

24<sup>th</sup> District Agricultural Association (24<sup>th</sup> DAA)  
 Tulare County Fair  
 620 K Street  
 Tulare, CA 93274  
[www.tcfair.org](http://www.tcfair.org)



## 24<sup>th</sup> DAA BOARD MEETING NOTICE

The 24<sup>th</sup> DAA Board of Directors will be holding a regular monthly board meeting on  
Tuesday, April 18, at 6:00PM  
 Location Jockey Club  
 620 S. K Street, Tulare, CA 93274

or

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

Phone #: 1 669 900 6833 US

Meeting ID: 299 155 0907

Passcode: 6202020

### 24<sup>th</sup> DAA BOARD OF DIRECTORS

Gary Castro, President

Rosa Gomez, Director

Dan Hackey, Director

Greg Gomez, Director

Grace Calderon, Director

CEO/Fair Manager

Dena Rizzardo

### PUBLIC PARTICIPATION

Members of the public may request to place items on the agenda of any board meeting, but their placement is within the discretion of the board President. The items must be directly related to 24<sup>th</sup> DAA business. Request for placement must be made in writing and delivered to the fair office no later than 4:00 PM on the twelfth (12<sup>th</sup>) business day prior to the board meeting. While the board values the participation of the public, the board President reserves the right to limit the time for public comment to a maximum of five (5) minutes, or less depending on the number of speakers, in order to proceed with the agenda of the day and/or to place the item on the agenda of a future meeting.

All meeting notices, agendas and approved minutes will be available to the public during the meeting and on the 24<sup>th</sup> DAA website at [www.tcfair.org](http://www.tcfair.org).

### AMERICANS WITH DISABILITIES ACT

Pursuant to the American with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any 24<sup>th</sup> DAA board or committee meeting, or in connection with any other activities on the grounds, may request assistance at the main office 620 K Street, Tulare, CA 93274  
 559-686-4707.

1. **CALL TO ORDER: President Castro**  
 All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: [www.tcfair.org](http://www.tcfair.org).
2. **ROLL CALL OF DIRECTORS:**
3. **DECLARATION OF QUORUM (minimum of five directors must be present):**
4. **INTRODUCTION OF GUESTS AND STAFF:**
5. **PUBLIC COMMENT (for items not listed on the agenda):**  
 Speakers are allotted five (5) minutes. Speaker's time may be modified based on the number of public speakers. No speaker may cede their time to another speaker. Public comments on agenda items will be accepted during the meeting as items are addressed. Public comment on issues NOT on the current Agenda is allowed. However, no debate by the Board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as law requires formal public notice prior to any action on a docket item.
6. **CLOSED SESSION: The Board authorized to meet in Closed Session for the purpose of considering:**
  - a. Pending Litigation-Personnel (Gov. Code § 11126 (e)(1))
  - b. Pending Litigation-Foundation (Gov. Code § 11126 (e)(1))
7. **RECONVENE INTO OPEN SESSION: Report any action taken in closed session.**
8. **CONSENT CALENDAR (Discussion/Action by Board):**  
 The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
  - a. March 21, 2023, Board Meeting Minutes
  - b. Contracts for March
  - c. Cash Disbursements for March
  - d. Current Finance Report
9. **BUSINESS REPORT & INFORMATION (Informational/Action by Board):**
  - a. CDFA Performance Audit Update #20-010 & 24<sup>th</sup> DAA
  - b. Tulare County License Agreement March-April Part /Evacuation Shelter
10. **CORRESPONDENCE (Informational)**
11. **COMMITTEE REPORTS (Informational/Action by Board):**
  - a. Junior Livestock Auction-Outstanding A/R December
  - b. Junior Fair Board
12. **FAIR REPORT (Informational):**
  - a. 2023 Fair Update-
    - Livestock Entries Online
    - Commercial Vendor Packets Online
  - b. Grounds Update
13. **CEO REPORT (Informational):**
  - a. Projects
    - i. Progress update on SB 5 Project/Building 3 upgrade and remodel (CCA Contract)
    - ii. Resiliency Large Project overview

**MATTERS OF INFORMATION:**

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

**14. NEXT MEETING DATE:** May & June Meeting Cancelled No quorum next meeting July 20, 2023 @ 6pm

**15. ADJOURNMENT:**

Posted April 7, 2023

**AMERICANS WITH DISABILITIES ACT**

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**24<sup>TH</sup> DISTRICT AGRICULTURAL ASSOCIATION  
BOARD OF DIRECTORS MEETING  
March 21, 2023**

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

**ROLL CALL/DIRECTORS ABSENT:** Directors Calderon, R. Gomez, G. Gomez, and President Castro were physically present.

Director Hackey was present via Telephone

There are four (4) vacant board positions.

**QUORUM OF DIRECTORS**

There was a quorum present when the meeting opened at 6:08 PM

**INTRODUCTION OF GUESTS AND STAFF:**

CEO Dena Rizzardo

Community members: Cammra Bettencourt and Dean Vlazakis

**PUBLIC COMMENT**

None

**CLOSED SESSION**

None

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

**Director Calderon made a motion, seconded by Director G. Gomez and carried to accept the consent calendar which included December 2022 Board minutes; contracts and cash disbursements for the months of December, January and February; and the current financial report.**

No public comment.

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

4 positions vacant				
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**BUSINESS REPORT & INFORMATION (Action by Board):**

- a) CDFA Performance Audit Report # 20-010 responses – There is no further action needed from the Board at this time.  
No public comment
- b) 24<sup>th</sup> DAA & 24A DAA Interagency agreement – The board was presented with the signed copy of the agreement.  
No public comment
- c) Update on Interagency Transition Proposal – the CEO updated the Board on her current duties, which have increased to the point that the hiring of a new administrative position is being considered.  
No public comment.
- d) Purchase agreement for new forklift – The CEO presented the board with a purchase agreement for a new forklift. The intent is to sell the Kings Co. Fair the 2011 forklift for use on their grounds and take the proceeds to partially fund the purchase of a new one.  
No public comment

**Director R. Gomez motioned to move forward with the purchase of a GP35N5 – 7,000 lb lift seconded by Director Calderon and passed:**

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

- e) Form 700 due April 3, 2023 – Board members were reminded to complete and turn in their 700 forms by the deadline.  
No public comment
- f) Items 9 (f) – 9 (k) were taken up together and discussed with the following action taken place.  
No public comment

**Director Calderon made a motion and seconded by Director Hackey to approve:  
(f) Renewal of the Annual CEO Delegation of Authority policy, as presented;**

- (g) Renewal of Annual Check Signers for Signature Card policy naming and authorizing Dena Rizzardo, Gary Castro and Grace Calderon as check signers for the 24<sup>th</sup> DAA;**
  - (h) Renewal of the Annual Workers Compensation Resolution, as presented;**
  - (i) Renewal of the Annual Credit Card/Bank Debit Card Authorization Policy as presented;**
  - (j) The 24<sup>th</sup> DAA Ticket policy, as presented;**
  - (k) The 24<sup>th</sup> DAA Camping Occupancy policy, as presented;**
- and all having passed.**

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

**CORRESPONDENCE (Informational):**

2023 State Rules – Directors were presented with changes to the 2023 state rules for livestock.

**COMMITTEE REPORTS (Informational/Action by the Board):**

Junior Livestock Auction - Board members were presented with the outstanding Junior Livestock Auction A/R as of December  
 No public comment

The Junior Fair Board – the group will be meeting later in the week.

**FAIR REPORT (Informational):**

- a) 2023 Fair Update – Commercial contracts and contracts for grounds and feature acts have gone out.  
 No public comment
- b) Grounds update – The severe weather has caused wind damage including knocking down fences and some buildings have experienced water damage from leaks.

**CEO REPORT (Informational):**

- a) Projects
  - i. Building 5 is on track to finish except for the A/C units which may not arrive until October due to supply chain issues.
  - ii. Resiliency Large Project – The Fair was awarded a 12 million dollar grant which will fund the construction of a new 34K SQFT, multi-functional building. Board members were show rough renderings of the new facility that will replace two existing buildings on the grounds.

**MATTERS OF INFORMATION**

**CEO COMMENTS:** The 24<sup>th</sup> DAA has an agreement with the county to house livestock and pets that were evacuated due to the widespread flooding in our county.

**BOARD OF DIRECTOR COMMENTS:**

None

**STAFF COMMENTS:** None

**ITEMS PROPOSED FOR NEXT MEETING:** None

**NEXT MEETING DATE:** April 18, 2023 @ 6:00PM

**ADJOURNMENT:** Meeting was adjourned at 7:06 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 March 31, 2023

Particulars	Amount
<b>CURRENT ASSETS</b>	
<b>CASH ON HAND &amp; IN BANK</b>	
Petty Cash	170.00
Change Fund	300.00
Change Fund ATM	0.00
Cash - Ops BOS Acct#9369	354,291.60
Cash - SW BOS Acct#9318	4,273.65
Cash - Global BOS Acct#9377	0.00
Cash - Premium BOS Acct#9350	87,969.57
Cash - MM - CBB	0.00
Cash - JLA Accounts	79,034.03
LAIF	4,179.84
CD - BOS Acct #5901	0.00
1     Cash Sweep BOS - 9399	0.00
Cash in Bank - JR Fair Board	0.00
Cash in Bank - JR Fair Board BOS	7,507.00
Total CASH ON HAND & IN BANK	537,725.69
<b>ACCOUNTS RECEIVABLE</b>	
Accounts Receivable	452,499.84
Accounts Receivable - JLA	8,511.75
A/R Allow For Doubtful Accts	0.00
Total ACCOUNTS RECEIVABLE	461,011.59
Total CURRENT ASSETS	<u>998,737.28</u>
<b>CURRENT LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Accounts Payable	54,681.24
Accounts Payable JLA	0.00
Fees Collected	0.00
Tax Liabilities	0.00
Employee Benefits Withholdings	5,679.72
Event Liability	0.00
Current Long Term Liab	0.00
Guarantee Deposits	16,734.00
Misc Liabilities	3,048.09
Total CURRENT LIABILITIES	<u>80,143.05</u>
<b>Current Assets in Excess of Current Liabilities</b>	<u><b>918,594.23</b></u>



**Tulare County Fair**  
**STATEMENT OF OPERATIONS**  
**Board Summary**  
**March 31, 2023**

	Activity March 2023	Activity March 2022	YTD March 2023	YTD March 2022	Budget 2023	Balance of Budget
<b>OPERATING REVENUES:</b>						
ADMISSIONS TO GROUNDS	-	-	-	-	487,300	(487,300)
COMMERCIAL REVENUE	-	-	-	-	70,000	(70,000)
CARNIVAL REVENUE	-	-	-	-	330,000	(330,000)
CONCESSION REVENUE	-	-	-	-	275,200	(275,200)
LIVESTOCK REVENUE	-	-	-	-	77,900	(77,900)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	3,000	55,140	41,165	174,865	453,000	(411,835)
FAIR ATTRACTION REVENUE	-	-	-	-	53,400	(53,400)
MISCELLANEOUS FAIR REVENUE	-	430	-	500	332,400	(332,400)
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	825	-	825	-	-
OTHER OPERATING REVENUE	6,669	-	19,724	-	-	19,724
<b>TOTAL REVENUES</b>	<b>9,669</b>	<b>56,395</b>	<b>60,889</b>	<b>176,190</b>	<b>2,079,200</b>	<b>(2,018,311)</b>
<b>OPERATING EXPENDITURES:</b>						
ADMINISTRATION EXPENSES	35,177	32,742	177,080	88,484	559,812	382,732
MAINTENANCE & GENERAL OPERATIONS	79,706	68,134	156,494	104,481	758,434	601,940
PUBLICITY EXPENSES	2,500	5,850	15,600	6,520	63,000	47,400
ATTENDANCE OPERATIONS	1,471	12,744	4,405	14,544	87,220	82,815
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	1,093	1,170	2,722	3,019	75,100	72,378
MISCELLANEOUS NON-FAIR EXPENSE	253	2,359	(446)	29,959	35,000	35,446
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	53,331	53,331
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	323,000	323,000
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	25	-	25	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	211,302	211,302
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>120,200</b>	<b>123,025</b>	<b>355,855</b>	<b>247,032</b>	<b>2,166,199</b>	<b>(1,810,344)</b>
<b>Net Gain/Loss Before Allocation</b>	<b>(110,531)</b>	<b>(66,629)</b>	<b>(294,966)</b>	<b>(70,842)</b>	<b>(86,999)</b>	<b>(207,967)</b>
STATE ALLOCATION	-	-	-	352,500	95,000	(95,000)
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	180,000	420,000	180,000	-	420,000
MILLENNIUM FLEX	-	-	-	-	1,521,000	(1,521,000)
<b>Net Gain/Loss After Allocation</b>	<b>(110,531)</b>	<b>113,371</b>	<b>125,034</b>	<b>461,658</b>	<b>1,529,001</b>	<b>(1,403,967)</b>

**Detail of Revenues**

	Acct. No.	Activity March 2023	Activity March 2022	YTD March 2023	YTD March 2022	Budget 2023	Balance of Budget
<b>ADMISSIONS TO GROUNDS</b>							
Admission to Grounds	41001	-	-	-	-	430,000	(430,000)
Advance Sales	41015	-	-	-	-	37,000	(37,000)
Admissions-Youth	41010	-	-	-	-	12,000	(12,000)
Admissions-Senior	41017	-	-	-	-	4,600	(4,600)
Discount Fair Admissions	41020	-	-	-	-	400	(400)
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	-	3,300	(3,300)
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
<b>TOTAL ADMISSION TO GROUNDS</b>		-	-	-	-	<b>487,300</b>	<b>(487,300)</b>
<b>COMMERCIAL REVENUE</b>							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	-	35,000	(35,000)
Inside Commercial Space	41520	-	-	-	-	35,000	(35,000)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	-	-	-	-
<b>TOTAL COMMERCIAL REVENUE</b>		-	-	-	-	<b>70,000</b>	<b>(70,000)</b>
<b>CARNIVAL REVENUE</b>							
Carnival	42100	-	-	-	-	330,000	(330,000)
Carnival Presale	42110	-	-	-	-	-	-
Carnival Presale Livestoc	42111	-	-	-	-	-	-
<b>TOTAL CARNIVAL REVENUE</b>		-	-	-	-	<b>330,000</b>	<b>(330,000)</b>
<b>CONCESSION REVENUE</b>							
Concessions	42000	-	-	-	-	260,000	(260,000)
Concessions - Ice Sales	42205	-	-	-	-	2,300	(2,300)
Safe Food Handling Fee	42210	-	-	-	-	1,900	(1,900)
Food Vendor Utility Fee	42240	-	-	-	-	3,900	(3,900)
Vendor Admissions	42250	-	-	-	-	2,400	(2,400)
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	-	-	4,700	(4,700)
<b>TOTAL CONCESSION REVENUE</b>		-	-	-	-	<b>275,200</b>	<b>(275,200)</b>
<b>LIVESTOCK REVENUE</b>							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	-	-	-	-	54,500	(54,500)
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	-	-	23,400	(23,400)
Other Insurance	43401	-	-	-	-	-	-
Livestock Parking	43401	-	-	-	-	-	-
Fair Donation	43000	-	-	-	-	-	-
<b>TOTAL LIVESTOCK REVENUE</b>		-	-	-	-	<b>77,900</b>	<b>(77,900)</b>
<b>COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)</b>							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	-	-	-	-	-
Entry Fees On-line Processing	43110	-	-	-	-	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
<b>TOTAL COMPETITIVE EXHIBIT REVENUE</b>		-	-	-	-	-	-

Detail of Revenues

	Acct. No.	Activity March 2023	Activity March 2022	YTD March 2023	YTD March 2022	Budget 2023	Balance of Budget
<b>FAIR ATTRACTION REVENUE</b>							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	53,400	(53,400)
Jaripeo Baile	46500	-	-	-	-	-	-
<b>TOTAL FAIR ATTRACTION REVENUE</b>		-	-	-	-	<b>53,400</b>	<b>(53,400)</b>
<b>MISCELLANEOUS FAIR REVENUE</b>							
Vendor Parking	47700	-	-	-	-	2,400	(2,400)
Parking	47100	-	-	-	-	80,000	(80,000)
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	250,000	(250,000)
Event Staff on Duty	48500	-	430	-	500	-	-
<b>TOTAL MISCELLANEOUS FAIR REVENUE</b>		-	<b>430</b>	-	<b>500</b>	<b>332,400</b>	<b>(332,400)</b>
<b>MISCELLANEOUS NON-FAIR REVENUE</b>							
Swap Meet	47405	-	-	-	-	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
<b>TOTAL MISCELLANEOUS NON-FAIR REVENUE</b>		-	-	-	-	-	-

**Detail of Revenues**

	<b>Acct.</b>	<b>Activity</b>	<b>Activity</b>	<b>YTD</b>	<b>YTD</b>	<b>Budget</b>	<b>Balance</b>
	<b>No.</b>	<b>March</b>	<b>March</b>	<b>March</b>	<b>March</b>	<b>2023</b>	<b>of</b>
		<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>		<b>Budget</b>
<b>INTERIM REVENUE</b>							
Building Rentals	48100	500	47,635	14,500	112,650	275,000	(260,500)
Grounds Rental	48200	2,000	-	2,000	9,750	40,000	(38,000)
Grandstand/Speedway	48201	-	-	5,000	24,000	60,000	(55,000)
Interim RV/Camping Fees	48202	100	5,730	1,265	6,690	43,000	(41,735)
Equipment Rental	48300	400	500	400	500	2,000	(1,600)
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	1,005	-	1,005	11,000	(11,000)
Event Attendant	48501	-	270	-	270	1,500	(1,500)
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	18,000	20,000	20,500	(2,500)
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>3,000</b>	<b>55,140</b>	<b>41,165</b>	<b>174,865</b>	<b>453,000</b>	<b>(411,835)</b>
<b>PRIOR YEAR REVENUE</b>							
Prior Year Revenue	49000	-	825	-	825	-	-
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>-</b>	<b>825</b>	<b>-</b>	<b>825</b>	<b>-</b>	<b>-</b>
<b>OTHER OPERATING REVENUE</b>							
Misc Revenue	48700	6,669	-	19,724	-	-	19,724
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>6,669</b>	<b>-</b>	<b>19,724</b>	<b>-</b>	<b>-</b>	<b>19,724</b>

**Detail of Expenditures**

	<b>Acct.</b>	<b>Activity</b>	<b>Activity</b>	<b>YTD</b>	<b>YTD</b>	<b>Budget</b>	<b>Balance</b>
	<b>No.</b>	<b>March</b>	<b>March</b>	<b>March</b>	<b>March</b>	<b>2023</b>	<b>of</b>
		<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>		<b>Budget</b>
<b>ADMINISTRATION EXPENSES</b>							
Salaries & Wages - Permanent	50100	9,699	10,446	29,097	31,039	164,213	135,116
Salaries & Wages - Temporary	50200	3,850	5,154	11,407	12,115	18,720	7,313
Compensated Absence Expense	50300	90	300	271	899	5,401	5,130
Employee Benefits	50310	1,667	40	5,001	133	27,285	22,284
Payroll Taxes	50320	980	953	2,928	2,637	12,505	9,577
Employee Retirement	50330	4,105	3,550	12,073	9,993	51,428	39,355
Professional Services	50400	-	-	-	3,706	8,800	8,800
Traveling Expense Employees	50600	-	432	800	1,297	3,200	2,400
Office Supplies	50700	141	112	2,064	458	6,500	4,436
Telephone	50800	3,932	3,921	6,145	6,126	12,000	5,855
Postage	50820	72	250	140	365	1,500	1,360
Dues & Subscription	50900	17	791	749	1,123	8,000	7,251
General Liability Insurance	51000	-	3,672	61,058	11,016	56,000	(5,058)
Property Insurance	51020	164	-	164	-	26,000	25,836
Other Misc Expense	51100	260	-	741	-	-	(741)
Alarm Expense	51101	8,325	-	24,975	-	100,596	75,621
Credit Card Processing Fees	51102	-	436	227	597	7,000	6,773
Legal Fees	51103	-	-	45	-	2,000	1,955
Finance Charges	51104	-	-	-	-	-	-
Gateway Fees-Online	51106	-	68	-	199	13,000	13,000
Computer & Payroll Process	51107	1,869	1,716	5,706	4,429	21,000	15,294
CFSA Admin Fees	51108	5	23	16	58	400	384
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	-	707	13,472	2,121	14,064	592
Unemployment Insurance	51300	-	172	-	172	200	200
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>35,177</b>	<b>32,742</b>	<b>177,080</b>	<b>88,484</b>	<b>559,812</b>	<b>382,732</b>

**Detail of Expenditures**

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	March	March	March	March	2023	of
		2023	2022	2023	2022		Budget
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	1,643	619	3,290	2,486	26,970	23,680
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	17	32	63	2,375	3,850	3,787
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	126	47	252	190	447	195
Employee Retirement	50303	507	181	1,034	726	8,091	7,057
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	37,324	928	38,576	2,046	35,000	(3,576)
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	9,076	9,076
Rent Maintenance Equipment	52500	-	2,923	-	2,923	70,000	70,000
Electric	52800	9,605	10,344	12,695	13,177	110,000	97,305
Water	52801	1,940	2,477	5,954	7,432	30,000	24,046
Sewer	52802	323	366	1,126	1,090	16,000	14,874
Natural Gas	52803	1,979	1,515	8,167	6,141	11,000	2,833
Fuel/Propane	52804	77	3,752	358	3,924	20,000	19,642
Maint of Equipment	52900	564	1,962	3,101	4,930	15,000	11,899
Maint of Bldgs and Grounds	53000	24,756	42,509	78,350	55,412	380,000	301,650
Trash Removal, Clean Up	53100	845	479	3,526	1,628	23,000	19,474
Other Maintenance Expense	53200	-	-	-	-	-	-
Special Repairs	53300	-	-	-	-	-	-
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>79,706</b>	<b>68,134</b>	<b>156,494</b>	<b>104,481</b>	<b>758,434</b>	<b>601,940</b>
<b>PUBLICITY EXPENSES</b>							
Publicity	54000	-	-	-	45	8,000	8,000
Contracted Services	54200	2,500	5,850	15,300	5,850	40,000	24,700
Advertising	54400	-	-	300	625	15,000	14,700
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
<b>TOTAL PUBLICITY EXPENSE</b>		<b>2,500</b>	<b>5,850</b>	<b>15,600</b>	<b>6,520</b>	<b>63,000</b>	<b>47,400</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	31,620	31,620
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	600	600
Professional Services Contract	56200	1,471	12,744	4,405	14,544	55,000	50,595
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>1,471</b>	<b>12,744</b>	<b>4,405</b>	<b>14,544</b>	<b>87,220</b>	<b>82,815</b>

**Detail of Expenditures**

	Acct. No.	Activity March 2023	Activity March 2022	YTD March 2023	YTD March 2022	Budget 2023	Balance of Budget
<b>MISCELLANEOUS FAIR EXPENSE (NOT including JLA)</b>							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	-	-
Payroll Taxes	57101	-	-	-	-	-	-
Parking Lot	57101	-	-	-	-	16,000	16,000
Other Parking Expense	57106	-	-	-	-	-	-
T-Shirts	57200	-	-	-	-	2,500	2,500
Carnival Pre-Sale	57201	-	-	-	-	-	-
Trash & Porta Potties	57300	1,093	924	2,722	2,773	15,000	12,278
Parade	57500	-	246	-	246	2,100	2,100
Sponsorships	57700	-	-	-	-	-	-
Other Misc Fair Expenses	57800	-	-	-	-	10,000	10,000
Fair Hotels	57801	-	-	-	-	15,000	15,000
Radio/Golf Carts	57802	-	-	-	-	6,500	6,500
Commercial/Concessions	57900	-	-	-	-	8,000	8,000
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>1,093</b>	<b>1,170</b>	<b>2,722</b>	<b>3,019</b>	<b>75,100</b>	<b>72,378</b>
<b>MISCELLANEOUS NON-FAIR EXPENSE</b>							
Salaries & Wages - Temporary (Events)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	253	2,359	(446)	29,959	35,000	35,446
<b>TOTAL MISCELLANEOUS NON-FAIR</b>		<b>253</b>	<b>2,359</b>	<b>(446)</b>	<b>29,959</b>	<b>35,000</b>	<b>35,446</b>
<b>COMPETITIVE EXHIBIT EXPENSE</b>							
Salaries & Wages - Temporary (Exhibits)	50100	-	-	-	-	14,706	14,706
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	1,125	1,125
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	-	-	-	-	-	-
Supplies - Exhibits	63440	-	-	-	-	2,000	2,000
Other- Exhibits	63700	-	-	-	-	1,500	1,500
Tent Rental	63500	-	-	-	-	28,000	28,000
<b>TOTAL COMPETITIVE EXHIBIT EXPENSE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,331</b>	<b>53,331</b>

Detail of Expenditures

	Acct. No.	Activity March 2023	Activity March 2022	YTD March 2023	YTD March 2022	Budget 2023	Balance of Budget
<b>SATELLITE WAGERING EXPENSES</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Employee Benefits	65115	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Satellite Wagering	65105	-	-	-	-	-	-
Workers Compensation Sattelite	65135	-	-	-	-	-	-
Repairs	65405	-	-	-	-	-	-
Supplies	65615	-	-	-	-	-	-
Alarm System	65616	-	-	-	-	-	-
Utilities	64720	-	-	-	-	-	-
<b>TOTAL SATELLITE WAGERING EXPENSE</b>		-	-	-	-	-	-
<b>FAIR ENTERTAINMENT EXPENSES:</b>							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Professional Services	66200	-	-	-	-	25,000	25,000
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	-	-	100,000	100,000
Demolition Derby	66400	-	-	-	-	12,000	12,000
Grounds Act	66500	-	-	-	-	85,000	85,000
Grandstand Entertainment	66600	-	-	-	-	-	-
Insurance/Tshirts/Tickets	66702	-	-	-	-	-	-
Entertainment Stages	66601	-	-	-	-	100,000	100,000
Hospitality/Hotel	66703	-	-	-	-	1,000	1,000
<b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>		-	-	-	-	<b>323,000</b>	<b>323,000</b>
<b>EQUIPMENT EXPENSES</b>							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
<b>TOTAL EQUIPMENT EXPENSE</b>		-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Operating Expense Adjustment	80000	-	25	-	25	-	-
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE</b>		-	<b>25</b>	-	<b>25</b>	-	-
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
<b>CASH (OVER)/UNDER</b>		-	-	-	-	-	-
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000	-	-	-	-	211,302	211,302
<b>TOTAL DEPRECIATION EXPENSE</b>		-	-	-	-	<b>211,302</b>	<b>211,302</b>



**TULARE COUNTY FAIR / 24TH DAA**

**STATEMENT OF NET POSITION**

March 31, 2023

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
<b>Current Assets</b>		
Cash - Operating	370,722	1,219,100
Cash - ATM	-	-
Cash-Premium	87,970	40,190
Cash - Junior Livestock Auctio	79,034	116,826
AR - Operating (Net)	452,500	247,420
AR - Junior Livestock Auction	8,512	14,170
Deferred Charges	-	-
<b>Total Current Assets</b>	<b>\$ 998,737</b>	<b>\$ 1,637,705</b>
<b>Fixed Assets</b>		
Construction in Progress	1,195,000	320,000
Land	489,069	489,069
Building & Improvements	3,920,707	3,920,707
A/D Buildings & Improvements	(3,114,162)	(3,038,465)
Equipment	268,395	217,268
A/D Equipment	(189,169)	(169,906)
<b>Total Fixed Assets</b>	<b>\$ 2,569,840</b>	<b>\$ 1,738,672</b>
<b>Deferred Outflows of Resources</b>	99,264	101,874
<b>Deferred Outflows of Resources OPEB</b>	4,369	4,369
<b>TOTAL ASSETS</b>	<b>\$ 3,672,210</b>	<b>\$ 3,482,620</b>

<b>LIABILITIES &amp; RESOURCES</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	-	4,178
Payroll Withholdings	5,680	14,901
AP - Operating	54,681	40,219
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	16,734	18,234
Fees Payable	335	695
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
<b>Total Current Liabilities</b>	<b>\$ 80,478</b>	<b>\$ 81,275</b>
<b>Long Term Liability</b>		
LTD Associated with Fixed Assets	-	-
Leave Liability	17,064	11,828
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	283,099	403,345
Net OPEB Liability	38,485	38,485
<b>Total Long Term Liability</b>	<b>\$ 376,559</b>	<b>\$ 491,569</b>
<b>Deferred Inflows of Resources</b>	120,006	4,288
<b>Deferred Inflows of Resources - OPEB</b>	6,452	6,452
<b>TOTAL LIABILITIES</b>	<b>\$ 583,495</b>	<b>\$ 583,585</b>
Reserve - Operating	3,161,069	2,607,256
Reserve - Junior Livestock	230,956	176,444
Reserve - Pension/OPEB	(344,411)	(346,328)
Reserve - Dairy	-	-
Net Income - Operating	126,270	461,658
Net Income - JLA	(85,170)	6
<b>TOTAL LIABILITIES &amp; RESOURCES</b>	<b>\$ 3,672,210</b>	<b>\$ 3,482,620</b>

**Trial Balance**  
**Current (3/1/2023 - 3/31/2023)**  
**Unit Of Measure: \$**

Tulare County Fair  
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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11100-00-000-A Petty Cash	170.00			0.00	170.00
11200-00-000-A Change Fund	300.00			0.00	300.00
11310-01-000-A Cash - OP BOS Acct#9369	471,472.87	5,950.00	123,131.27	117,181.27-	354,291.60
11320-01-000-A Cash - SW BOS Acct#9318	4,288.65		15.00	15.00-	4,273.65
11400-01-000-A Cash - Premium BOS Acct #9350	87,978.82		9.25	9.25-	87,969.57
11700-01-170-A Cash - JLA BOS Acct #9334	100,582.86		21,548.83	21,548.83-	79,034.03
11800-00-000-A Cash - LAIF Acct#13-54-001	4,179.84			0.00	4,179.84
11901-00-000-A Cash - Jr. Fair Board Cash - BOS #9326	7,507.00			0.00	7,507.00
13100-00-000-A Accounts Receivables	446,070.84	6,429.00		6,429.00	452,499.84
13102-00-170-A Accounts Receivable - JLA	8,511.75			0.00	8,511.75
13199-00-000-A AR Misc,	0.00	5,950.00	5,950.00	0.00	0.00
16000-00-900-A Deferred Outflow of Resrouces - GASB 68	99,263.55			0.00	99,263.55
16100-00-901-A Deferred Outflow of Resrouces - GASB 75	4,368.68			0.00	4,368.68
19000-00-000-A Construction In Progress	1,195,000.00			0.00	1,195,000.00
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.	3,114,162.04			0.00	3,114,162.04
19300-00-000-A Equipment -	268,395.22			0.00	268,395.22
19310-00-000-A A/D - Equipment	189,169.33			0.00	189,169.33
21000-00-000-A Payroll Liability	0.00	23,108.69	23,108.69	0.00	0.00
21100-00-000-A Fees Collected-Insurance	220.00	115.00	230.00	115.00-	335.00-
21200-00-000-A Accounts Payable	57,507.42	112,178.21	109,352.03	2,826.18	54,681.24-
21200-00-170-A Accounts Payable, JLA	21,489.00	21,489.00		21,489.00	0.00
22100-00-000-A Social Security Payable	0.00	1,842.80	1,842.80	0.00	0.00
22110-00-000-A Medicare Payable	0.00	430.96	430.96	0.00	0.00
22201-00-000-A PERS Payable	5,226.68	5,226.68	5,608.73	382.05-	5,608.73-
22204-00-000-A OPEB Withholding	0.00	450.68	450.68	0.00	0.00
22400-00-000-A State Taxes Payable	0.00	478.45	478.45	0.00	0.00
22500-00-000-A Federal Taxes Payable	0.00	1,246.98	1,246.98	0.00	0.00
22601-00-000-A Medical Payable	0.00	2,167.78	2,167.78	0.00	0.00
22602-00-000-A Dental Payable	76.58	104.06	90.32	13.74	62.84-
22607-00-000-A Vision Payable	6.36		2.45	2.45-	8.81-
22608-00-000-A Life Ins. Payable	0.00	13.41	12.75	0.66	0.66
22900-00-000-A Due to Jr Fair Board - General - -	3,048.09			0.00	3,048.09-
24100-00-000-A Guarantee Deposits	15,234.00		1,500.00	1,500.00-	16,734.00-
24501-00-000-A Leave Liability - Administrative	17,063.55			0.00	17,063.55-
25010-00-900-A Loan Payable - SB 84	37,911.00			0.00	37,911.00-
25100-00-170-A JLA Reserve	230,955.68			0.00	230,955.68-
25600-00-900-A Deferrred Inflow of Resources - GASB 68	120,005.82			0.00	120,005.82-
25610-00-901-A Deferrred Inflow of Resources - GASB 75	6,452.29			0.00	6,452.29-
26000-00-900-A Net Pension Liability - GASB 68	283,099.35			0.00	283,099.35-
26100-00-901-A Net OPEB Liability - GASB 75	38,485.39			0.00	38,485.39-
29100-00-000-A Net Resources Available for Operations	3,161,069.15			0.00	3,161,069.15-
29400-00-900-A Unrestricted Net Position - Pension/OPEB	344,410.64			0.00	344,410.64
31900-00-000-A Capital Improvement Funds	420,000.00			0.00	420,000.00-
47405-00-307-A Pre-War Swap Meet	700.00		980.00	980.00-	1,680.00-
47505-00-000-A Non-Fair Misc.	18,000.00			0.00	18,000.00-
48100-00-000-A Building Rentals	14,000.00		500.00	500.00-	14,500.00-
48200-00-000-A Grounds Rental	0.00		2,000.00	2,000.00-	2,000.00-
48201-00-000-A Grandstands/Speedway	5,000.00			0.00	5,000.00-
48202-00-000-A Interim RV/Camping Fees	1,165.00		100.00	100.00-	1,265.00-
48300-00-000-A Equipment Rental	0.00		400.00	400.00-	400.00-
48700-00-000-A Other - Misc.	13,054.75		6,669.00	6,669.00-	19,723.75-
50000-11-000-A Wages - Perm - AD - GN - A	19,398.00	9,699.00		9,699.00	29,097.00
50100-11-000-A Wages - Temp	7,557.26	3,849.88		3,849.88	11,407.14
50100-12-000-A Wages - Temp - MN - GN - A	1,646.88	1,643.01		1,643.01	3,289.89
50100-90-000-A Wages - Temp - Livestock	0.00	412.50		412.50	412.50
50300-11-000-A Compensated Leave Balance-Admin	180.64	90.32		90.32	270.96
50301-11-000-A Employee Benefits	3,333.84	1,666.92		1,666.92	5,000.76
50302-11-000-A PR Taxes	1,948.37	979.63		979.63	2,928.00

**Trial Balance**  
**Current (3/1/2023 - 3/31/2023)**  
**Unit Of Measure: \$**

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
50302-12-000-A PR Taxes - MN - GN - A MAINT.	125.99	125.69		125.69	251.68
50302-90-000-A PR Taxes - Livestock - Gen	0.00	31.56		31.56	31.56
50303-11-000-A Employee Retirement	7,968.24	4,104.72		4,104.72	12,072.96
50303-12-000-A Employee Retirement - MN	527.00	507.16		507.16	1,034.16
50600-11-000-A Employee Travel/Training	799.94			0.00	799.94
50700-11-000-A Office Supplies	1,923.23	141.09		141.09	2,064.32
50801-11-000-A Telephone Expense	2,213.40	3,931.93		3,931.93	6,145.33
50802-11-000-A Postage Expense	67.98	72.12		72.12	140.10
50900-11-000-A Dues & Subscriptions Expense	731.78	16.95		16.95	748.73
51010-11-000-A Liability Insurance	61,058.45			0.00	61,058.45
51020-11-000-A Property Insurance	0.00	164.00		164.00	164.00
51100-11-000-A Other Misc. Admin. Expense	480.51	260.35		260.35	740.86
51101-11-000-A Alarm Expense	16,650.00	8,325.00		8,325.00	24,975.00
51102-11-000-A Credit Card Processing Fee	227.31			0.00	227.31
51103-11-000-A Legal Fees	45.00			0.00	45.00
51107-11-000-A Computer & Payroll Process	3,837.11	1,869.33		1,869.33	5,706.44
51108-11-000-A CFSA Admin Fees	10.24	5.45		5.45	15.69
51200-11-000-A WComp - AD - GN - A	13,472.07			0.00	13,472.07
52100-12-000-A Maintenance Department	46.31	16.99		16.99	63.30
52300-12-000-A Professional Services	1,252.13	37,324.10		37,324.10	38,576.23
52800-12-000-A Electric	3,090.54	9,604.85		9,604.85	12,695.39
52801-12-000-A Water	4,014.22	1,939.97		1,939.97	5,954.19
52802-12-000-A Sewer	802.84	323.18		323.18	1,126.02
52803-12-000-A Natural Gas	6,187.60	1,979.28		1,979.28	8,166.88
52804-12-000-A Fuel/Propane	281.26	76.94		76.94	358.20
52900-12-000-A Maint. of Equipment	2,537.30	564.10		564.10	3,101.40
53000-12-000-A Maint. Bldg & Grounds	53,594.12	24,756.18		24,756.18	78,350.30
53100-12-000-A Trash Removal	2,681.46	844.82		844.82	3,526.28
54200-13-000-A Professional Service/Contracted %	12,800.00	2,500.00		2,500.00	15,300.00
54400-13-000-A Advertising	300.00			0.00	300.00
56200-70-000-A Professional Services-Contracted	2,934.40	1,470.80		1,470.80	4,405.20
57000-00-000-A Miscellaneous Non Fair	698.97-	252.98		252.98	445.99-
57300-00-000-A Trash & Porta Potties	1,628.40	1,093.47		1,093.47	2,721.87
57675-00-170-A JLA-Repairs & Upgrade	85,169.77			0.00	85,169.77
<b>\$ Grand Totals</b>	<b>0.00</b>	<b>307,825.97</b>	<b>307,825.97</b>	<b>0.00</b>	<b>0.00</b>

# AP Payments Check Register

Board

Tulare County Fair  
Renee

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
001586	3/2/2023	HomDep	The Home Depot	268.68	11,241
ACH03032023	3/3/2023	PERS	CalPERS Retirement	2,174.93	11,243
ACH03242023	3/24/2023	PERS	CalPERS Retirement	5,226.68	11,244
000541	3/8/2023	HomDep	The Home Depot	65.37	11,257
001881	3/8/2023	HomDep	The Home Depot	230.37	11,258
552732	3/8/2023	HanFoo	Hanford Sinclair Foodmart	50.00	11,340
37839	3/15/2023	Amazon	Amazon	40.80	11,261
37840	3/15/2023	Aram	Aramark	136.35	11,262
37841	3/15/2023	C.P.Phe	C.P. Phelps Inc - Tulare	510.89	11,263
37842	3/15/2023	CalTur	California Turf Equipment & Supply Inc.	406.44	11,264
37843	3/15/2023	CFSA	California Fairs Service Authority	1,963.33	11,265
37844	3/15/2023	CiTul	City of Tulare	2,922.89	11,266
37845	3/15/2023	ClBus	Cline's Business Equipment, Inc.	99.40	11,267
37846	3/15/2023	Comcast	Comcast	449.31	11,268
37847	3/15/2023	DavTur	Dave Turney & Assoc. LLC	300.00	11,269
37848	3/15/2023	DelDen	Delta Dental	104.06	11,270
37849	3/15/2023	Grapevine	Grapevine MSP	1,467.20	11,271
37850	3/15/2023	JesRow	Jessica Rowley	1,500.00	11,272
37851	3/15/2023	Leaf	LEAF	108.98	11,273
37852	3/15/2023	SoCalEdi	Southern California Edison	2,791.16	11,274
37853	3/15/2023	SoCalGas	Southern California Gas	3,345.34	11,275
37854	3/15/2023	Sparkletts	Sparkletts	29.32	11,276
37855	3/15/2023	Wifieye	Wifieye Inc	8,325.00	11,277
37856	3/15/2023	WindPro	Windmill Propane	26.94	11,278
P-223089753	3/5/2023	Zoom	Zoom Video Communications Inc.	16.95	11,281
37857	3/15/2023	PERS	CalPERS Retirement	3,605.44	11,289
37858	3/31/2023	AAAQua	AAA Quality Services, Inc.	814.20	11,291
37859	3/31/2023	Amazon	Amazon	661.40	11,292
37860	3/31/2023	Aram	Aramark	90.90	11,293
37861	3/31/2023	AT&T - Livestock	AT&T	110.59	11,294
37862	3/31/2023	BerFir	Berkley Fire & Marine Underwriters	164.00	11,295
37863	3/31/2023	C.P.Phe	C.P. Phelps Inc - Tulare	67.12	11,296
37864	3/31/2023	CFSA	California Fairs Service Authority	1,997.74	11,297
37865	3/31/2023	Comcast	Comcast	545.14	11,298
37866	3/31/2023	CSFP	California State Fire Protection	3,000.00	11,299
37867	3/31/2023	GarTra	Garton Tractor Inc.	396.00	11,300
37868	3/31/2023	GilAlv	Gilberto Alvarez	8,560.00	11,301
37869	3/31/2023	Leaf	LEAF	141.09	11,302
37870	3/31/2023	Lowe's	Lowe's	13,348.19	11,303
37871	3/31/2023	MDCon	MD Concrete Cutting & Demolition	12,431.00	11,304
37872	3/31/2023	QuiCom	Quinn Company	2,254.55	11,305
37873	3/31/2023	Res.Com	Res.Com Pest Control	10.00	11,306
37874	3/31/2023	RingCen	RingCentral Inc	2,826.89	11,307
37875	3/31/2023	SoCalEdi	Southern California Edison	5,984.10	11,308
37876	3/31/2023	Sparkletts	Sparkletts	16.99	11,309
37877	3/31/2023	VeeCus	Veenendall Custom	942.50	11,310
37878	3/31/2023	Wifieye	Wifieye Inc	8,325.00	11,311
37879	3/31/2023	WindPro	Windmill Propane	254.32	11,312
002650	3/21/2023	HomDep	The Home Depot	378.25	11,313
37880	3/31/2023	BriHic	Britni Hicks	1,000.00	11,316
37881	3/31/2023	VicOut	Victory Outreach of Selma	7,765.50	11,317
CC-8119	3/7/2023	USPS	United States Postal Service	17.99	11,339
149	3/15/2023	KawA/C	Kaweah A/C & Electric	21,489.00	11,259

# AP Payments Check Register

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
FedTax022823	3/3/2023	IRS	Internal Revenue Service	1,598.61	11,238
CaTax022823	3/3/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	221.03	11,239
FedTax031523	3/17/2023	IRS	Internal Revenue Service	1,829.80	11,255
CaTax031523	3/17/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	259.48	11,256
<hr/>					
Total Payments:	57				
Total Amount:	133,667.21				

# Check Register

Check Register

Tulare County Fair  
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Check #	Void Date	Employee	Name	Amount
1535	3/15/2023	GuVill	Villa, Guadalupe M	640.81
1536	3/31/2023	GuVill	Villa, Guadalupe M	773.50
Direct Deposit	3/15/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit	3/15/2023	DeHick	Hicks, Deborah	1,722.72
Direct Deposit	3/31/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit	3/31/2023	DeHick	Hicks, Deborah	1,051.68
Direct Deposit	3/31/2023	JeMaso	Mason, Jennifer L	380.94
Grand Totals: 7 Disbursements to 4 Employees				10,776.79

CHANGE ORDER  
LICENSE AGREEMENT FOR 24TH DISTRICT AGRICULTURAL ASSOCIATION /  
TULARE COUNTY FAIRGROUNDS

This Change Order, entered into on March 14, 2023, (“Change Order”) is an addition to that certain LICENSE AGREEMENT FOR 24TH DISTRICT AGRICULTURAL ASSOCIATION / TULARE COUNTY FAIRGROUNDS, (“License”) between 24TH DISTRICT AGRICULTURAL ASSOCIATION / TULARE COUNTY FAIRGROUNDS, a division of California Department of Food and Agricultural, referred to as “Licensor”; and the COUNTY OF TULARE, a political subdivision of the State of California, referred to as “Licensee”, who agree, pursuant to paragraph 25 of the License, as follows:

WHEREAS, Licensor and Licensee entered into that certain Agreement dated March 11, 2023, to provide space to house livestock in response to emergency flood conditions in the County and other amenities; and

WHEREAS, the License requires, pursuant to paragraph 25, any changes made to the License must be a formal written agreement in the form of a Change Order to the License; and

WHEREAS, the License requires, pursuant to paragraph 25, any Change Order submitted by the requesting party must be in writing and provided to the other party at least seven (7) days in advance; and

WHEREAS, flood conditions have worsened such that it is necessary for the Licensee to request a Change from the Licensor, and

WHEREAS, Licensor will also provide human sheltering.

NOW, THEREFORE, in consideration of the mutual promises and representations set forth herein, and incorporating the mutual promises and representations of the License, the parties agree as follows:

A. Paragraph 3. **LICENSE FEE.** is hereby amended in its entirety to read as follows:

Licensee shall pay Licensor a license payment in the amount of fifteen hundred-sixty-two dollars per day (\$1,562.00) for each day the Licensee uses the premises for the housing of livestock.

Licensee shall pay Licensor a payment in the amount of two-thousand dollars (\$2,000.00) per day for sheltering evacuees in Building 5, or any other designated structure on the property fit for sheltering evacuees.

Agreement for use of the Premises and Space shall not exceed \$49,868.00 (forty nine thousand eight hundred sixty eight dollars). Said payment shall be made within 30 days of receipt of invoice.

B. Paragraph 5. **LICENSE TO USE FACILITIES.** is hereby amended in its entirety to read as follows:

5. **LICENSE TO USE FACILITIES.** The exclusive use of the Premises is defined as follows:

- a. Use of the Premises 24 hours a day for human shelter and housing of livestock.
- b. 24-hour access to the Premises by licensee staff and evacuees, and access by livestock owners between the hours of 8:00 AM to 7:00 PM through Gate 7 off of Martin Luther King Jr.
- c. Use of Staff resources, amenities, facilities, non-exclusive use of the parking lot with handicap parking, utilities, use of Licensor staff in order to open and close the Premises and clean the facilities, and any security provided by Licensor.
- d. Any other use to which parties mutually agree.

C. Paragraph 25. **CHANGES.** is hereby amended in its entirety, to read as follows:

Licensor and Licensee, together the "Parties" agree that any changes made to the License agreement must be a formal written agreement in the form of a Change of Order to this License. The requirement that any Change Order submitted by the requesting party by at least (7) days written notice to the other party is waived. Both the Licensor and Licensee must agree, in writing, to any changes to this License.

ALL OTHER TERMS of the License are incorporated herein and remain effective forthwith.

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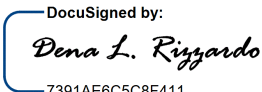


**THE PARTIES**, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

LICENSOR

**TULARE COUNTY FAIR**

Date: 3/14/2023

By:   
7391AE6C5C8E411

Print Name: Dena L. Rizzardo

Title: CEO

Date: \_\_\_\_\_

By: \_\_\_\_\_


Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

LICENSEE

**COUNTY OF TULARE**

3/14/2023

By:   
1E1800EA5751482

Cher Castellini

Tulare County Purchasing Manager

Approved as to form: County Counsel

DocuSigned by:  
*Allison Pierce*  
7B458FB319A74AB...  
By: \_\_\_\_\_ 3/14/2023  
Deputy County Counsel  
Matter No. 2023359