022 Total Payroll budget estimated	Wages + Volunteers (estimated for 2022 from Fair)	264,493.00
2022 Base Fee	Total Payroll x 6.1%/6.3% Rate	16,134.07
Capped Losses	January 1, 2016 - December 31, 2020	5,403.82
Cumulative Fees Paid	January 1, 2016 - December 31, 2020	114,478.57
Modification Ratio	85% to 160% Per Modification Rate Table	90%
2022 Modified Fee	Base Fee x Modification Rate	14,520.67
2021 estimated Payroll from Fair	From 2021 Fee Worksheet based on 2021 W-3	444,868.00
Actual vs. Estimated	Actual 2021 Payroll - 2021 estimated payroll	-211,010.57
2021 Fee true up	(Actual - Estimated) x 6.1%/6.3% Rate	-12,871.64
2021 Modification Ratio	2021 Modification Ratio	90%
2021 Adjustment to Actual	2021 Estimated versus 2021 Actual	-11,584.48
2022 Total Fee	Modified Fee + or - 2021 Adjustment	2,936.19
2021 Fee	Comparison To Last Year's Fee	24,423.25
2022 Original Estimated Fee	Pre-CFSA April Board Meeting based on estimated payroll	8,480.85

PAYMENT PLANS

Any questions please call Raechelle Gibbons at 916-263-6143 or
email address: rgibbons@cfssa.org

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Lump-Sum Payment:

2022 True Up Workers' Compensation Fee	\$0.00
Less payment discount (1% if lump sum payment is received by January 25, 2022)	0.00
TOTAL LUMP SUM FEE WITH DISCOUNT PAID JAN.25, 2022	\$0.00

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12 Monthly Installment Payment Plan:

Original Estimated Workers Compensation Fee	8,481
2022 True Up Final Workers' Compensation Fee	2,936
FIRST 6 MONTH INSTALLMENTS JANUARY-JUNE 2022	707

ADJUSTED Credit 7/1/2022

(1,304) lump Credit

(6 installments July-December 2022 at Trueup Fees based on Fair budget 2022 estimated payroll)

**MEMORANDUM OF UNDERSTANDING BETWEEN TULARE COUNTY FAIRGROUNDS
AND THE CALIFORNIA STATE DEPARTMENT OF DEVELOPMENTAL SERVICES
(PORTERVILLE DEVELOPMENTAL CENTER)**

***USE OF TULARE COUNTY FAIRGROUNDS & EVENT CENTER AS AN ALTERNATE
EVACUATION SITE***

Tulare County Fairgrounds, located at 620 South K Street, Tulare, CA 93274 and the Department of Developmental Services (the State of California) Porterville Developmental Center located at 26501 Avenue 140, Porterville, CA 93257, collectively "Parties" enter into this Memorandum of Understanding ("MOU"), effective calendar year of 2022.

1. Purpose

To provide a temporary staging and/or housing area for residents and staff of Porterville Developmental Center in the event of an evacuation of Porterville Developmental Center due to a Local, Federal, State or County emergency.

2. Location and Available Hours of Use

Tulare County Fairgrounds located at 620 South K Street, Tulare CA 93274.

Tulare County Fairgrounds primary entrance for evacuations is located through the Main Gate. Ingress and Egress location(s) for the purpose of this MOU are subject to change based upon property usage at the time of need. Porterville Developmental Center will be informed of available area(s) as well as ingress and egress routes upon contacting the Tulare County Fairgrounds in the event that Tulare County Fairgrounds property is needed due to an evacuation of Porterville Developmental Center.

3. Term

This MOU is effective throughout the calendar year of 2022 and will be automatically renewed annually when mutually agreed upon in writing by Tulare County Fairgrounds and the State to extend the term of the MOU. This MOU is subject to annual operational review and any modifications subject to the Paragraph 7 in this MOU, "Amendment or Modification of MOU." This MOU may be terminated by either Party at any time during the term hereof, with or without cause, upon a 30-day notice to the other Party. Such termination shall relieve the Tulare County Fairgrounds of any further performance of the terms of this agreement.

4. Evacuation Protocol

- a. In the event of an emergency, an evacuation of Porterville Developmental Center ("Evacuation") may be ordered by an emergency response agency such as the local Fire Authority, Sheriff's Department or other agency of the County of Tulare, State of California or the Federal Government.
- b. If an Evacuation is ordered, Porterville Developmental Center's Emergency Response Team will contact Tulare County Fairgrounds CEO to see if there is space or facilities available at the time of the request. In the event of a catastrophic event within the County, Tulare County Fairgrounds will make every effort to meet the obligation of this MOU by giving Porterville Developmental Center priority for use as an alternate evacuation site.
- c. Once confirmation is received from Tulare County Fair, Porterville Developmental Center's Emergency Response Team ("*Incident Command Team*") will begin the coordination of transportation of resources and begin evacuating residents of Porterville Developmental Center to Tulare County Fair's available space and/or facility.

5. Tulare County Fair Responsibilities

- a. Tulare County Fairgrounds will provide and prepare available facilities to safely hold and care for evacuated residents and staff. Facilities include, but are not limited to arenas, parking lots, buildings and enclosure. Availability of Facilities is subject to prior scheduled events on Tulare County fairgrounds and availability of equipment as a result of such scheduled events. In the event of a catastrophic event within the County, Tulare County Fairgrounds will make every effort to meet the obligation of this MOU by giving Porterville Developmental Center priority for use as an alternate evacuation site.
- b. Tulare County Fairgrounds will provide available staff for set-up and tear-down of Fairgrounds facilities used to support the evacuation.
- c. During the Evacuation, Tulare County Fairgrounds staff will provide, at cost, food and water if requested by Porterville Developmental Center, for which the Tulare County Fairgrounds will be fully compensated. The Tulare County Fairgrounds will be paid for the usage of the facility at the current building/grounds rate. The terms of the agreement are net 30. All bills will be paid by the California State Department of Developmental Services Porterville Developmental Center.

- d. Tulare County Fairgrounds will be reimbursed for any and all lost revenue incurred as a result of this evacuation and use for the period occupied by Porterville Developmental Center.
- e. Tulare County Fairgrounds will make every effort to temporarily house all residents and staff in a safe environment at all times.

6. Porterville Developmental Center Responsibilities

- a. PDC will contact Tulare County Fairgrounds as soon as possible after determination for the need of Facilities to be used in support of the evacuation or an anticipated evacuation using the contact list below:

Dena Rizzardo – CEO Office: (559) 686-4707
Cell: (559) 368-8424

- b. PDC will procure temporary structures and other supplies not provided by Tulare County Fairgrounds pursuant to this MOU and required in support of the Evacuation.
- c. PDC will coordinate public information through Porterville Developmental Center's Public Information Officer and the Tulare County Fairgrounds Communications Director to release timely and pertinent information.
- d. PDC will designate a Porterville Developmental Center representative to serve as a liaison with Tulare County Fairgrounds at all times.
- e. PDC will reimburse Tulare County Fairgrounds for any out-of-pocket expenses related to this activity incurred above the Normal Support from Tulare County Fairgrounds identified in this MOU. "Normal Support" includes support provided by the duty personnel, 24 hours per day.
- f. PDC will repair or replace facilities damaged by residents and staff housed by Tulare County Fairgrounds during an evacuation, normal wear and tear excluded.
- g. PDC will be responsible for cleaning of all facilities, to the regulatory standards necessary, that are utilized during and following repopulation.
- h. PDC will provide generators for use during the time on the Fairgrounds.
- i. PDC will be responsible for the care and safety of residents and staff for the duration of the Evacuation. DDS Office of Protective Services (OPS) will be the resource PDC

provides at the fairgrounds for the safety of residents and staff. In the event additional state resources are needed, a request will be made through DDS. All PDC's MOUs for mutual aid in the effect at the time of the evacuation will be activated. The OPS PDC Commander is a member of the PDC Incident Command Team.

- j. PDC will maintain adequate insurance and/or self-insurance coverage relating to personal injury or property damage to Tulare County Fairgrounds caused by Porterville Developmental Center employees during the emergency. (See appendix A).
- k. PDC will coordinate all media contact with Tulare County Fairgrounds Communications Department.
- l. PDC will notify Tulare County management immediately if a Major Incident occurs during the Evacuation. "Major Incident" shall be defined as an incident that threatens the safety or welfare of evacuee, employees or equipment including incidents that require assistance from emergency agencies such as fire, police and/or paramedics. Once notified, and if deemed necessary, the Tulare County Fairgrounds Communications Department will take the lead in handling all media inquiries on-site. The State Department of Developmental Services will take the lead in handling all media inquiries off-site regarding the evacuation.
- m. In the event the Evacuation requires food service as determined by Porterville Developmental Center, these needs will be coordinated by Porterville Developmental Center unless provided by a non-profit agency such as the Red Cross, Salvation Army, Tulare County Fair on-site master food concessionaire or any other agency as required by the County.

7. Amendment or Modification of MOU

No modification of this Memorandum of Understanding shall be binding on Tulare County Fairgrounds or Porterville Developmental Center unless same is reduced to writing and approved/executed by Tulare County Fairgrounds and Porterville Developmental Center.

8. Records

The Tulare County Fairgrounds along with Porterville Developmental Center shall keep accurate records of all residents and staff who were evacuated during the emergency including, without limitation, all costs and expenses. Such records shall be provided to Tulare County Fair or Porterville Developmental Center upon request.

9. Governing Law and Venue

This MOU has been negotiated and executed in the State of California and shall be governed by and construed under the laws of the State of California, without reference to conflict of laws provisions. In the event of any legal action to enforce or interpret this MOU, the sole and exclusive venue shall be a court of competent jurisdiction located in Tulare County, California, and the Parties hereto agree to and do hereby submit to the jurisdiction of such court, notwithstanding Code of Civil Procedure section 394.

Furthermore, the Parties specifically agree to waive any and all rights to request that an action be transferred for trial to another venue.

10. Notices

Any and all notices, requests, demands and other communications contemplated, call for, permitted, or required to be given hereunder shall be in writing, except through the course of the Parties' routine exchange of information and cooperation during the terms of the work and services.

Any written communications shall be deemed to have been duly given upon actual in-person deliver, if delivery is by direct hand or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the parties hereto may designate by written notice from time to time in the manner aforesaid.

For Tulare County Fairgrounds:

Name:	Tulare County Fairgrounds
Address:	620 South K Street, Tulare CA 93274
Attn:	Dena Rizzardo
Title:	Chief Executive Officer
Phone:	559-686-4707
Cell:	559-368-8424
Email:	dena.rizzardo@tcfair.org

For State Department of Developmental Services – *Porterville Developmental Center:*

Name: Gabriela Maleszewski
Address: 26501 Avenue 140, Porterville CA 93257
Title: Executive Director
Phone: 559-782-2250
Fax: 559-782-2193
Email: gabriela.maleszewski@pdc.dds.ca.gov

11. Signatories:

The contact person for administration of this MOU for PDC shall be Gabriela Maleszewski, Executive Director, Porterville Developmental Center, or a person whom she designates to act as a contact person in her absence.

The contact person for administration of this MOU for Tulare County Fairgrounds shall be Dena Rizzardo, CEO, or a person whom she designates to act as a contact person in her absence.

The undersigned have the authority to bind their respective agencies and make commitments under this MOU.

Tulare County Fairgrounds

Name: Dena Rizzardo
Title: Chief Executive Officer
Date: _____

Porterville Developmental Center

Name: Gabriela Maleszewski
Title: Executive Director
Date: _____