

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, July 25, 2023, at**  
**5:30PM 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- CEO Annual Review (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 16, 2023, Board Meeting Minutes
- b. Contracts for April & May
- c. Cash Disbursements for April & May
- 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. San Joaquin Valley Unified Air Pollution Control District Public Benefit Grants Program Contract #'s-
  - i. G-151017-A1
  - ii. G-151011-A1
  - iii. G-151010-A1
  - iv. G-151013-A1

**10. CORRESPONDENCE (Informational)**

**11. COMMITTEE REPORTS (Informational/Action by Board):**

- a. Junior Livestock Auction-Entries Deadline Reminder
- b. Junior Fair Board

**12. CEO REPORT (Informational):**

- a. Projects- upgrades and upkeep throughout grounds
- b. Grandstand inspection

**13. CEO REPORT (Informational):**

- a. 2023 Fair update
- b. Update on SB 5 project/Building 3 upgrade and remodel (CCA Contract)
- c. Entries close August 18<sup>th</sup> & 20<sup>th</sup>
- d. Commercial Vendor Packets and Tulare Market Place Packets Online
- e. Presale Tickets Online June 20<sup>th</sup>
- f. Quilts of Honor Nomination Forms Available Online
- g. Parade Form Available Online
- h. CalTrans Encroachment Permit
- i. City of Tulare Parade Permit

**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 August 15, 2023 @ 5:30pm

**15. ADJOURNMENT:**

Posted July 7, 2023

**AMERICANS WITH DISABILITIES ACT**

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**24<sup>TH</sup> DISTRICT AGRICULTURAL ASSOCIATION  
BOARD OF DIRECTORS MEETING  
April 18, 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, G. Gomez, and Hackey were physically present.  
President Castro and Director R. Gomez were present via Zoom  
There are four (4) vacant board positions.

**QUORUM OF DIRECTORS**

There was a quorum present when the meeting opened at 6:06 PM

**INTRODUCTION OF GUESTS AND STAFF:**

CEO Dena Rizzardo  
Community members: Cammra Bettencourt and Donnette Silva-Carter

**PUBLIC COMMENT**

Donnette Silva-Carter presented the board with an award on behalf of the Tulare Chamber of Commerce

**CLOSED SESSION**

None

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

**Director Hackey made a motion, seconded by Director Calderon and carried to accept the consent calendar which included March 2023 Board minutes; contracts and cash disbursements for the month of March; 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 – None  
No public comment
  
- b) Tulare County License agreement [Evacuation shelter] – The county would like to license the use of the fairgrounds for an evacuation shelter from the recent flooding. The agreement would cover March and part of April.  
No public comment

**A motion was made by Director Calderon and seconded by Director G. Gomez to approve the agreement as presented 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				

**CORRESPONDENCE (Informational):**

None

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

Junior Livestock Auction - The fair will pursue outstanding, uncollected bids from the 2022 County Fair JLA auction.  
No public comment

The Junior Fair Board – The JFB met this month and elected officers. They will be volunteering at the Kings Co. Fair.

**FAIR REPORT (Informational):**

- a) 2023 Fair Update – Livestock and vendor applications are available online. The food vendors have been fully booked as are the grounds acts. Community stage acts are open and being sought.  
No public comment
- b) Grounds update – As noted, the fair will be used as an evacuation site.

**CEO REPORT (Informational):**

- a) Projects
  - i. Building 5 should be done by August without AC’s due to the supply chain shortage.
  - ii. Resiliency Large Project – No update

**MATTERS OF INFORMATION**

**CEO COMMENTS:** CEO Rizzardo was appointed to the Secretary’s Council. They will be looking into rebranding fairs and fair regulation.

**BOARD OF DIRECTOR COMMENTS:**

None

**STAFF COMMENTS:** None

**ITEMS PROPOSED FOR NEXT MEETING:** None

**NEXT MEETING DATE:** July 20, 2023 @ 6:00PM

**ADJOURNMENT:** Meeting was adjourned at 7:06 PM.

Approved:

Gary Castro  
President

Attest:



Greg Gomez  
Secretary

Tulare County Fair  
**STATEMENT OF OPERATIONS**  
 Board Summary  
 April 30, 2023

	Activity April 2023	Activity April 2022	YTD April 2023	YTD April 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	80	-	80	-	77,900	(77,820)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	3,460	61,652	44,625	236,517	453,000	(408,375)
FAIR ATTRACTION REVENUE	-	-	-	-	53,400	(53,400)
MISCELLANEOUS FAIR REVENUE	-	-	-	500	332,400	(332,400)
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	-	825	-	-
OTHER OPERATING REVENUE	6,429	1,710	26,153	1,710	-	26,153
<b>TOTAL REVENUES</b>	<b>9,969</b>	<b>63,362</b>	<b>70,858</b>	<b>239,552</b>	<b>2,079,200</b>	<b>(2,008,342)</b>
<b>OPERATING EXPENDITURES:</b>						
ADMINISTRATION EXPENSES	52,644	30,251	229,724	118,736	559,812	330,088
MAINTENANCE & GENERAL OPERATIONS	52,225	96,759	181,354	201,240	758,434	577,080
PUBLICITY EXPENSES	2,500	-	18,100	6,520	63,000	44,900
ATTENDANCE OPERATIONS	1,471	5,004	5,876	19,548	87,220	81,344
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	450	924	3,616	3,943	75,100	71,484
MISCELLANEOUS NON-FAIR EXPENSE	1,452	287	1,006	30,246	35,000	33,994
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	53,331	53,331
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	323,000	323,000
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	(1,050)	(9,367)	(1,050)	(9,342)	-	1,050
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	211,302	211,302
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>109,693</b>	<b>123,859</b>	<b>438,626</b>	<b>370,891</b>	<b>2,166,199</b>	<b>(1,727,573)</b>
<b>Net Gain/Loss Before Allocation</b>	<b>(99,724)</b>	<b>(60,497)</b>	<b>(367,769)</b>	<b>(131,339)</b>	<b>(86,999)</b>	<b>(280,770)</b>
STATE ALLOCATION	-	-	-	352,500	95,000	(95,000)
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	420,000	180,000	-	420,000
MILLENNIUM FLEX	-	-	-	-	1,521,000	(1,521,000)
<b>Net Gain/Loss After Allocation</b>	<b>(99,724)</b>	<b>(60,497)</b>	<b>52,232</b>	<b>401,161</b>	<b>1,529,001</b>	<b>(1,476,770)</b>

Detail of Revenues

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	April	April	April	April	2023	of
		2023	2022	2023	2022		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	80	-	80	-	54,500	(54,420)
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>80</b>	-	<b>80</b>	-	<b>77,900</b>	<b>(77,820)</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.	Activity	Activity	YTD	YTD		Balance
	No.	April	April	April	April	Budget	of
		2023	2022	2023	2022	2023	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	-	-	-	500	-	-
<b>TOTAL MISCELLANEOUS FAIR REVENUE</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

	Acct. No.	Activity April 2023	Activity April 2022	YTD April 2023	YTD April 2022	Budget 2023	Balance of Budget
<b>INTERIM REVENUE</b>							
Building Rentals	48100	1,275	41,330	15,775	153,980	275,000	(259,225)
Grounds Rental	48200	-	-	2,000	9,750	40,000	(38,000)
Grandstand/Speedway	48201	-	10,000	5,000	34,000	60,000	(55,000)
Interim RV/Camping Fees	48202	2,185	330	3,450	7,020	43,000	(39,550)
Equipment Rental	48300	-	450	400	950	2,000	(1,600)
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	2,870	-	3,875	11,000	(11,000)
Event Attendant	48501	-	400	-	670	1,500	(1,500)
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	6,272	18,000	26,272	20,500	(2,500)
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>3,460</b>	<b>61,652</b>	<b>44,625</b>	<b>236,517</b>	<b>453,000</b>	<b>(408,375)</b>
<b>PRIOR YEAR REVENUE</b>							
Prior Year Revenue	49000	-	-	-	825	-	-
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>825</b>	<b>-</b>	<b>-</b>
<b>OTHER OPERATING REVENUE</b>							
Misc Revenue	48700	6,429	1,710	26,153	1,710	-	26,153
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>6,429</b>	<b>1,710</b>	<b>26,153</b>	<b>1,710</b>	<b>-</b>	<b>26,153</b>

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD		11
	No.	April	April	April	April	Budget	Balance
		2023	2022	2023	2022	2023	of
							Budget
<b>ADMINISTRATION EXPENSES</b>							
Salaries & Wages - Permanent	50100	9,699	10,346	38,796	41,386	164,213	125,417
Salaries & Wages - Temporary	50200	3,795	5,333	15,202	17,448	18,720	3,518
Compensated Absence Expense	50300	90	300	361	1,199	5,401	5,040
Employee Benefits	50310	1,667	40	6,668	173	27,285	20,617
Payroll Taxes	50320	975	1,055	3,903	3,691	12,505	8,602
Employee Retirement	50330	4,028	4,039	16,101	14,032	51,428	35,327
Professional Services	50400	18,500	-	18,500	3,706	8,800	(9,700)
Traveling Expense Employees	50600	-	-	800	1,297	3,200	2,400
Office Supplies	50700	834	245	2,898	702	6,500	3,602
Telephone	50800	656	1,117	6,801	7,243	12,000	5,199
Postage	50820	120	39	260	404	1,500	1,240
Dues & Subscription	50900	1,744	1,404	2,493	2,527	8,000	5,507
General Liability Insurance	51000	-	3,672	61,058	14,688	56,000	(5,058)
Property Insurance	51020	-	-	164	-	26,000	25,836
Other Misc Expense	51100	353	-	1,094	-	-	(1,094)
Alarm Expense	51101	8,325	-	33,300	-	100,596	67,296
Credit Card Processing Fees	51102	-	226	227	823	7,000	6,773
Legal Fees	51103	-	-	45	-	2,000	1,955
Finance Charges	51104	-	-	-	-	-	-
Gateway Fees-Online	51106	-	70	-	269	13,000	13,000
Computer & Payroll Process	51107	1,852	1,652	7,558	6,081	21,000	13,442
CFSA Admin Fees	51108	5	8	21	67	400	379
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	-	707	13,472	2,828	14,064	592
Unemployment Insurance	51300	-	-	-	172	200	200
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>52,644</b>	<b>30,251</b>	<b>229,724</b>	<b>118,736</b>	<b>559,812</b>	<b>330,088</b>

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	April	April	April	April	2023	of
		2023	2022	2023	2022		Budget
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	1,693	-	4,983	2,486	26,970	21,987
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	17	43	80	2,417	3,850	3,770
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	130	-	381	190	447	66
Employee Retirement	50303	542	-	1,576	726	8,091	6,515
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	-	779	4,372	2,825	35,000	30,628
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	9,076	9,076
Rent Maintenance Equipment	52500	-	4,837	-	7,761	70,000	70,000
Electric	52800	6,411	-	19,106	13,177	110,000	90,894
Water	52801	2,096	2,405	8,159	9,836	30,000	21,841
Sewer	52802	379	542	1,505	1,632	16,000	14,495
Natural Gas	52803	1,840	115	10,007	6,257	11,000	993
Fuel/Propane	52804	3,158	27	3,516	3,951	20,000	16,484
Maint of Equipment	52900	120	239	3,221	5,170	15,000	11,779
Maint of Bldgs and Grounds	53000	34,714	86,738	119,794	142,150	380,000	260,206
Trash Removal, Clean Up	53100	1,126	1,034	4,653	2,663	23,000	18,347
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>52,225</b>	<b>96,759</b>	<b>181,354</b>	<b>201,240</b>	<b>758,434</b>	<b>577,080</b>
<b>PUBLICITY EXPENSES</b>							
Publicity	54000	-	-	-	45	8,000	8,000
Contracted Services	54200	2,500	-	17,800	5,850	40,000	22,200
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>-</b>	<b>18,100</b>	<b>6,520</b>	<b>63,000</b>	<b>44,900</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	5,004	5,876	19,548	55,000	49,124
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>1,471</b>	<b>5,004</b>	<b>5,876</b>	<b>19,548</b>	<b>87,220</b>	<b>81,344</b>

Detail of Expenditures

	Acct. No.	Activity April 2023	Activity April 2022	YTD April 2023	YTD April 2022	Budget 2023	Balance of Budget
<b>MISCELLANEOUS FAIR EXPENSE (NOT including JLA)</b>							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	-	-
Salaries & Wages - Temporary Livestock	57101	173	-	585	-	-	(585)
Payroll Taxes-Livestock	57101	13	-	45	-	-	(45)
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	265	924	2,986	3,697	15,000	12,014
Parade	57500	-	-	-	246	2,100	2,100
Sponsorships	57700	-	-	-	-	-	-
Other Misc Far 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>450</b>	<b>924</b>	<b>3,616</b>	<b>3,943</b>	<b>75,100</b>	<b>71,484</b>
<b>MISCELLANEOUS NON-FAIR EXPENSE</b>							
Salaries & Wages - Temporary (Events)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	1,452	287	1,006	30,246	35,000	33,994
<b>TOTAL MISCELLANEOUS NON-FAIR</b>		<b>1,452</b>	<b>287</b>	<b>1,006</b>	<b>30,246</b>	<b>35,000</b>	<b>33,994</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.	Activity	Activity	YTD	YTD		Balance
	No.	April 2023	April 2022	April 2023	April 2022	Budget 2023	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	(1,050)	(9,367)	(1,050)	(9,342)	-	1,050
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE</b>		<b>(1,050)</b>	<b>(9,367)</b>	<b>(1,050)</b>	<b>(9,342)</b>	-	<b>1,050</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**  
April 30, 2023

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
<b>Current Assets</b>		
Cash - Operating	254,258	1,096,064
Cash - ATM	-	-
Cash-Premium	88,040	40,180
Cash - Junior Livestock Auctio	77,707	116,767
AR - Operating (Net)	458,929	276,670
AR - Junior Livestock Auction	8,512	14,170
Deferred Charges	-	-
<b>Total Current Assets</b>	<b>\$ 887,445</b>	<b>\$ 1,543,851</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>\$ 3,560,917</b>	<b>\$ 3,388,766</b>

<b>LIABILITIES &amp; RESOURCES</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	-	4,597
Payroll Withholdings	115	5,746
AP - Operating	24,257	15,948
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	16,734	17,734
Fees Payable	335	905
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
<b>Total Current Liabilities</b>	<b>\$ 44,488</b>	<b>\$ 47,978</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>\$ 547,506</b>	<b>\$ 550,287</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	52,232	401,161
Net Income - JLA	(86,434)	(54)
<b>TOTAL LIABILITIES &amp; RESOURCES</b>	<b>\$ 3,560,917</b>	<b>\$ 3,388,766</b>

# AP Payments Check Register

Board

Tulare County Fair  
Sharon Smith

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH04032023	4/3/2023	PERS	CalPERS Retirement	2,174.93	11,290
37882	4/14/2023	AAAQua	AAA Quality Services, Inc.	543.81	11,320
37883	4/14/2023	Aram	Aramark	136.35	11,321
37884	4/14/2023	BatPro	Battery Pro	389.70	11,322
37885	4/14/2023	CitTul	City of Tulare	3,107.97	11,323
37886	4/14/2023	ClIBus	Cline's Business Equipment, Inc.	36.57	11,324
37887	4/14/2023	Comcast	Comcast	449.31	11,325
37888	4/14/2023	DelDen	Delta Dental	153.12	11,326
37889	4/14/2023	GilAlv	Gilberto Alvarez	9,733.00	11,327
37890	4/14/2023	Grapevine	Grapevine MSP	1,470.80	11,328
37891	4/14/2023	KawPum	Kaweah Pump Inc	2,649.65	11,329
37892	4/14/2023	PerCar	Perfect Care Landscape & Maintenance	1,831.25	11,330
37893	4/14/2023	PERS	CalPERS Retirement	450.68	11,331
37894	4/14/2023	PitBow	Pitney Bowes	54.13	11,332
37895	4/14/2023	RomLan	Romero's Landscaping	4,440.00	11,333
37896	4/14/2023	SoCalEdi	Southern California Edison	3,620.75	11,334
37897	4/14/2023	SoCalGas	Southern California Gas	1,979.28	11,335
37898	4/14/2023	TFTIRE	TF Tire & Service	304.44	11,336
37899	4/14/2023	TulEnv	Tulare County Environmental Health	287.00	11,337
P-229093215	4/5/2023	Zoom	Zoom Video Communications Inc.	16.95	11,338
CC-8119	4/13/2023	USPS	United States Postal Service	19.99	11,341
ACH04042023	4/4/2023	USPS	United States Postal Service	100.00	11,342
ACH04212023	4/21/2023	PERS	CalPERS Retirement	5,608.73	11,343
37900	4/27/2023	GilAlv	Gilberto Alvarez	7,083.50	11,344
37901	4/28/2023	Amazon	Amazon	90.46	11,348
37902	4/28/2023	Aram	Aramark	90.90	11,349
37903	4/28/2023	AT&T - Livestock	AT&T	100.60	11,350
37904	4/28/2023	BrIHic	Britni Hicks	1,000.00	11,351
37905	4/28/2023	C & H F	C & H Fence & Patio, Inc.	1,408.00	11,352
37906	4/28/2023	C.P.Phe	C.P. Phelps Inc - Tulare	324.67	11,353
37907	4/28/2023	CalTur	California Turf Equipment & Supply Inc.	196.45	11,354
37908	4/28/2023	CFSA	California Fairs Service Authority	3,779.86	11,355
37909	4/28/2023	CitTul	City of Tulare	109.10	11,356
37910	4/28/2023	ClIBus	Cline's Business Equipment, Inc.	73.39	11,357
37911	4/28/2023	Comcast	Comcast	555.14	11,358
37912	4/28/2023	DelDen	Delta Dental	90.31	11,359
37913	4/28/2023	DeptFor	Dept. Forestry & Fire Protection	3,120.00	11,360
37914	4/28/2023	GabArc	Gabriel Architects	18,500.00	11,361
37915	4/28/2023	Grapevine	Grapevine MSP	1,470.80	11,362
37916	4/28/2023	JCLANS	JC Lansdowne Distributor Inc	3,130.60	11,363
37917	4/28/2023	JesRow	Jessica Rowley	3,000.00	11,364
37918	4/28/2023	Leaf	LEAF	121.04	11,365
37919	4/28/2023	MorLev	Morris Levin & Son	41.09	11,366
37920	4/28/2023	PerCar	Perfect Care Landscape & Maintenance	6,897.00	11,367
37921	4/28/2023	Res.Com	Res.Com Pest Control	50.00	11,368
37922	4/28/2023	SoCalGas	Southern California Gas	1,840.12	11,369
37923	4/28/2023	Sparkletts	Sparkletts	16.99	11,370
37924	4/28/2023	Wifeye	Wifeye Inc	8,325.00	11,371
37925	4/28/2023	WindPro	Windmill Propane	26.94	11,372
ACH04082023	4/8/2023	StrWir	Streakwave Wireless	622.20	11,474
ACH04202023	4/20/2023	AdoInc	Adobe Inc.	1,727.28	11,475
ACH04252023	4/25/2023	HomDep	The Home Depot	89.29	11,476
ACH04262023	4/26/2023	HomDep	The Home Depot	96.10	11,477



# AP Payments Check Register

Board

Tulare County Fair  
Sharon Smith

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
150	4/28/2023	WOODGR	WOODLAKE GROWERS SUPPLY CO.	1,264.44	11,373
FedTax033123	4/5/2023	IRS	Internal Revenue Service	1,690.94	11,314
CaTax033123	4/5/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	218.97	11,315
FedTax041423	4/19/2023	IRS	Internal Revenue Service	1,726.83	11,318
CaTax041423	4/19/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	233.99	11,319
Total Payments:		58			
Total Amount:		108,670.41			

# Check Register

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Tulare County Fair  
Sharon Smith

Check Register

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Check #	Void	Date	Employee	Name	Amount
1537		4/14/2023	GuVill	Villa, Guadalupe M	700.32
1538		4/28/2023	GuVill	Villa, Guadalupe M	748.18
Direct Deposit		4/14/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit		4/14/2023	DeHick	Hicks, Deborah	1,348.21
Direct Deposit		4/14/2023	JeMaso	Mason, Jennifer L	159.30
Direct Deposit		4/28/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit		4/28/2023	DeHick	Hicks, Deborah	1,394.42
Grand Totals:		7 Disbursements to 4 Employees			10,557.57

# AR Aged Invoice Analysis

**Balances as of 4/30/2023  
by GL Date**

Operating AR

Tulare County Fair  
Sharon Smith

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Invoice Number	Invoice Date	Terms	Balance	Current 4/1/2023 and Beyond	Over 30 3/1/2023 3/31/2023	Over 60 2/1/2023 2/28/2023	Over 90 1/1/2023 1/31/2023	Over 120 Up to 12/31/2022
<b>24-A Kings Fair (24-AKing)</b>				Phone: (559) 584-3318    Last Pymt: 5/25/2023    6,429.00				
* 00210	2/1/2023	15	4,034.00			4,034.00		
00213	2/28/2023		18,000.00			18,000.00		
* 00214	2/28/2023		2,711.84			2,711.84		
* 00211	3/1/2023		6,429.00		6,429.00			
* 00216	4/1/2023		6,429.00	6,429.00				
* 24-A Kings Fair Totals:			37,603.84	6,429.00	6,429.00	24,745.84	0.00	0.00
<b>Employment Development Department (EDD)</b>				Last Pymt:				
00207	8/31/2022		20.00					20.00
Employment Development Department Totals:			20.00	0.00	0.00	0.00	0.00	20.00
<b>Fairs &amp; Expositions Branch (FaiExp)</b>				Last Pymt: 5/24/2023    220,266.07				
* 00215	2/1/2023		420,000.00			420,000.00		
* Fairs & Expositions Branch Totals:			420,000.00	0.00	0.00	420,000.00	0.00	0.00
<b>Tulare County Fair Heritage Foundation Inc. (TCFHF)</b>				Last Pymt: 5/25/2023    1,305.00				
* 00212	12/31/2022		1,305.00					1,305.00
* Tulare County Fair Heritage Foundation Inc. Totals:			1,305.00	0.00	0.00	0.00	0.00	1,305.00
<b>Grand Totals:</b>			458,928.84	6,429.00	6,429.00	444,745.84	0.00	1,325.00
				1.40 %	1.40 %	96.91 %		0.29 %

\* Calculated Balance shown is not Current Balance

# AR Aged Invoice Analysis

**Balances as of 4/30/2023  
by GL Date**

JLA AR

Tulare County Fair  
Sharon Smith

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Invoice Number	Invoice Date	Terms	Balance	Current 4/1/2023 and Beyond	Over 30 3/1/2023 3/31/2023	Over 60 2/1/2023 2/28/2023	Over 90 1/1/2023 1/31/2023	Over 120 Up to 12/31/2022
<b>Tulare County Fair Foundation (TCFF)</b>						Phone: (559) 967-5607	Last Pymt: 11/1/2021	54,300.00
00180	10/29/2021		5,793.50					5,793.50
Tulare County Fair Foundation Totals:			5,793.50	0.00	0.00	0.00	0.00	5,793.50
<b>Grand Totals:</b>								
	1 Customer		5,793.50	0.00	0.00	0.00	0.00	5,793.50
	1 Invoice							100.00 %

**Trial Balance**  
**Current (4/1/2023 - 4/30/2023)**  
**Unit Of Measure: \$**

Tulare County Fair  
 Sharon Smith

Wednesday, July 19, 2023 10:39:57AM

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	354,291.60	1,780.00	118,228.91	116,448.91-	237,842.69
11320-01-000-A Cash - SW BOS Acct#9318	4,273.65		15.00	15.00-	4,258.65
11400-01-000-A Cash - Premium BOS Acct #9350	87,969.57	80.00	9.87	70.13	88,039.70
11700-01-170-A Cash - JLA BOS Acct #9334	79,034.03		1,327.46	1,327.46-	77,706.57
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	452,499.84	6,429.00		6,429.00	458,928.84
13102-00-170-A Accounts Receivable - JLA	8,511.75			0.00	8,511.75
13199-00-000-A AR Misc,	0.00	1,780.00	1,780.00	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	22,803.67	22,803.67	0.00	0.00
21100-00-000-A Fees Collected-Insurance	335.00-			0.00	335.00-
21200-00-000-A Accounts Payable	27,315.62-	107,405.97	104,346.94	3,059.03	24,256.59-
21200-00-170-A Accounts Payable, JLA	0.00	1,264.44	1,264.44	0.00	0.00
22100-00-000-A Social Security Payable	0.00	1,812.52	1,812.52	0.00	0.00
22110-00-000-A Medicare Payable	0.00	423.88	423.88	0.00	0.00
22201-00-000-A PERS Payable	5,608.73-	11,184.06	5,575.33	5,608.73	0.00
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	473.13	473.13	0.00	0.00
22500-00-000-A Federal Taxes Payable	0.00	1,237.26	1,237.26	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	62.84-	49.06	90.32	41.26-	104.10-
22607-00-000-A Vision Payable	8.81-		2.45	2.45-	11.26-
22608-00-000-A Life Ins. Payable	0.66	12.75	12.75	0.00	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	16,734.00-			0.00	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-
43105-00-000-A Entry Fees On-Line Processing (Livestock)	0.00		80.00	80.00-	80.00-
47405-00-307-A Pre-War Swap Meet	1,680.00-		1,680.00-	1,680.00	0.00
47505-00-000-A Non-Fair Misc.	18,000.00-			0.00	18,000.00-
48100-00-000-A Building Rentals	14,500.00-		1,275.00	1,275.00-	15,775.00-
48200-00-000-A Grounds Rental	2,000.00-			0.00	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	1,265.00-		2,185.00	2,185.00-	3,450.00-
48300-00-000-A Equipment Rental	400.00-			0.00	400.00-
48700-00-000-A Other - Misc.	19,723.75-		6,429.00	6,429.00-	26,152.75-
50000-11-000-A Wages - Perm - AD - GN - A	29,097.00	9,699.00		9,699.00	38,796.00
50100-11-000-A Wages - Temp	11,407.14	3,795.25		3,795.25	15,202.39
50100-12-000-A Wages - Temp - MN - GN - A	3,289.89	1,693.38		1,693.38	4,983.27
50100-90-000-A Wages - Temp - Livestock	412.50	172.50		172.50	585.00
50300-11-000-A Compensated Leave Balance-Admin	270.96	90.32		90.32	361.28
50301-11-000-A Employee Benefits	5,000.76	1,666.92		1,666.92	6,667.68

**Trial Balance**  
**Current (4/1/2023 - 4/30/2023)**  
**Unit Of Measure: \$**

Tulare County Fair  
 Sharon Smith

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
50302-11-000-A PR Taxes	2,928.00	975.46		975.46	3,903.46
50302-12-000-A PR Taxes - MN - GN - A MAINT.	251.68	129.54		129.54	381.22
50302-90-000-A PR Taxes - Livestock - Gen	31.56	13.20		13.20	44.76
50303-11-000-A Employee Retirement	12,072.96	4,027.92		4,027.92	16,100.88
50303-12-000-A Employee Retirement - MN	1,034.16	541.88		541.88	1,576.04
50400-11-000-A Professional Services	0.00	18,500.00		18,500.00	18,500.00
50600-11-000-A Employee Travel/Training	799.94			0.00	799.94
50700-11-000-A Office Supplies	2,064.32	833.70		833.70	2,898.02
50801-11-000-A Telephone Expense	6,145.33	655.74		655.74	6,801.07
50802-11-000-A Postage Expense	140.10	119.99		119.99	260.09
50900-11-000-A Dues & Subscriptions Expense	748.73	1,744.23		1,744.23	2,492.96
51010-11-000-A Liability Insurance	61,058.45			0.00	61,058.45
51020-11-000-A Property Insurance	164.00			0.00	164.00
51100-11-000-A Other Misc. Admin. Expense	740.86	353.26		353.26	1,094.12
51101-11-000-A Alarm Expense	24,975.00	8,325.00		8,325.00	33,300.00
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	5,706.44	1,851.58		1,851.58	7,558.02
51108-11-000-A CFSA Admin Fees	15.69	5.45		5.45	21.14
51200-11-000-A WComp - AD - GN - A	13,472.07			0.00	13,472.07
52100-12-000-A Maintenance Department	63.30	16.99		16.99	80.29
52300-12-000-A Professional Services	4,372.13			0.00	4,372.13
52800-12-000-A Electric	12,695.39	6,411.01		6,411.01	19,106.40
52801-12-000-A Water	6,063.29	2,096.17		2,096.17	8,159.46
52802-12-000-A Sewer	1,126.02	378.60		378.60	1,504.62
52803-12-000-A Natural Gas	8,166.88	1,840.12		1,840.12	10,007.00
52804-12-000-A Fuel/Propane	358.20	3,157.54		3,157.54	3,515.74
52900-12-000-A Maint. of Equipment	3,101.40	119.58		119.58	3,220.98
53000-12-000-A Maint. Bldg & Grounds	85,079.68	34,714.21		34,714.21	119,793.89
53100-12-000-A Trash Removal	3,526.28	1,126.38		1,126.38	4,652.66
54200-13-000-A Professional Service/Contracted %	15,300.00	2,500.00		2,500.00	17,800.00
54400-13-000-A Advertising	300.00			0.00	300.00
56200-70-000-A Professional Services-Contracted	4,405.20	1,470.80		1,470.80	5,876.00
57000-00-000-A Miscellaneous Non Fair	445.99-	1,452.46		1,452.46	1,006.47
57300-00-000-A Trash & Porta Potties	2,721.87	264.54		264.54	2,986.41
57675-00-170-A JLA-Repairs & Upgrade	85,169.77			0.00	85,169.77
57679-00-170-A JLA-Other Expenses	0.00	1,264.44		1,264.44	1,264.44
63300-00-000-A Professional Service	0.00	0.00		0.00	0.00
80000-00-000-A PY Exp Adj	0.00		1,049.97	1,049.97-	1,049.97-
<b>\$ Grand Totals</b>	0.00	271,361.36	271,361.36	0.00	0.00

# AP Aged Invoice Analysis

## Historical Balances by GL Date as of 5/31/2023

AP

Tulare County Fair  
Sharon Smith

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Invoice Number	Invoice Date	Balance	Current 5/1/2023 5/31/2023	1 - 30 Days 4/1/2023 4/30/2023	31 - 60 Days 3/1/2023 3/31/2023	61 - 90 Days 2/1/2023 2/28/2023	Over 90 Days Up to 1/31/2023
<b>Aram (Aramark)</b>							
* 2580185699	5/4/2023	50.00	50.00				
Aram		50.00	50.00	0.00	0.00	0.00	0.00
<b>BestWest (Best Western Town &amp; Country Lodge)</b>							
3661-C	1/26/2023	1,049.97-					1,049.97-
BestWest		1,049.97-	0.00	0.00	0.00	0.00	1,049.97-
<b>CiTul (City of Tulare)</b>							
* 022943+001	5/31/2023	144.24	144.24				
* 022944+001	5/31/2023	767.81	767.81				
* 022945+001	5/31/2023	20.06	20.06				
* 022950+001	5/31/2023	18.59	18.59				
* 022951+001	5/31/2023	18.59	18.59				
* 024754+001	5/31/2023	494.09	494.09				
* 024755+001	5/31/2023	247.89	247.89				
* 024756+001	5/31/2023	431.71	431.71				
* 024770+001	5/31/2023	718.15	718.15				
* 024771+001	5/31/2023	108.91	108.91				
* 024772+001	5/31/2023	27.89	27.89				
* 024784+001	5/31/2023	27.89	27.89				
* 024785+001	5/31/2023	396.94	396.94				
* 024786+001	5/31/2023	278.44	278.44				
* 024787+001	5/31/2023	364.10	364.10				
CiTul		4,065.30	4,065.30	0.00	0.00	0.00	0.00
<b>EDD (EMPLOYMENT DEVELOPMENT DEPARTMENT)</b>							
* 0-676-797-920	5/31/2023	269.08	269.08				
EDD		269.08	269.08	0.00	0.00	0.00	0.00
<b>EwiIrr (Ewing Irrigation &amp; Landscape Supply)</b>							
* 19398383	5/13/2023	362.58	362.58				
EwiIrr		362.58	362.58	0.00	0.00	0.00	0.00
<b>ExpoDec (Expo Decor)</b>							
* 66588	5/24/2023	4,709.50	4,709.50				
ExpoDec		4,709.50	4,709.50	0.00	0.00	0.00	0.00
<b>IRS (Internal Revenue Service)</b>							
* 21263337	5/31/2023	1,916.45	1,916.45				
IRS		1,916.45	1,916.45	0.00	0.00	0.00	0.00
<b>J &amp; D Light (J &amp; D Lightning and Alarm)</b>							
* 157569	5/15/2023	347.40	347.40				
* 157570	5/15/2023	347.40	347.40				
J & D Light		694.80	694.80	0.00	0.00	0.00	0.00
<b>Leaf (LEAF)</b>							
* 14733901	5/12/2023	133.14	133.14				
Leaf		133.14	133.14	0.00	0.00	0.00	0.00
<b>PerCar (Perfect Care Landscape &amp; Maintenance)</b>							
* 17503	4/28/2023	1,564.75		1,564.75			
PerCar		1,564.75	0.00	1,564.75	0.00	0.00	0.00

**AP Aged Invoice Analysis**  
**Historical Balances by GL Date as of 5/31/2023**

AP

Tulare County Fair  
 Sharon Smith

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Invoice Number	Invoice Date	Balance	Current	1 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days
			5/1/2023	4/1/2023	3/1/2023	2/1/2023	Up to
			5/31/2023	4/30/2023	3/31/2023	2/28/2023	1/31/2023
<b>PERS (CalPERS Retirement)</b>							
* 17173533	5/15/2023	7.15	7.15				
* 17173534	5/15/2023	2,167.78	2,167.78				
* 1002382598	5/31/2023	5,980.48	5,980.48				
PERS		8,155.41	8,155.41	0.00	0.00	0.00	0.00
<b>SoCalEdi (Southern California Edison)</b>							
* 700168679105	5/30/2023	5,738.17	5,738.17				
* 700343938196	5/30/2023	372.86	372.86				
SoCalEdi		6,111.03	6,111.03	0.00	0.00	0.00	0.00
<b>Wifeye (Wifeye Inc)</b>							
* 10954	5/1/2023	8,325.00	8,325.00				
Wifeye		8,325.00	8,325.00	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>		35,307.07	34,792.29	1,564.75	0.00	0.00	1,049.97-

\* Calculated Balance shown is not Current Balance



# AP Payments Check Register

Board

Tulare County Fair  
Sharon Smith

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH05032023	5/3/2023	PERS	CalPERS Retirement	2,174.93	11,345
37926	5/15/2023	AAAQua	AAA Quality Services, Inc.	815.48	11,374
37927	5/15/2023	BatPro	Battery Pro	46.19	11,375
37928	5/15/2023	BestWest	Best Western Town & Country Lodge	368.47	11,376
37929	5/15/2023	CiTul	City of Tulare	3,601.15	11,377
37930	5/15/2023	Comcast	Comcast	690.46	11,378
37931	5/15/2023	GilAlv	Gilberto Alvarez	8,757.43	11,379
37932	5/15/2023	HomDep	The Home Depot	65.62	11,380
37933	5/15/2023	PortCham	Porterville Chamber of Commerce	250.00	11,381
37934	5/15/2023	VicOut	Victory Outreach of Selma	6,324.00	11,384
ACH05122023	5/12/2023	PERS	CalPERS Retirement	5,575.33	11,385
37935	5/15/2023	RomLan	Romero's Landscaping	7,070.00	11,386
37936	5/31/2023	Amazon	Amazon	252.51	11,389
37937	5/31/2023	Aram	Aramark	150.00	11,390
37938	5/31/2023	AT&T - Livestock	AT&T	110.59	11,391
37939	5/31/2023	BriHic	Britni Hicks	1,000.00	11,392
37940	5/31/2023	C & H F	C & H Fence & Patio, Inc.	883.00	11,393
37941	5/31/2023	CalConAut	California Construction Authority	6,729.38	11,394
37942	5/31/2023	CalTur	California Turf Equipment & Supply Inc.	39,985.12	11,395
37943	5/31/2023	CFSA	California Fairs Service Authority	1,979.33	11,396
37944	5/31/2023	CliBus	Cline's Business Equipment, Inc.	30.00	11,397
37945	5/31/2023	ContSer	Contemporary Services Corporation	649.25	11,398
37946	5/31/2023	EwiIrr	Ewing Irrigation & Landscape Supply	522.74	11,399
37947	5/31/2023	FaiDecPro	Fair-ly Decent Promotions	7,800.00	11,400
37948	5/31/2023	GilAlv	Gilberto Alvarez	9,375.00	11,401
37949	5/31/2023	GoCashLess	Gocashless Corp	599.09	11,402
37950	5/31/2023	Grapevine	Grapevine MSP	1,825.80	11,403
37951	5/31/2023	Lowe's	Lowe's	3,221.00	11,404
37952	5/31/2023	MorLev	Morris Levin & Son	468.57	11,405
37953	5/31/2023	PerCar	Perfect Care Landscape & Maintenance	1,564.75	11,406
37954	5/31/2023	PERS	CalPERS Retirement	450.68	11,407
37955	5/31/2023	QuiCom	Quinn Company	2,340.74	11,408
37956	5/31/2023	Res.Com	Res.Com Pest Control	50.00	11,409
37957	5/31/2023	Saffire	Saffire	2,100.00	11,410
37958	5/31/2023	SoCalEdi	Southern California Edison	6,411.01	11,411
37959	5/31/2023	SoCalGas	Southern California Gas	514.07	11,412
37960	5/31/2023	Sparkletts	Sparkletts	16.99	11,413
37961	5/31/2023	WilFire	Wilson Fire Sprinkler Co.	1,350.00	11,414
37962	5/31/2023	WindPro	Windmill Propane	235.02	11,415
	5/31/2023	HomDep	The Home Depot	0.00	11,416
37989	5/31/2023	VicOut	Victory Outreach of Selma	3,510.75	11,458
CC-8119	5/7/2023	USPS	United States Postal Service	19.99	11,473
ACH05042023	5/4/2023	HomDep	The Home Depot	70.66	11,478
ACH05042023	5/4/2023	ResInn	Residence Inn Sacramento	215.53	11,479
ACH05052023	5/5/2023	Zoom	Zoom Video Communications Inc.	16.95	11,480
ACH05182023	5/18/2023	Ins	Instacart	298.48	11,481
FedTax042823	5/3/2023	IRS	Internal Revenue Service	1,746.83	11,346
CaTax042823	5/3/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	239.14	11,347
FedTax051523	5/18/2023	IRS	Internal Revenue Service	1,874.08	11,382
CaTax051523	5/18/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	250.39	11,383

**AP Payments Check Register**

Board

Tulare County Fair  
Sharon Smith

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
Total Payments:	50				
Total Amount:	134,596.50				

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

	Activity May 2023	Activity May 2022	YTD May 2023	YTD May 2022	Budget 2023	Balance of Budget
<b>OPERATING REVENUES:</b>						
ADMISSIONS TO GROUNDS	-	-	-	-	487,300	(487,300)
COMMERCIAL REVENUE	-	575	-	575	70,000	(70,000)
CARNIVAL REVENUE	-	-	-	-	330,000	(330,000)
CONCESSION REVENUE	-	-	-	-	275,200	(275,200)
LIVESTOCK REVENUE	4,945	-	5,025	-	77,900	(72,875)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	270,845	41,242	315,470	277,759	453,000	(137,530)
FAIR ATTRACTION REVENUE	-	100	-	100	53,400	(53,400)
MISCELLANEOUS FAIR REVENUE	-	280	-	780	332,400	(332,400)
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	-	825	-	-
OTHER OPERATING REVENUE	8,824	-	34,977	1,710	-	34,977
<b>TOTAL REVENUES</b>	<b>284,614</b>	<b>42,197</b>	<b>355,472</b>	<b>281,749</b>	<b>2,079,200</b>	<b>(1,723,728)</b>
<b>OPERATING EXPENDITURES:</b>						
ADMINISTRATION EXPENSES	38,482	44,656	268,206	163,392	559,812	291,606
MAINTENANCE & GENERAL OPERATIONS	61,652	94,663	243,005	295,903	758,434	515,429
PUBLICITY EXPENSES	10,300	6,513	28,400	13,033	63,000	34,600
ATTENDANCE OPERATIONS	1,826	-	7,702	19,548	87,220	79,518
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	1,340	924	4,956	4,868	75,100	70,144
MISCELLANEOUS NON-FAIR EXPENSE	298	1,433	1,305	31,680	35,000	33,695
COMPETITIVE EXHIBIT EXPENSE	4,710	2,777	4,710	2,777	53,331	48,622
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	323,000	323,000
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	(1,050)	(9,342)	-	1,050
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	211,302	211,302
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>118,608</b>	<b>150,967</b>	<b>557,234</b>	<b>521,859</b>	<b>2,166,199</b>	<b>(1,608,965)</b>
<b>Net Gain/Loss Before Allocation</b>	<b>166,006</b>	<b>(108,770)</b>	<b>(201,762)</b>	<b>(240,109)</b>	<b>(86,999)</b>	<b>(114,763)</b>
STATE ALLOCATION	-	-	-	352,500	95,000	(95,000)
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	(199,734)	-	220,266	180,000	-	220,266
MILLENNIUM FLEX	-	-	-	-	1,521,000	(1,521,000)
<b>Net Gain/Loss After Allocation</b>	<b>(33,728)</b>	<b>(108,770)</b>	<b>18,504</b>	<b>292,391</b>	<b>1,529,001</b>	<b>(1,510,497)</b>

## Detail of Revenues

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	Acct. No.	Activity May 2023	Activity May 2022	YTD May 2023	YTD May 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	-	575	-	575	35,000	(35,000)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	-	-	-	-
<b>TOTAL COMMERCIAL REVENUE</b>		-	<b>575</b>	-	<b>575</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	4,945	-	5,025	-	54,500	(49,475)
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>4,945</b>	-	<b>5,025</b>	-	<b>77,900</b>	<b>(72,875)</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.	Activity	Activity	YTD	YTD		Balance
	No.	May	May	May	May	Budget	of
		2023	2022	2023	2022	2023	Budget
<b>FAIR ATTRACTION REVENUE</b>							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	100	-	100	53,400	(53,400)
Jaripeo Baile	46500	-	-	-	-	-	-
<b>TOTAL FAIR ATTRACTION REVENUE</b>		-	<b>100</b>	-	<b>100</b>	<b>53,400</b>	<b>(53,400)</b>
<b>MISCELLANEOUS FAIR REVENUE</b>							
Vendor Parking	47700	-	-	-	-	2,400	(2,400)
Parking	47100	-	280	-	280	80,000	(80,000)
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	250,000	(250,000)
Event Staff on Duty	48500	-	-	-	500	-	-
<b>TOTAL MISCELLANEOUS FAIR REVENUE</b>		-	<b>280</b>	-	<b>780</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

	Acct. No.	Activity May 2023	Activity May 2022	YTD May 2023	YTD May 2022	Budget 2023	Balance of Budget
<b>INTERIM REVENUE</b>							
Building Rentals	48100	79,303	33,245	95,078	187,225	275,000	(179,922)
Grounds Rental	48200	1,500	2,680	3,500	12,430	40,000	(36,500)
Grandstand/Speedway	48201	-	3,507	5,000	37,507	60,000	(55,000)
Interim RV/Camping Fees	48202	250	705	3,700	7,725	43,000	(39,300)
Equipment Rental	48300	-	650	400	1,600	2,000	(1,600)
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	144,977	385	144,977	4,260	11,000	133,977
Event Attendant	48501	120	70	120	740	1,500	(1,380)
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	44,695	-	62,695	26,272	20,500	42,195
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>270,845</b>	<b>41,242</b>	<b>315,470</b>	<b>277,759</b>	<b>453,000</b>	<b>(137,530)</b>
<b>PRIOR YEAR REVENUE</b>							
Prior Year Revenue	49000	-	-	-	825	-	-
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>825</b>	<b>-</b>	<b>-</b>
<b>OTHER OPERATING REVENUE</b>							
Misc Revenue	48700	8,824	-	34,977	1,710	-	34,977
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>8,824</b>	<b>-</b>	<b>34,977</b>	<b>1,710</b>	<b>-</b>	<b>34,977</b>

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD		Balance
	No.	May	May	May	May	Budget	of
		2023	2022	2023	2022	2023	Budget
<b>ADMINISTRATION EXPENSES</b>							
Salaries & Wages - Permanent	50100	9,699	11,021	48,495	52,407	164,213	115,718
Salaries & Wages - Temporary	50200	4,249	4,082	19,451	21,530	18,720	(731)
Compensated Absence Expense	50300	90	316	452	1,515	5,401	4,949
Employee Benefits	50310	1,667	40	8,335	212	27,285	18,950
Payroll Taxes	50320	1,010	1,010	4,914	4,702	12,505	7,591
Employee Retirement	50330	4,279	3,877	20,380	17,909	51,428	31,048
Professional Services	50400	-	-	18,500	3,706	8,800	(9,700)
Traveling Expense Employees	50600	216	-	1,015	1,297	3,200	2,185
Office Supplies	50700	192	160	3,090	862	6,500	3,410
Telephone	50800	801	1,011	7,602	8,254	12,000	4,398
Postage	50820	20	-	280	404	1,500	1,220
Dues & Subscription	50900	461	7,710	2,954	10,237	8,000	5,046
General Liability Insurance	51000	2,533	7,344	63,592	22,032	56,000	(7,592)
Property Insurance	51020	-	-	164	-	26,000	25,836
Other Misc Expense	51100	302	-	1,396	-	-	(1,396)
Alarm Expense	51101	9,020	4,495	42,320	4,495	100,596	58,276
Credit Card Processing Fees	51102	-	80	227	903	7,000	6,773
Legal Fees	51103	-	-	45	-	2,000	1,955
Finance Charges	51104	-	-	-	-	-	-
Gateway Fees-Online	51106	-	79	-	348	13,000	13,000
Computer & Payroll Process	51107	4,551	3,314	12,109	9,395	21,000	8,891
CFSA Admin Fees	51108	11	8	32	75	400	368
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	(618)	110	12,854	2,938	14,064	1,210
Unemployment Insurance	51300	-	-	-	172	200	200
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>38,482</b>	<b>44,656</b>	<b>268,206</b>	<b>163,392</b>	<b>559,812</b>	<b>291,606</b>

## Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	May	May	May	May	2023	of
		2023	2022	2023	2022		Budget
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	3,115	1,196	8,098	3,683	26,970	18,872
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	17	49	97	2,466	3,850	3,753
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	168	92	549	282	447	(102)
Employee Retirement	50303	635	350	2,211	1,076	8,091	5,880
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	649	846	5,021	3,670	35,000	29,979
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	9,076	9,076
Rent Maintenance Equipment	52500	1,413	8,980	1,413	16,741	70,000	68,587
Electric	52800	6,111	5,478	25,217	18,655	110,000	84,783
Water	52801	2,449	2,421	10,609	12,258	30,000	19,391
Sewer	52802	848	1,044	2,353	2,675	16,000	13,647
Natural Gas	52803	514	657	10,521	6,914	11,000	479
Fuel/Propane	52804	235	296	3,751	4,247	20,000	16,249
Maint of Equipment	52900	958	1,973	4,179	7,143	15,000	10,821
Maint of Bldgs and Grounds	53000	43,772	69,909	163,565	212,059	380,000	216,435
Trash Removal, Clean Up	53100	768	1,373	5,420	4,035	23,000	17,580
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>61,652</b>	<b>94,663</b>	<b>243,005</b>	<b>295,903</b>	<b>758,434</b>	<b>515,429</b>
<b>PUBLICITY EXPENSES</b>							
Publicity	54000	-	-	-	45	8,000	8,000
Contracted Services	54200	10,300	6,350	28,100	12,200	40,000	11,900
Advertising	54400	-	163	300	788	15,000	14,700
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
<b>TOTAL PUBLICITY EXPENSE</b>		<b>10,300</b>	<b>6,513</b>	<b>28,400</b>	<b>13,033</b>	<b>63,000</b>	<b>34,600</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	1,826	-	7,702	19,548	55,000	47,298
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>1,826</b>	<b>-</b>	<b>7,702</b>	<b>19,548</b>	<b>87,220</b>	<b>79,518</b>



Detail of Expenditures

	Acct. No.	Activity May 2023	Activity May 2022	YTD May 2023	YTD May 2022	Budget 2023	Balance of Budget
<b>MISCELLANEOUS FAIR EXPENSE (NOT including JLA)</b>							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	-	-
Salaries & Wages - Temporary Livestock	57101	488	-	1,073	-	-	(1,073)
Payroll Taxes-Livestock	57101	37	-	82	-	-	(82)
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	815	924	3,802	4,622	15,000	11,198
Parade	57500	-	-	-	246	2,100	2,100
Sponsorships	57700	-	-	-	-	-	-
Other Misc Far 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>1,340</b>	<b>924</b>	<b>4,956</b>	<b>4,868</b>	<b>75,100</b>	<b>70,144</b>
<b>MISCELLANEOUS NON-FAIR EXPENSE</b>							
Salaries & Wages - Temporary (Events)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Employee Retirement	50303	-	-	-	-	-	-
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	298	1,433	1,305	31,680	35,000	33,695
<b>TOTAL MISCELLANEOUS NON-FAIR</b>		<b>298</b>	<b>1,433</b>	<b>1,305</b>	<b>31,680</b>	<b>35,000</b>	<b>33,695</b>
<b>COMPETITIVE EXHIBIT EXPENSE</b>							
Salaries & Wages - Temporary (Exhibits)	50100	-	1,969	-	1,969	14,706	14,706
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	-	-	-
Payroll Taxes	50302	-	151	-	151	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	-	658	-	658	2,000	2,000
Other- Exhibits	63700	-	-	-	-	1,500	1,500
Tent Rental	63500	4,710	-	4,710	-	28,000	23,291
<b>TOTAL COMPETITIVE EXHIBIT EXPENSE</b>		<b>4,710</b>	<b>2,777</b>	<b>4,710</b>	<b>2,777</b>	<b>53,331</b>	<b>48,622</b>

Detail of Expenditures

	Acct. No.	Activity May 2023	Activity May 2022	YTD May 2023	YTD May 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	-	-	(1,050)	(9,342)	-	1,050
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE</b>		-	-	<b>(1,050)</b>	<b>(9,342)</b>	-	<b>1,050</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

May 31, 2023

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
<b>Current Assets</b>		
Cash - Operating	405,738	1,228,590
Cash - ATM	-	-
Cash-Premium	92,969	40,171
Cash - Junior Livestock Auctio	77,647	120,090
AR - Operating (Net)	241,305	30,386
AR - Junior Livestock Auction	8,512	14,170
Deferred Charges	-	-
<b>Total Current Assets</b>	<b>\$ 826,171</b>	<b>\$ 1,433,407</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	308,380	217,268
A/D Equipment	(189,169)	(169,906)
<b>Total Fixed Assets</b>	<b>\$ 2,609,825</b>	<b>\$ 1,738,672</b>
<b>Deferred Outflows of Resources</b>	<b>99,264</b>	<b>101,874</b>
<b>Deferred Outflows of Resources OPEB</b>	<b>4,369</b>	<b>4,369</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,539,628</b>	<b>\$ 3,278,322</b>

<b>LIABILITIES &amp; RESOURCES</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	-	5,458
Payroll Withholdings	207	5,929
AP - Operating	35,758	12,012
AP - Junior Livestock Auction	-	3,382
Other Liabilities	3,048	3,048
Event Deposits	17,234	16,734
Fees Payable	680	(200)
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
<b>Total Current Liabilities</b>	<b>\$ 56,927</b>	<b>\$ 46,362</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>	<b>120,006</b>	<b>4,288</b>
<b>Deferred Inflows of Resources - OPEB</b>	<b>6,452</b>	<b>6,452</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 559,944</b>	<b>\$ 548,672</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	18,504	292,391
Net Income - JLA	(86,434)	(112)
<b>TOTAL LIABILITIES &amp; RESOURCES</b>	<b>\$ 3,539,628</b>	<b>\$ 3,278,322</b>

# AR Aged Invoice Analysis

**Balances as of 5/31/2023  
by GL Date**

Operating AR

Tulare County Fair  
Sharon Smith

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Invoice Number	Invoice Date	Terms	Balance	Current 5/1/2023 and Beyond	Over 30 4/1/2023 4/30/2023	Over 60 3/1/2023 3/31/2023	Over 90 2/1/2023 2/28/2023	Over 120 Up to 1/31/2023
<b>24-A Kings Fair (24-AKing)</b>						Phone: (559) 584-3318	Last Pymt: 5/25/2023	6,429.00
00213	2/28/2023		18,000.00				18,000.00	
24-A Kings Fair Totals:			18,000.00	0.00	0.00		18,000.00	0.00
<b>Employment Development Department (EDD)</b>							Last Pymt:	
00207	8/31/2022		20.00					20.00
Employment Development Department Totals:			20.00	0.00	0.00		0.00	20.00
<b>Fairs &amp; Expositions Branch (FaiExp)</b>							Last Pymt: 5/24/2023	220,266.07
00215	2/1/2023		199,733.93				199,733.93	
CM-00215	5/31/2023		199,733.93-	199,733.93-				
Fairs & Expositions Branch Totals:			0.00	199,733.93-	0.00		199,733.93	0.00
<b>TULARE COUNTY (TULCOU)</b>							Last Pymt: 6/30/2022	29,250.00
00217	4/12/2023		218,575.35		218,575.35			
TULARE COUNTY Totals:			218,575.35	0.00	218,575.35		0.00	0.00
<b>Tulare Joint Union High School District (TJUHSD)</b>						Phone: (559) 688-2021	Last Pymt: 10/7/2021	175.00
00219	5/25/2023	30	4,709.50	4,709.50				
Tulare Joint Union High School District Totals:			4,709.50	4,709.50	0.00		0.00	0.00
<b>Grand Totals:</b>								
	5 Customers		241,304.85	195,024.43-	218,575.35		217,733.93	20.00
	6 Invoices			80.82-%	90.58 %		90.23 %	0.01 %

# Check Register

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Tulare County Fair  
Sharon Smith

Check Register

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Check #	Void	Date	Employee	Name	Amount
1539		5/15/2023	GuVill	Villa, Guadalupe M	821.05
1540		5/31/2023	GuVill	Villa, Guadalupe M	841.67
1541		5/31/2023	YuGonz	Gonzalez, Yuliana	968.64
Direct Deposit		5/15/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit		5/15/2023	DeHick	Hicks, Deborah	1,499.96
Direct Deposit		5/15/2023	JeMaso	Mason, Jennifer L	450.20
Direct Deposit		5/31/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit		5/31/2023	DeHick	Hicks, Deborah	1,547.22
Grand Totals:		8 Disbursements to 5 Employees			12,335.88

# Trial Balance

Current (5/1/2023 - 5/31/2023)

Unit Of Measure: \$

Tulare County Fair  
Sharon Smith

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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	237,842.69	298,639.02	147,143.20	151,495.82	389,338.51
11320-01-000-A Cash - SW BOS Acct#9318	4,258.65		16.15	16.15-	4,242.50
11400-01-000-A Cash - Premium BOS Acct #9350	88,039.70	4,945.00	15.45	4,929.55	92,969.25
11700-01-170-A Cash - JLA BOS Acct #9334	77,706.57		59.59	59.59-	77,646.98
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	458,928.84	32,374.92	249,998.91	217,623.99-	241,304.85
13102-00-170-A Accounts Receivable - JLA	8,511.75			0.00	8,511.75
13199-00-000-A AR Misc,	0.00	48,640.11	48,640.11	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	39,985.12		39,985.12	308,380.34
19310-00-000-A A/D - Equipment	189,169.33-			0.00	189,169.33-
21000-00-000-A Payroll Liability	0.00	25,440.28	25,440.28	0.00	0.00
21100-00-000-A Fees Collected-Insurance	335.00-	115.00	460.00	345.00-	680.00-
21200-00-000-A Accounts Payable	24,256.59-	134,596.50	146,097.66	11,501.16-	35,757.75-
22100-00-000-A Social Security Payable	0.00	1,943.86	1,943.86	0.00	0.00
22110-00-000-A Medicare Payable	0.00	487.40	487.40	0.00	0.00
22200-00-000-A PST Payable	0.00		89.94	89.94-	89.94-
22201-00-000-A PERS Payable	0.00	5,980.48	5,980.48	0.00	0.00
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	519.47	519.47	0.00	0.00
22500-00-000-A Federal Taxes Payable	0.00	1,359.27	1,359.27	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	104.10-	90.31	90.32	0.01-	104.11-
22607-00-000-A Vision Payable	11.26-		2.45	2.45-	13.71-
22608-00-000-A Life Ins. Payable	0.66	12.75	12.75	0.00	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	16,734.00-		500.00	500.00-	17,234.00-
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-		199,733.93-	199,733.93	220,266.07-
43105-00-000-A Entry Fees On-Line Processing (Livestock)	80.00-		4,945.00	4,945.00-	5,025.00-
47505-00-000-A Non-Fair Misc.	18,000.00-		44,694.62	44,694.62-	62,694.62-
48100-00-000-A Building Rentals	15,775.00-		79,303.00	79,303.00-	95,078.00-
48200-00-000-A Grounds Rental	2,000.00-		1,500.00	1,500.00-	3,500.00-
48201-00-000-A Grandstands/Speedway	5,000.00-			0.00	5,000.00-
48202-00-000-A Interim RV/Camping Fees	3,450.00-		250.00	250.00-	3,700.00-
48300-00-000-A Equipment Rental	400.00-			0.00	400.00-
48500-00-000-A Security on Duty	0.00		144,977.35	144,977.35-	144,977.35-
48501-00-000-A Event Attendant	0.00		120.00	120.00-	120.00-
48700-00-000-A Other - Misc.	26,152.75-		8,824.00	8,824.00-	34,976.75-
49000-00-000-A Prior Year Adjustments	0.00	119.99	119.99	0.00	0.00
50000-11-000-A Wages - Perm - AD - GN - A	38,796.00	9,699.00		9,699.00	48,495.00
50100-11-000-A Wages - Temp	15,202.39	4,248.88		4,248.88	19,451.27
50100-12-000-A Wages - Temp - MN - GN - A	4,983.27	3,114.50		3,114.50	8,097.77
50100-90-000-A Wages - Temp - Livestock	585.00	487.50		487.50	1,072.50

**Trial Balance**  
**Current (5/1/2023 - 5/31/2023)**  
**Unit Of Measure: \$**

Tulare County Fair  
 Sharon Smith

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
50300-11-000-A Compensated Leave Balance-Admin	361.28	90.32		90.32	451.60
50301-11-000-A Employee Benefits	6,667.68	1,666.92		1,666.92	8,334.60
50302-11-000-A PR Taxes	3,903.46	1,010.16		1,010.16	4,913.62
50302-12-000-A PR Taxes - MN - GN - A MAINT.	381.22	168.17		168.17	549.39
50302-90-000-A PR Taxes - Livestock - Gen	44.76	37.30		37.30	82.06
50303-11-000-A Employee Retirement	16,100.88	4,279.20		4,279.20	20,380.08
50303-12-000-A Employee Retirement - MN	1,576.04	634.88		634.88	2,210.92
50400-11-000-A Professional Services	18,500.00			0.00	18,500.00
50600-11-000-A Employee Travel/Training	799.94	215.53		215.53	1,015.47
50700-11-000-A Office Supplies	2,898.02	191.88		191.88	3,089.90
50801-11-000-A Telephone Expense	6,801.07	801.05		801.05	7,602.12
50802-11-000-A Postage Expense	260.09	19.99		19.99	280.08
50900-11-000-A Dues & Subscriptions Expense	2,492.96	460.72		460.72	2,953.68
51010-11-000-A Liability Insurance	61,058.45	2,533.45		2,533.45	63,591.90
51020-11-000-A Property Insurance	164.00			0.00	164.00
51100-11-000-A Other Misc. Admin. Expense	1,094.12	302.01		302.01	1,396.13
51101-11-000-A Alarm Expense	33,300.00	9,019.80		9,019.80	42,319.80
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	7,558.02	4,550.67		4,550.67	12,108.69
51108-11-000-A CFS Admin Fees	21.14	10.60		10.60	31.74
51200-11-000-A WComp - AD - GN - A	13,472.07	617.92-		617.92-	12,854.15
52100-12-000-A Maintenance Department	80.29	16.99		16.99	97.28
52300-12-000-A Professional Services	4,372.13	649.25		649.25	5,021.38
52500-12-000-A Rent-Maint. Equipment	0.00	1,412.76		1,412.76	1,412.76
52800-12-000-A Electric	19,106.40	6,111.03		6,111.03	25,217.43
52801-12-000-A Water	8,159.46	2,449.45		2,449.45	10,608.91
52802-12-000-A Sewer	1,504.62	848.04		848.04	2,352.66
52803-12-000-A Natural Gas	10,007.00	514.07		514.07	10,521.07
52804-12-000-A Fuel/Propane	3,515.74	235.02		235.02	3,750.76
52900-12-000-A Maint. of Equipment	3,220.98	957.98		957.98	4,178.96
53000-12-000-A Maint. Bldg & Grounds	119,793.89	43,771.57		43,771.57	163,565.46
53100-12-000-A Trash Removal	4,652.66	767.81		767.81	5,420.47
54200-13-000-A Professional Service/Contracted %	17,800.00	10,300.00		10,300.00	28,100.00
54400-13-000-A Advertising	300.00			0.00	300.00
56200-70-000-A Professional Services-Contracted	5,876.00	1,825.80		1,825.80	7,701.80
57000-00-000-A Miscellaneous Non Fair	1,006.47	298.48		298.48	1,304.95
57300-00-000-A Trash & Porta Potties	2,986.41	815.48		815.48	3,801.89
57675-00-170-A JLA-Repairs & Upgrade	85,169.77			0.00	85,169.77
57679-00-170-A JLA-Other Expenses	1,264.44			0.00	1,264.44
63500-00-000-A Tent & Booth Rentals	0.00	4,709.50		4,709.50	4,709.50
80000-00-000-A PY Exp Adj	1,049.97-			0.00	1,049.97-
<b>\$ Grand Totals</b>	0.00	716,475.78	716,475.78	0.00	0.00

Tulare County Fair  
**STATEMENT OF OPERATIONS**  
 Board Summary  
 June 30, 2023

	Activity June 2023	Activity June 2022	YTD June 2023	YTD June 2022	Budget 2023	Balance of Budget
<b>OPERATING REVENUES:</b>						
ADMISSIONS TO GROUNDS	-	-	-	-	487,300	(487,300)
COMMERCIAL REVENUE	-	7,300	-	7,875	70,000	(70,000)
CARNIVAL REVENUE	-	-	-	-	330,000	(330,000)
CONCESSION REVENUE	-	2,597	-	2,597	275,200	(275,200)
LIVESTOCK REVENUE	2,904	-	7,929	-	77,900	(69,971)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	1,075	40,110	316,545	317,869	453,000	(136,455)
FAIR ATTRACTION REVENUE	-	-	-	100	53,400	(53,400)
MISCELLANEOUS FAIR REVENUE	2,000	125	2,000	905	332,400	(330,400)
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	9	-	834	-	-
OTHER OPERATING REVENUE	8,824	-	43,801	1,710	-	43,801
<b>TOTAL REVENUES</b>	<b>14,803</b>	<b>50,141</b>	<b>370,275</b>	<b>331,890</b>	<b>2,079,200</b>	<b>(1,708,925)</b>
<b>OPERATING EXPENDITURES:</b>						
ADMINISTRATION EXPENSES	45,659	32,616	313,865	196,008	559,812	245,947
MAINTENANCE & GENERAL OPERATIONS	54,648	64,162	297,654	360,066	758,434	460,780
PUBLICITY EXPENSES	3,899	508	32,299	13,541	63,000	30,701
ATTENDANCE OPERATIONS	1,676	2,614	9,377	22,162	87,220	77,843
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	1,608	924	6,564	5,792	75,100	68,536
MISCELLANEOUS NON-FAIR EXPENSE	70	272	1,375	31,951	35,000	33,625
COMPETITIVE EXHIBIT EXPENSE	2,110	8,945	6,820	11,722	53,331	46,511
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	323,000	323,000
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	(1,050)	(9,342)	-	1,050
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	211,302	211,302
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>109,669</b>	<b>110,042</b>	<b>666,904</b>	<b>631,900</b>	<b>2,166,199</b>	<b>(1,499,295)</b>
<b>Net Gain/Loss Before Allocation</b>	<b>(94,866)</b>	<b>(59,901)</b>	<b>(296,629)</b>	<b>(300,010)</b>	<b>(86,999)</b>	<b>(209,630)</b>
STATE ALLOCATION	-	-	-	352,500	95,000	(95,000)
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	495,242	-	715,508	180,000	-	715,508
MILLENNIUM FLEX	-	-	-	-	1,521,000	(1,521,000)
<b>Net Gain/Loss After Allocation</b>	<b>400,375</b>	<b>(59,901)</b>	<b>418,879</b>	<b>232,490</b>	<b>1,529,001</b>	<b>(1,110,122)</b>



## Detail of Revenues

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	Acct. No.	Activity June 2023	Activity June 2022	YTD June 2023	YTD June 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	-	6,075	-	6,075	35,000	(35,000)
Inside Commercial Space	41520	-	1,100	-	1,675	35,000	(35,000)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	125	-	125	-	-
<b>TOTAL COMMERCIAL REVENUE</b>		-	<b>7,300</b>	-	<b>7,875</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	-	1,000	-	1,000	260,000	(260,000)
Concessions - Ice Sales	42205	-	-	-	-	2,300	(2,300)
Safe Food Handling Fee	42210	-	182	-	182	1,900	(1,900)
Food Vendor Utility Fee	42240	-	780	-	780	3,900	(3,900)
Vendor Admissions	42250	-	75	-	75	2,400	(2,400)
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	560	-	560	4,700	(4,700)
<b>TOTAL CONCESSION REVENUE</b>		-	<b>2,597</b>	-	<b>2,597</b>	<b>275,200</b>	<b>(275,200)</b>
<b>LIVESTOCK REVENUE</b>							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	2,904	-	7,929	-	54,500	(46,571)
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>2,904</b>	-	<b>7,929</b>	-	<b>77,900</b>	<b>(69,971)</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.	Activity	Activity	YTD	YTD		Balance
	No.	June	June	June	June	Budget	of
		2023	2022	2023	2022	2023	Budget
<b>FAIR ATTRACTION REVENUE</b>							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	100	53,400	(53,400)
Jaripeo Baile	46500	-	-	-	-	-	-
<b>TOTAL FAIR ATTRACTION REVENUE</b>		-	-	-	<b>100</b>	<b>53,400</b>	<b>(53,400)</b>
<b>MISCELLANEOUS FAIR REVENUE</b>							
Vendor Parking	47700	-	125	-	125	2,400	(2,400)
Parking	47100	-	-	-	280	80,000	(80,000)
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	2,000	-	2,000	-	250,000	(248,000)
Event Staff on Duty	48500	-	-	-	500	-	-
<b>TOTAL MISCELLANEOUS FAIR REVENUE</b>		<b>2,000</b>	<b>125</b>	<b>2,000</b>	<b>905</b>	<b>332,400</b>	<b>(330,400)</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

	Acct. No.	Activity June 2023	Activity June 2022	YTD June 2023	YTD June 2022	Budget 2023	Balance of Budget
<b>INTERIM REVENUE</b>							
Building Rentals	48100	-	35,850	95,078	223,075	275,000	(179,922)
Grounds Rental	48200	-	-	3,500	12,430	40,000	(36,500)
Grandstand/Speedway	48201	-	-	5,000	37,507	60,000	(55,000)
Interim RV/Camping Fees	48202	1,075	2,495	4,775	10,220	43,000	(38,225)
Equipment Rental	48300	-	475	400	2,075	2,000	(1,600)
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	1,080	144,977	5,340	11,000	133,977
Event Attendant	48501	-	210	120	950	1,500	(1,380)
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	62,695	26,272	20,500	42,195
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
<b>TOTAL INTERIM REVENUE</b>		<b>1,075</b>	<b>40,110</b>	<b>316,545</b>	<b>317,869</b>	<b>453,000</b>	<b>(136,455)</b>
<b>PRIOR YEAR REVENUE</b>							
Prior Year Revenue	49000	-	9	-	834	-	-
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>-</b>	<b>9</b>	<b>-</b>	<b>834</b>	<b>-</b>	<b>-</b>
<b>OTHER OPERATING REVENUE</b>							
Misc Revenue	48700	8,824	-	43,801	1,710	-	43,801
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>8,824</b>	<b>-</b>	<b>43,801</b>	<b>1,710</b>	<b>-</b>	<b>43,801</b>

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD		44 Balance
	No.	June 2023	June 2022	June 2023	June 2022	Budget 2023	of Budget
<b>ADMINISTRATION EXPENSES</b>							
Salaries & Wages - Permanent	50100	18,069	10,782	66,564	63,189	164,213	97,649
Salaries & Wages - Temporary	50200	4,713	4,238	24,165	25,768	18,720	(5,445)
Compensated Absence Expense	50300	90	310	542	1,825	5,401	4,859
Employee Benefits	50310	1,784	40	10,119	252	27,285	17,166
Payroll Taxes	50320	1,522	1,004	6,436	5,706	12,505	6,069
Employee Retirement	50330	4,797	3,850	25,177	21,759	51,428	26,251
Professional Services	50400	(18,500)	-	-	3,706	8,800	8,800
Traveling Expense Employees	50600	-	-	1,015	1,297	3,200	2,185
Office Supplies	50700	133	331	3,223	1,193	6,500	3,277
Telephone	50800	661	1,059	8,263	9,313	12,000	3,737
Postage	50820	20	103	300	507	1,500	1,200
Dues & Subscription	50900	267	221	3,221	10,457	8,000	4,779
General Liability Insurance	51000	-	-	63,592	22,032	56,000	(7,592)
Property Insurance	51020	30,042	-	30,206	-	26,000	(4,206)
Other Misc Expense	51100	160	-	1,556	-	-	(1,556)
Alarm Expense	51101	-	8,325	42,320	12,820	100,596	58,276
Credit Card Processing Fees	51102	-	178	227	1,081	7,000	6,773
Legal Fees	51103	(45)	-	-	-	2,000	2,000
Finance Charges	51104	-	-	-	-	-	-
Gateway Fees-Online	51106	-	67	-	415	13,000	13,000
Computer & Payroll Process	51107	1,929	2,100	14,038	11,495	21,000	6,962
CFSA Admin Fees	51108	16	8	48	83	400	352
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	-	-	12,854	2,938	14,064	1,210
Unemployment Insurance	51300	-	-	-	172	200	200
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>45,659</b>	<b>32,616</b>	<b>313,865</b>	<b>196,008</b>	<b>559,812</b>	<b>245,947</b>

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	June	June	June	June	2023	of
		2023	2022	2023	2022		Budget
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	2,034	1,590	10,132	5,273	26,970	16,838
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	19	114	116	2,580	3,850	3,734
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	156	122	705	403	447	(258)
Employee Retirement	50303	647	465	2,858	1,541	8,091	5,233
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	3,635	2,152	8,657	5,822	35,000	26,343
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	9,076	9,076
Rent Maintenance Equipment	52500	-	-	1,413	16,741	70,000	68,587
Electric	52800	7,869	12,620	33,086	31,274	110,000	76,914
Water	52801	3,526	2,330	14,135	14,588	30,000	15,865
Sewer	52802	2,504	1,432	4,857	4,107	16,000	11,143
Natural Gas	52803	2,256	497	12,777	7,411	11,000	(1,777)
Fuel/Propane	52804	27	364	3,778	4,612	20,000	16,222
Maint of Equipment	52900	1,499	11,259	5,678	18,402	15,000	9,322
Maint of Bldgs and Grounds	53000	29,593	29,806	193,159	241,865	380,000	186,841
Trash Removal, Clean Up	53100	883	1,412	6,303	5,448	23,000	16,697
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>54,648</b>	<b>64,162</b>	<b>297,654</b>	<b>360,066</b>	<b>758,434</b>	<b>460,780</b>
<b>PUBLICITY EXPENSES</b>							
Publicity	54000	-	-	-	45	8,000	8,000
Contracted Services	54200	3,000	500	31,100	12,700	40,000	8,900
Advertising	54400	899	8	1,199	796	15,000	13,801
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
<b>TOTAL PUBLICITY EXPENSE</b>		<b>3,899</b>	<b>508</b>	<b>32,299</b>	<b>13,541</b>	<b>63,000</b>	<b>30,701</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	1,631	2,614	9,333	22,162	55,000	45,667
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	45	-	45	-	-	(45)
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>1,676</b>	<b>2,614</b>	<b>9,377</b>	<b>22,162</b>	<b>87,220</b>	<b>77,843</b>

## Detail of Expenditures

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	Acct. No.	Activity June 2023	Activity June 2022	YTD June 2023	YTD June 2022	Budget 2023	Balance of Budget
<b>MISCELLANEOUS FAIR EXPENSE (NOT including JLA)</b>							
Salaries & Wages - Temporary (Events)	57101	-	-	-	-	-	-
Salaries & Wages - Temporary Livestock	57101	218	-	1,290	-	-	(1,290)
Payroll Taxes-Livestock	57101	17	-	99	-	-	(99)
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	1,374	924	5,176	5,546	15,000	9,824
Parade	57500	-	-	-	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>1,608</b>	<b>924</b>	<b>6,564</b>	<b>5,792</b>	<b>75,100</b>	<b>68,536</b>
<b>MISCELLANEOUS NON-FAIR EXPENSE</b>							
Salaries & Wages - Temporary (Events)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Employee Retirement	50303	70	141	70	141	-	(70)
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	-	131	1,305	31,811	35,000	33,695
<b>TOTAL MISCELLANEOUS NON-FAIR</b>		<b>70</b>	<b>272</b>	<b>1,375</b>	<b>31,951</b>	<b>35,000</b>	<b>33,695</b>
<b>COMPETITIVE EXHIBIT EXPENSE</b>							
Salaries & Wages - Temporary (Exhibits)	50100	1,800	2,381	1,800	4,350	14,706	12,906
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	-	-	-
Payroll Taxes	50302	138	182	138	333	1,125	987
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	173	-	173	658	2,000	1,827
Other- Exhibits	63700	-	-	-	-	1,500	1,500
Tent Rental	63500	-	6,382	4,710	6,382	28,000	23,291
<b>TOTAL COMPETITIVE EXHIBIT EXPENSE</b>		<b>2,110</b>	<b>8,945</b>	<b>6,820</b>	<b>11,722</b>	<b>53,331</b>	<b>46,511</b>

Detail of Expenditures

	Acct. No.	Activity June 2023	Activity June 2022	YTD June 2023	YTD June 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	-	-	(1,050)	(9,342)	-	1,050
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
<b>PRIOR YEAR OPERATING EXPENSE</b>		-	-	<b>(1,050)</b>	<b>(9,342)</b>	-	<b>1,050</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

June 30, 2023

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
<b>Current Assets</b>		
Cash - Operating	310,006	1,181,876
Cash - ATM	-	-
Cash-Premium	95,767	40,162
Cash - Junior Livestock Auctio	77,587	109,240
AR - Operating (Net)	745,271	1,270
AR - Junior Livestock Auction	8,512	14,170
Deferred Charges	-	-
<b>Total Current Assets</b>	<b>\$ 1,237,143</b>	<b>\$ 1,346,717</b>
<b>Fixed Assets</b>		
Construction in Progress	1,235,926	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	308,380	261,880
A/D Equipment	(189,169)	(169,906)
<b>Total Fixed Assets</b>	<b>\$ 2,650,751</b>	<b>\$ 1,783,285</b>
<b>Deferred Outflows of Resources</b>	<b>99,264</b>	<b>101,874</b>
<b>Deferred Outflows of Resources OPEB</b>	<b>4,369</b>	<b>4,369</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,991,527</b>	<b>\$ 3,236,245</b>

<b>LIABILITIES &amp; RESOURCES</b>		
<b>Current Liabilities</b>		
Payroll Liabilities	-	819
Payroll Withholdings	3,279	6,211
AP - Operating	62,551	45,383
AP - Junior Livestock Auction	-	3,382
Other Liabilities	3,048	3,048
Event Deposits	17,234	16,734
Fees Payable	220	10
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
<b>Total Current Liabilities</b>	<b>\$ 86,333</b>	<b>\$ 75,586</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>	<b>120,006</b>	<b>4,288</b>
<b>Deferred Inflows of Resources - OPEB</b>	<b>6,452</b>	<b>6,452</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 589,350</b>	<b>\$ 577,896</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	418,879	232,490
Net Income - JLA	(64,316)	(11,513)
<b>TOTAL LIABILITIES &amp; RESOURCES</b>	<b>\$ 3,991,527</b>	<b>\$ 3,236,245</b>



# AP Payments Check Register

Tulare County Fair  
Sharon Smith

Friday, July 21, 2023 9:41:23AM  
Page 1

Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
37985	6/15/2023	Wifeye	Wifeye Inc	8,325.00	11,445
37963	6/15/2023	GilAlv	Gilberto Alvarez	9,705.00	11,420
CC-9809	6/7/2023	USPS	United States Postal Service	19.99	11,421
ACH06022023	6/2/2023	PERS	CalPERS Retirement	2,174.93	11,422
CC-8119	6/7/2023	USPS	United States Postal Service	19.99	11,423 (Voided)
37964	6/15/2023	AAAQua	AAA Quality Services, Inc.	1,173.76	11,424
37965	6/15/2023	Aram	Aramark	155.61	11,425
37966	6/15/2023	AT&T - Livestock	AT&T	115.59	11,426
37967	6/15/2023	CFSA	California Fairs Service Authority	2,491.52	11,427
37968	6/15/2023	CiTul	City of Tulare	4,065.30	11,428
37969	6/15/2023	CliBus	Cline's Business Equipment, Inc.	30.00	11,429
37970	6/15/2023	ContSer	Contemporary Services Corporation	1,835.39	11,430
37971	6/15/2023	DelDen	Delta Dental	90.31	11,431
37972	6/15/2023	EwiIrr	Ewing Irrigation & Landscape Supply	362.58	11,432
37973	6/15/2023	ExpoDec	Expo Decor	4,709.50	11,433
37974	6/15/2023	Grapevine	Grapevine MSP	1,630.80	11,434
37975	6/15/2023	HarCha	Harris Chamber Team	899.00	11,435
37976	6/15/2023	J & D Light	J & D Lightning and Alarm	694.80	11,436
37977	6/15/2023	JesRow	Jessica Rowley	1,500.00	11,437
37978	6/15/2023	Leaf	LEAF	133.14	11,438
37979	6/15/2023	PerCar	Perfect Care Landscape & Maintenance	1,564.75	11,439
	6/15/2023	QuiCom	Quinn Company	0.00	
37980	6/15/2023	Res.Com	Res.Com Pest Control	50.00	11,440
37981	6/15/2023	SoCalEdi	Southern California Edison	6,111.03	11,441
37982	6/15/2023	Sparkletts	Sparkletts	18.68	11,442
37983	6/15/2023	STEAM	Steam Cleaners Inc.	2,451.83	11,443
37984	6/15/2023	WindPro	Windmill Propane	26.94	11,444
37986	6/30/2023	BriHic	Britni Hicks	1,500.00	11,446
37987	6/30/2023	GilAlv	Gilberto Alvarez	9,850.00	11,453
37990	6/30/2023	BatPro	Battery Pro	509.36	11,459
37991	6/30/2023	Comcast	Comcast	545.14	11,460
37992	6/30/2023	HomDep	The Home Depot	923.10	11,461
37993	6/30/2023	MorLev	Morris Levin & Son	51.92	11,462
37994	6/30/2023	VicOut	Victory Outreach of Selma	4,464.00	11,463
CC-8119	6/7/2023	USPS	United States Postal Service	19.99-	11,472 (Voided)
ACH06082023	6/8/2023	HomDep	The Home Depot	205.59	11,484
ACH06092023	6/9/2023	DoITre	Dollar Tree	5.36	11,485
ACH06092023	6/9/2023	HomDep	The Home Depot	25.28	11,486
ACH06112023	6/11/2023	DD'sDis	dd's DISCOUNTS	31.58	11,487
ACH06092023	6/9/2023	WalMar	Walmart Supercenter	47.60	11,488
ACH06102023	6/10/2023	Lowe's	Lowe's	56.20	11,489
ACH06102023	6/10/2023	HomDep	The Home Depot	82.53	11,490
ACH06112023	6/11/2023	HobLob	Hobby Lobby	88.13	11,491
ACH06122023	6/12/2023	Gra	Grainger	70.48	11,492
ACh06132023	6/13/2023	STAPLE	Staples	44.80	11,493
ACH06142023	6/14/2023	HomDep	The Home Depot	209.05	11,494
ACH06132023	6/13/2023	HomDep	The Home Depot	308.80	11,495
ACH06152023	6/15/2023	O'Rei	O'Reilly Auto Parts	40.71	11,496
ACH06152023	6/15/2023	HomDep	The Home Depot	111.16	11,497
ACH06142023	6/14/2023	HomDep	The Home Depot	177.25	11,498
ACH06152023	6/15/2023	HomDep	The Home Depot	121.89	11,499
ACH06172023	6/17/2023	HomDep	The Home Depot	4.49	11,500
ACH06162023	6/16/2023	HomDep	The Home Depot	36.01	11,501

# AP Payments Check Register

Tulare County Fair  
Sharon Smith

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH06182023	6/18/2023	HomDep	The Home Depot	45.66	11,502
ACH06172023	6/17/2023	HomDep	The Home Depot	93.19	11,503
ACH06172023	6/17/2023	MedSup	Medallion Supply	128.70	11,504
ACH06172023	6/17/2023	HomDep	The Home Depot	163.62	11,505
P-245038286	6/28/2023	Zoom	Zoom Video Communications Inc.	16.95	11,506
FedTax053123	6/5/2023	IRS	Internal Revenue Service	1,916.45	11,387
CaTax053123	6/5/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	269.08	11,388
EFT 05/23	6/7/2023	PERS	CalPERS Retirement	5,980.48	11,417
FedTax061523	6/20/2023	IRS	Internal Revenue Service	2,236.24	11,418
CaTax061523	6/20/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	329.71	11,419
<hr/>					
Total Payments:	63				
Total Amount:	81,025.96				

# Check Register

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Tulare County Fair  
Sharon Smith

Check Register

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Check #	Void	Date	Employee	Name	Amount
1542		6/15/2023	GuVill	Villa, Guadalupe M	917.31
1543		6/15/2023	PaWall	Wallace, Patricia A	300.14
1544		6/30/2023	GuVill	Villa, Guadalupe M	783.00
1545		6/30/2023	PaWall	Wallace, Patricia A	1,245.16
1546		6/30/2023	RaMaja	Majarian, Rachel N	1,355.36
CORR EE/ER PERS		6/30/2023	DeHick	Hicks, Deborah	0.00
Direct Deposit		6/15/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit		6/15/2023	DeHick	Hicks, Deborah	2,157.00
Direct Deposit		6/15/2023	JeMaso	Mason, Jennifer L	200.86
Direct Deposit		6/30/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit		6/30/2023	DeHick	Hicks, Deborah	4,357.34
Grand Totals:		11 Disbursements to 6 Employees			17,523.31

# AR Aged Invoice Analysis

**Balances as of 6/30/2023  
by GL Date**

JLA AR

Tulare County Fair  
Sharon Smith

Friday, July 21, 2023 8:41:04AM  
Page 1

Invoice Number	Invoice Date	Terms	Balance	Current 6/1/2023 and Beyond	Over 30 5/1/2023 5/31/2023	Over 60 4/1/2023 4/30/2023	Over 90 3/1/2023 3/31/2023	Over 120 Up to 2/28/2023
<b>Tulare County Fair Foundation (TCFF)</b>								
					Phone: (559) 967-5607		Last Pymt: 11/1/2021	54,300.00
00180	10/29/2021		5,793.50					5,793.50
Tulare County Fair Foundation Totals:			5,793.50	0.00	0.00	0.00	0.00	5,793.50
<b>Grand Totals:</b>								
	1 Customer		5,793.50	0.00	0.00	0.00	0.00	5,793.50
	1 Invoice							100.00 %

# AP Aged Invoice Analysis

## Historical Balances by GL Date as of 6/30/2023

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AP

Tulare County Fair  
Sharon Smith

Friday, July 21, 2023 8:51:21AM

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Invoice Number	Invoice Date	Balance	Current	1 - 30 Days	31 - 60 Days	61 - 90 Days	Over 90 Days
			6/1/2023	5/1/2023	4/1/2023	3/1/2023	Up to
			6/30/2023	5/31/2023	4/30/2023	3/31/2023	2/28/2023
<b>AAAQua (AAA Quality Services, Inc.)</b>							
* 00118993	6/30/2023	200.00	200.00				
AAAQua		200.00	200.00	0.00	0.00	0.00	0.00
<b>Alliant (Alliant Insurance Services, Inc.)</b>							
2344793	6/27/2023	732.73	732.73				
Alliant		732.73	732.73	0.00	0.00	0.00	0.00
<b>Aram (Aramark)</b>							
* 2580210019	6/22/2023	55.61	55.61				
* 2580213727	6/29/2023	55.61	55.61				
Aram		111.22	111.22	0.00	0.00	0.00	0.00
<b>BerFir (Berkley Fire &amp; Marine Underwriters)</b>							
1001654-61	6/26/2023	29,309.00	29,309.00				
BerFir		29,309.00	29,309.00	0.00	0.00	0.00	0.00
<b>BestWest (Best Western Town &amp; Country Lodge)</b>							
3661-C	1/26/2023	1,049.97-					1,049.97-
BestWest		1,049.97-	0.00	0.00	0.00	0.00	1,049.97-
<b>CiTul (City of Tulare)</b>							
* 022943+001	6/30/2023	434.22	434.22				
* 022944+001	6/30/2023	882.96	882.96				
* 022945+001	6/30/2023	20.06	20.06				
* 022950+001	6/30/2023	18.59	18.59				
* 022951+001	6/30/2023	18.59	18.59				
* 024754+001	6/30/2023	727.40	727.40				
* 024755+001	6/30/2023	275.86	275.86				
* 024756+001	6/30/2023	627.51	627.51				
* 024770+001	6/30/2023	2,428.44	2,428.44				
* 024771+001	6/30/2023	112.59	112.59				
* 024772+001	6/30/2023	27.89	27.89				
* 024784+001	6/30/2023	27.89	27.89				
* 024785+001	6/30/2023	572.84	572.84				
* 024786+001	6/30/2023	278.44	278.44				
* 024787+001	6/30/2023	460.00	460.00				
CiTul		6,913.28	6,913.28	0.00	0.00	0.00	0.00
<b>DeptFor (Dept. Forestry &amp; Fire Protection)</b>							
* 168699	6/19/2023	1,800.00	1,800.00				
DeptFor		1,800.00	1,800.00	0.00	0.00	0.00	0.00
<b>EDD (EMPLOYMENT DEVELOPMENT DEPARTMENT)</b>							
* 0-054-154-208	6/30/2023	68.78	68.78				
* 0-500-315-104	6/30/2023	789.67	789.67				
EDD		858.45	858.45	0.00	0.00	0.00	0.00
<b>IRS (Internal Revenue Service)</b>							
* 53851163	6/30/2023	4,217.31	4,217.31				
IRS		4,217.31	4,217.31	0.00	0.00	0.00	0.00
<b>Leaf (LEAF)</b>							
* 14869333	6/11/2023	133.14	133.14				

# AP Aged Invoice Analysis

## Historical Balances by GL Date as of 6/30/2023

AP

Tulare County Fair  
Sharon Smith

Friday, July 21, 2023 8:51:21AM

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Invoice Number	Invoice Date	Balance	Current 6/1/2023 6/30/2023	1 - 30 Days 5/1/2023 5/31/2023	31 - 60 Days 4/1/2023 4/30/2023	61 - 90 Days 3/1/2023 3/31/2023	Over 90 Days Up to 2/28/2023
Leaf		133.14	133.14	0.00	0.00	0.00	0.00
<b>PERS (CalPERS Retirement)</b>							
05/23 OPEB	5/31/2023	450.68		450.68			
06/23 OPEB	6/30/2023	782.10	782.10				
* 1002404941	6/30/2023	7.15	7.15				
* 1002404998	6/30/2023	6,752.02	6,752.02				
PERS		7,991.95	7,541.27	450.68	0.00	0.00	0.00
<b>PortCham (Porterville Chamber of Commerce)</b>							
22422	6/30/2023	250.00	250.00				
PortCham		250.00	250.00	0.00	0.00	0.00	0.00
<b>QuiCom (Quinn Company)</b>							
WO150288641	6/26/2023	444.40	444.40				
WO150289019	6/30/2023	515.12	515.12				
QuiCom		959.52	959.52	0.00	0.00	0.00	0.00
<b>SoCalEdi (Southern California Edison)</b>							
700168679105	6/28/2023	7,433.45	7,433.45				
700343938196	6/28/2023	435.43	435.43				
SoCalEdi		7,868.88	7,868.88	0.00	0.00	0.00	0.00
<b>SoCalGas (Southern California Gas)</b>							
* 091 216 6200 2	6/14/2023	15.88	15.88				
* 093 316 6200 8	6/14/2023	34.05	34.05				
* 097 516 6200 9	6/14/2023	2,134.71	2,134.71				
* 141 616 6100 5	6/14/2023	20.24	20.24				
* 154 216 6100 8	6/14/2023	50.90	50.90				
SoCalGas		2,255.78	2,255.78	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>		62,551.29	63,150.58	450.68	0.00	0.00	1,049.97-

\* Calculated Balance shown is not Current Balance

# AR Aged Invoice Analysis

**Balances as of 6/30/2023  
by GL Date**

Operating AR

Tulare County Fair  
Sharon Smith

Friday, July 21, 2023 8:40:01AM  
Page 1

Invoice Number	Invoice Date	Terms	Balance	Current 6/1/2023 and Beyond	Over 30 5/1/2023 5/31/2023	Over 60 4/1/2023 4/30/2023	Over 90 3/1/2023 3/31/2023	Over 120 Up to 2/28/2023
<b>24-A Kings Fair (24-AKing)</b>								
					Phone: (559) 584-3318		Last Pymt: 5/25/2023 6,429.00	
00213	2/28/2023		18,000.00					18,000.00
00222	6/1/2023		8,824.00	8,824.00				
24-A Kings Fair Totals:			26,824.00	8,824.00	0.00	0.00	0.00	18,000.00
<b>Employment Development Department (EDD)</b>								
							Last Pymt:	
00207	8/31/2022		20.00					20.00
Employment Development Department Totals:			20.00	0.00	0.00	0.00	0.00	20.00
<b>Fairs &amp; Expositions Branch (FaiExp)</b>								
							Last Pymt: 5/24/2023 220,266.07	
00215	2/1/2023		199,733.93					199,733.93
00221	6/1/2023		495,241.67	495,241.67				
CM-00215	5/31/2023		199,733.93-		199,733.93-			
Fairs & Expositions Branch Totals:			495,241.67	495,241.67	199,733.93-	0.00	0.00	199,733.93
<b>TULARE COUNTY (TULCOU)</b>								
							Last Pymt: 6/30/2022 29,250.00	
00217	4/12/2023		218,575.35			218,575.35		
TULARE COUNTY Totals:			218,575.35	0.00	0.00	218,575.35	0.00	0.00
<b>Tulare Joint Union High School District (TJUHSD)</b>								
					Phone: (559) 688-2021		Last Pymt: 10/7/2021 175.00	
00219	5/25/2023	30	4,709.50		4,709.50			
Tulare Joint Union High School District Totals:			4,709.50	0.00	4,709.50	0.00	0.00	0.00
<b>Grand Totals:</b>								
5 Customers			745,370.52	504,065.67	195,024.43-	218,575.35	0.00	217,753.93
8 Invoices				67.63 %	26.16-%	29.32 %		29.21 %

# Trial Balance

Current (6/1/2023 - 6/30/2023)

Unit Of Measure: \$

Tulare County Fair  
Sharon Smith

Monday, July 24, 2023 2:43:05PM

Page 1

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	389,338.51	3,075.00	98,782.55	95,707.55-	293,630.96
11320-01-000-A Cash - SW BOS Acct#9318	4,242.50		24.30	24.30-	4,218.20
11400-01-000-A Cash - Premium BOS Acct #9350	92,969.25	2,904.00	106.15	2,797.85	95,767.10
11700-01-170-A Cash - JLA BOS Acct #9334	77,646.98		59.59	59.59-	77,587.39
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	241,304.85	506,065.67	2,099.32	503,966.35	745,271.20
13102-00-170-A Accounts Receivable - JLA	8,511.75			0.00	8,511.75
13199-00-000-A AR Misc,	0.00	1,075.00	1,075.00	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	40,925.77		40,925.77	1,235,925.77
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 -	308,380.34			0.00	308,380.34
19310-00-000-A A/D - Equipment	189,169.33-			0.00	189,169.33-
21000-00-000-A Payroll Liability	0.00	36,210.14	36,210.14	0.00	0.00
21100-00-000-A Fees Collected-Insurance	680.00-	460.00		460.00	220.00-
21200-00-000-A Accounts Payable	35,757.75-	81,025.96	107,819.50	26,793.54-	62,551.29-
22000-00-000-A SDI Payable	0.00	68.78	68.78	0.00	0.00
22100-00-000-A Social Security Payable	0.00	2,931.20	2,931.20	0.00	0.00
22110-00-000-A Medicare Payable	0.00	732.94	732.94	0.00	0.00
22200-00-000-A PST Payable	89.94-	89.94	127.79	37.85-	127.79-
22201-00-000-A PERS Payable	0.00	6,752.01	6,752.01	0.00	0.00
22204-00-000-A OPEB Withholding	0.00	782.10	782.10	0.00	0.00
22400-00-000-A State Taxes Payable	0.00	1,119.38	1,119.38	0.00	0.00
22500-00-000-A Federal Taxes Payable	0.00	2,789.41	2,789.41	0.00	0.00
22601-00-000-A Medical Payable	0.00		2,933.89	2,933.89-	2,933.89-
22602-00-000-A Dental Payable	104.11-	90.31	103.03	12.72-	116.83-
22604-00-000-A SEIU - Union Dues Payable	0.00		90.00	90.00-	90.00-
22607-00-000-A Vision Payable	13.71-	18.61	16.17	2.44	11.27-
22608-00-000-A Life Ins. Payable	0.66	12.75	12.75	0.00	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	17,234.00-			0.00	17,234.00-
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	220,266.07-		495,241.67	495,241.67-	715,507.74-
43105-00-000-A Entry Fees On-Line Processing (Livestock	5,025.00-		2,904.00	2,904.00-	7,929.00-
47505-00-000-A Non-Fair Misc.	62,694.62-			0.00	62,694.62-
47900-00-000-A Sponsorships	0.00		2,000.00	2,000.00-	2,000.00-
48100-00-000-A Building Rentals	95,078.00-			0.00	95,078.00-
48200-00-000-A Grounds Rental	3,500.00-			0.00	3,500.00-
48201-00-000-A Grandstands/Speedway	5,000.00-			0.00	5,000.00-
48202-00-000-A Interim RV/Camping Fees	3,700.00-		1,075.00	1,075.00-	4,775.00-
48300-00-000-A Equipment Rental	400.00-			0.00	400.00-
48500-00-000-A Security on Duty	144,977.35-			0.00	144,977.35-
48501-00-000-A Event Attendant	120.00-			0.00	120.00-
48700-00-000-A Other - Misc.	34,976.75-		8,824.00	8,824.00-	43,800.75-
50000-11-000-A Wages - Perm - AD - GN - A	48,495.00	18,068.85		18,068.85	66,563.85
50100-11-000-A Wages - Temp	19,451.27	4,713.25		4,713.25	24,164.52



**Trial Balance**

**Current (6/1/2023 - 6/30/2023)**

**Unit Of Measure: \$**

Tulare County Fair  
Sharon Smith

Monday, July 24, 2023 2:43:05PM  
Page 2

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
50100-12-000-A Wages - Temp - MN - GN - A	8,097.77	2,034.38		2,034.38	10,132.15
50100-80-100-A Wages - Temp - EX - Fair - A	0.00	1,800.00		1,800.00	1,800.00
50100-90-000-A Wages - Temp - Livestock	1,072.50	217.50		217.50	1,290.00
50300-11-000-A Compensated Leave Balance-Admin	451.60	90.32		90.32	541.92
50301-11-000-A Employee Benefits	8,334.60	1,840.90	56.73	1,784.17	10,118.77
50302-11-000-A PR Taxes	4,913.62	1,522.10		1,522.10	6,435.72
50302-12-000-A PR Taxes - MN - GN - A MAINT.	549.39	155.63		155.63	705.02
50302-80-100-A PR Taxes, , Fair	0.00	137.70		137.70	137.70
50302-90-000-A PR Taxes - Livestock - Gen	82.06	16.64		16.64	98.70
50303-11-000-A Employee Retirement	20,380.08	4,797.15	0.01-	4,797.16	25,177.24
50303-12-000-A Employee Retirement - MN	2,210.92	647.28		647.28	2,858.20
50303-40-000-A Employee Retirement, Events, ,	0.00	69.60		69.60	69.60
50400-11-000-A Professional Services	18,500.00		18,500.00	18,500.00-	0.00
50600-11-000-A Employee Travel/Training	1,015.47			0.00	1,015.47
50700-11-000-A Office Supplies	3,089.90	133.14		133.14	3,223.04
50801-11-000-A Telephone Expense	7,602.12	660.73		660.73	8,262.85
50802-11-000-A Postage Expense	280.08	19.99		19.99	300.07
50900-11-000-A Dues & Subscriptions Expense	2,953.68	266.95		266.95	3,220.63
51010-11-000-A Liability Insurance	63,591.90			0.00	63,591.90
51020-11-000-A Property Insurance	164.00	30,041.73		30,041.73	30,205.73
51100-11-000-A Other Misc. Admin. Expense	1,396.13	468.32	308.01	160.31	1,556.44
51101-11-000-A Alarm Expense	42,319.80			0.00	42,319.80
51102-11-000-A Credit Card Processing Fee	227.31			0.00	227.31
51103-11-000-A Legal Fees	45.00		45.00	45.00-	0.00
51107-11-000-A Computer & Payroll Process	12,108.69	1,928.83		1,928.83	14,037.52
51108-11-000-A CFSA Admin Fees	31.74	16.05		16.05	47.79
51200-11-000-A WComp - AD - GN - A	12,854.15	89.94	89.94	0.00	12,854.15
52100-12-000-A Maintenance Department	97.28	18.68		18.68	115.96
52300-12-000-A Professional Services	5,021.38	3,635.39		3,635.39	8,656.77
52500-12-000-A Rent-Maint. Equipment	1,412.76	0.00		0.00	1,412.76
52800-12-000-A Electric	25,217.43	7,868.88		7,868.88	33,086.31
52801-12-000-A Water	10,608.91	3,526.20		3,526.20	14,135.11
52802-12-000-A Sewer	2,352.66	2,504.12		2,504.12	4,856.78
52803-12-000-A Natural Gas	10,521.07	2,255.78		2,255.78	12,776.85
52804-12-000-A Fuel/Propane	3,750.76	26.94		26.94	3,777.70
52900-12-000-A Maint. of Equipment	4,178.96	1,498.88		1,498.88	5,677.84
53000-12-000-A Maint. Bldg & Grounds	163,565.46	29,593.29		29,593.29	193,158.75
53100-12-000-A Trash Removal	5,420.47	882.96		882.96	6,303.43
54200-13-000-A Professional Service/Contracted %	28,100.00	3,000.00		3,000.00	31,100.00
54400-13-000-A Advertising	300.00	899.00		899.00	1,199.00
56200-70-000-A Professional Services-Contracted	7,701.80	1,630.80		1,630.80	9,332.60
56300-70-000-A Attendance Supplies & Expense	0.00	44.80		44.80	44.80
57000-00-000-A Miscellaneous Non Fair	1,304.95			0.00	1,304.95
57300-00-000-A Trash & Porta Potties	3,801.89	1,373.76		1,373.76	5,175.65
57675-00-170-A JLA-Repairs & Upgrade	85,169.77		22,425.77	22,425.77-	62,744.00
57679-00-170-A JLA-Other Expenses	1,264.44	308.01		308.01	1,572.45
63440-00-000-A Supplies - Indoor Exhibits	0.00	172.67		172.67	172.67
63500-00-000-A Tent & Booth Rentals	4,709.50			0.00	4,709.50
80000-00-000-A PY Exp Adj	1,049.97-			0.00	1,049.97-
<b>\$ Grand Totals</b>	<b>Beginning Balance</b>	<b>Debits</b>	<b>Credits</b>	<b>Net Activity</b>	<b>Ending Balance</b>
	0.00	816,106.11	816,106.11	0.00	0.00

## Interim Event Contracts April-June

Contract	Renter First Name	Renter Last Name	Organization Name	Date of Event	Area Rented	Type of Event	Attendance	Rental Amount	
R23-02	Elizabeth	Reyna		4/22/2023	Building 1	Wedding	150 Guests	\$ 3,620.00	Cancelled
R23-26			St Ritas Catholic Church	04/29 & 04/30/2023	O St Parking Lot	Cindo de Mayo	200 Guests	\$ -	
R23-23			Univ of CA Coop - Tulare County 4-H	4/1/2023	The Jockey Club	4-H Project Showcase	200 Guests	\$ 500.00	Cancelled
R23-07	Britni	Hicks		5/20/2023	The Jockey Club	Wedding Reception	250 Guests	\$ 675.00	
R23-27	Wendy	Kasdorf-Baker	Born To Stand Out	5/17/2023	Building 2	Special People Dance	250 Guests	In-Trade	
R23-20	Alejandro	Carmona-Loza		5/6/2023	Building 5	Quinceanera	400 Guests	\$ 3,420.00	
R23-22	Bryce Anthony	Martinho		5/20/2023	Covered Arena	Horseshoe Tournament	120 Guests	\$ 2,115.00	
			Tulare Joint Union High School District	5/24/2023	Building 2	Youth Job Fair		\$ 4,709.50	
R23-03	Cecilia	Alvarez		6/3/2023	The Jockey Club	Sweet 15 & 16 Birthdays	250 Guests	\$ 3,535.00	Cancelled
R23-10	Victor	Lomeli		6/17/2023	Building 1	Quinceanera	400 Guests	\$ 3,120.00	
R23-01	Alma	Munoz		6/10/2023	Building 1	Quinceanera	250 Guests	\$ 2,675.00	
R23-05	Deven	Warren		06/09 to 06/11/2023	Covered Arena	Barrel Racing	350 Guests	\$ 2,750.00	
R23-31	Kayla	Porter		7/7/2023	The Jockey Club	Memorial Service	60 Guests	\$ 615.00	
R23-28	Brenda	Chavez-Solorzano		7/15/2023	The Jockey Club	1st Birthday / Baptism	150 Guests	\$ 3,520.00	
R23-30			Kiwanis Club	7/3/2023	Grandstands	Fireworks Show	4000 Guests	\$ 4,000.00	
R23-09	Kimberly	McKinney		6/10/2023	The Jockey Club	Masquarade Ball	200 Guests	\$ 2,775.00	

CONTRACT	COMPANY NAME	Booth Size	Contract Amount
TCF-COM-IN-23-001	A Spice Above - California	10x10 Corner	\$ 675.00
TCF-COM-IN-23-003	ALTURA Centers for Health	10x10 Corner	\$ 675.00
TCF-COM-IN-23-005	Catholic Charities	10x10 Corner	\$ 675.00
TCF-COM-IN-23-006	Color Bloom	10x10 Inline	\$ 600.00
TCF-COM-IN-23-007	CSET - Employment Connection	10x10 Inline	\$ 600.00
TCF-COM-IN-23-008	CSET - Sequoia Community Corps	10x10 Corner	\$ 675.00
TCF-COM-IN-23-009	Cutco Cutlery	10x10 Corner	\$ 675.00
TCF-COM-IN-23-010	Cynthia's Sewing	10x20 Corner	\$ 1,275.00
TCF-COM-IN-23-012	Diane's Crafts	10x10 Corner	\$ 675.00
TCF-COM-IN-23-013	Drawsome Faces (Aveti Arts)	10x10 Corner	\$ 675.00
TCF-COM-IN-23-016	JEM Restaurant Management (Wendys)	10x10 Corner	\$ 675.00
TCF-COM-IN-23-018	Kitchen Craft	10x20 Inline	\$ 1,200.00
TCF-COM-IN-23-019	LeafFilter Gutter Protection	10x10 Corner	\$ 675.00
TCF-COM-IN-23-020	Lolli & Pop	10x20 Inline	\$ 1,200.00
TCF-COM-IN-23-021	Lublu Bakery	10x10 Corner	\$ 675.00
TCF-COM-IN-23-022	Luis Betancourt	10x10 Inline	\$ 600.00
TCF-COM-IN-23-023	Mack Holdings, LLC - Glam With Mack	10x20 Inline	\$ 1,200.00
TCF-COM-IN-23-024	Mary Kay Cosmetics	10x10 Inline	\$ 600.00
TCF-COM-IN-23-025	New York Life	10x10 Inline	\$ 600.00
TCF-COM-IN-23-026	Nic at Nite Pops	10x20 Corner	\$ 1,275.00
TCF-COM-IN-23-027	Patty's Candy	10x20 Corner	\$ 1,275.00
TCF-COM-IN-23-028	Republican Party of Tulare County	10x10 Corner	\$ 675.00
TCF-COM-IN-23-029	Scentsy - Victoria Vazquez	10x10 Corner	\$ 675.00
TCF-COM-IN-23-030	Self-Help Enterprises	10x10 Inline	\$ 600.00
TCF-COM-IN-23-031	Tint Master Visalia	10x10 Inline	\$ 600.00
TCF-COM-IN-23-032	Trendy Bitz	10x30 Inline	\$ 1,800.00
TCF-COM-IN-23-033	Tulare AMVETS POST 56	10x10 Corner	\$ 675.00
TCF-COM-IN-23-034	Tulare County Association of Government	10x20 Inline	\$ 1,200.00
TCF-COM-IN-23-035	Tulare County Breast Feeding Coalition	10x30 Inline	\$ -
TCF-COM-IN-23-036	Tulare County Democrats	10x20 Corner	\$ 1,275.00
TCF-COM-IN-23-037	Tulare County District Attorney's Office	10x20 Corner	\$ 1,275.00
TCF-COM-IN-23-038	Tulare County HHSA / Mental Health	10x10 Inline	\$ 600.00
TCF-COM-IN-23-039	Tulare County Sheriff's Office	10x10 Corner	\$ 675.00
TCF-COM-IN-23-040	Tulare Evangelical Free Church	10x10 Inline	\$ 600.00
TCF-COM-IN-23-041	Tulare Hospital Foundation	10x10 Inline	\$ 600.00
TCF-COM-IN-23-042	Tulare Police Department Explorers	10x10 Inline	\$ 600.00
TCF-COM-IN-23-043	Tulare-Kings Right to Life	10x20 Corner	\$ 1,275.00
TCF-COM-IN-23-044	Turner's Outdoorsman	10x10 Inline	\$ 600.00
TCF-COM-IN-23-045	US Army	10x10 Inline	\$ -
TCF-COM-IN-23-046	W K Spiritual Apparel	10x10 Inline	\$ 600.00

## 2023 Concession Contract

CONTRACT #	Company Name	DEPOSIT	UTILITIES	HD FEE	Percentage
TCF-CON-2023-001	Dynamite Kettle Corn	\$500.00	\$75.00	\$91.00	25%
TCF-CON-2023-002	H&M Funnel Cake Express LLC	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-003	J & M Concessions	\$500.00	\$228.00	\$91.00	25%
TCF-CON-2023-004	Snowy Concessions, Hawaiian Ice	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-005	Milo & Son Enterprises Inc.	\$500.00	\$324.00	\$91.00	25%
TCF-CON-2023-006	Milo & Son Enterprises Inc. - Pizza	\$500.00	\$324.00	\$91.00	25%
TCF-CON-2023-007	Noel's Mexican Food	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-008	Richards Concessions - Dippin Dots	\$500.00	\$75.00	\$91.00	25%
TCF-CON-2023-009	Richards Concessions - Slushies	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-010	Mendes Snack Shack	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-011	Extreme Food and Beverage - Sharky's Fish Fry	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-012	Extreme Food and Beverage - OMG Ice Cream	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-013	Extreme Food and Beverage - Lemon1	\$500.00	\$75.00	\$91.00	25%
TCF-CON-2023-014	Extreme Food and Beverage - Lemon2	\$500.00	\$75.00	\$91.00	25%
TCF-CON-2023-015	Extreme Food and Beverage - Lemon3	\$500.00	\$75.00	\$91.00	25%
TCF-CON-2023-016	Extreme Food and Beverage - Margarita	\$500.00	\$75.00	\$91.00	25%
TCF-CON-2023-017	Extreme Food and Beverage - Famous	\$500.00	\$143.00	\$91.00	25%
TCF-CON-2023-018	Old West Cinnamon Rolls	\$500.00	\$324.00	\$91.00	25%
TCF-CON-2023-019	Old West Cinnamon Rolls - Original Bratwurst	\$500.00	\$324.00	\$91.00	25%
TCF-CON-2023-020	Pastry Delight Portuguese Bakery & Cafe	\$500.00	\$324.00	\$91.00	25%
TCF-CON-2023-021	Tulare County Fair Heritage Foundation				35%

**Outdoor Vendor Contracts**

<b>CONTRACT</b>	<b>COMPANY NAME</b>	<b>CONTRACT AMOUNT</b>
TCF-COM-OD-2023-001	Drawsome Faces (AvetiArts)	\$ 1,550.00
TCF-COM-OD-2023-002	Evangelho Seed & Farm Store	\$ 2,325.00
TCF-COM-OD-2023-003	Glittery LLC dba Happy Cheeks Face Painting	\$ 1,550.00
TCF-COM-OD-2023-004	Leon's Airbrushing	\$ 1,550.00
TCF-COM-OD-2023-005	Music Boxes and Things	\$ 3,100.00
TCF-COM-OD-2023-006	Peak Climbing and Adventure Company	\$500 vs 25%
TCF-COM-OD-2023-007	Pride Sports Shop	\$ 2,325.00
TCF-COM-OD-2023-008	Rick's Vending & Distributing, Inc.	\$ 775.00
TCF-COM-OD-2023-009	T-Mobile, USA	\$ 3,100.00
TCF-COM-OD-2023-010	Tulare County Sheriff's Police Activities League (Youth Services Unit)	In-Kind
TCF-COM-OD-2023-011	U.S. Army/Army Reserves	\$ -
TCF-COM-OD-2023-012	Yuan Hao Zheng	\$ 1,550.00
TCF-COM-OD-2023-013	On-Par Mobile Mini Golf Inc.	\$1,000 vs 15%
TCF-COM-OD-2023-014	Pedroza Arts	\$2,325.00
TCF-COM-OD-2023-015	Antique Images	\$1,550.00
TCF-COM-OD-2023-016	Ford Farms Gem Mining	\$1,500.00
TCF-COM-OD-2023-017	Hampel's Calf-Tel	\$1,550.00

Contract	Date	Contract Amount
TC23-01	10/19/2023	\$ 150.00
TC23-02	10/19/2023	\$ 150.00
TC23-06	10/19/2023	\$ 150.00
TC23-10	10/15/2023	\$ 300.00
TC23-16	10/18/2023	\$ 200.00
TC23-18	10/13/2023	\$ 400.00
TC23-34	10/14/2023	\$ 300.00
TC23-46	10/17/2023	
TC23-56	10/13/2023	\$ 400.00
TC23-60	10/18/2023	\$ 200.00
TC23-66	10/14/2023	\$ 425.00
TC23-69	10/18/2023	\$ 275.00
TC23-71	10/17/2023	\$ 250.00
TC23-89	10/17/2023	\$ 250.00
TC23-98	10/18/2023	\$ 200.00
TC23-115	10/18/2023	\$ 275.00
TC23-116		\$ 200.00
TC23-120	10/18/2023	\$ 200.00
TC23-126	10/18/2023	\$ 200.00
TC23-129	10/14/2023	\$ 350.00
TC23-132	10/18/2023	\$ 200.00
TC23-133	10/17/2023	\$ 250.00
TC23-148	10/17/2023	\$ 250.00
TC23-149	10/17/2023	\$ 250.00
TC23-166	10/13/2023	\$ 400.00
TC23-174	10/15/2023	\$ 300.00
TC23-184	10/14/2023	\$ 350.00
TC23-189	10/18/2023	\$ 200.00
TC23-207	10/14/2023	\$ 325.00
TC23-210	10/19/2023	\$ 105.00
TC23-212	10/18/22023	\$ 140.00
TC23-213	10/18/2023	\$ 200.00

<b>VIP Parking Contracts June 2023</b>	
<b>Contract #</b>	<b>Contracted Amount</b>
2	\$ 150.00
5	\$ 150.00
6	\$ 150.00
9	\$150.00
10	InTrade
11	\$150.00
12	Sponsor
13	Sponsor
15	\$ 150.00
19	Sponsor
20	Sponsor
23	Sponsor
24	Sponsor
25	InTrade
26	InTrade
35	InTrade
39	\$ 150.00
40	\$ 150.00
41	InTrade
43	InTrade
44	\$ 150.00
45	Intrade /Dairy Barn Sup.
51	\$ 150.00
52	\$ 150.00
55	Sponsor
56	Sponsor
58	\$ 150.00
61	InTrade
62	\$ 150.00
63	\$ 150.00
65	\$ 150.00
69	\$ 150.00
70	\$ 150.00
71	\$150.00
72	\$150.00
73	\$ 150.00
76	\$ 150.00
81	\$ 150.00
82	InTrade
83	InTrade
86	\$ 150.00
87	\$ 150.00
88	\$150.00
89	\$150.00





Agreement No. **G-151010-A1**

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT  
PUBLIC BENEFIT GRANTS PROGRAM  
FUNDING AGREEMENT  
(New Alternative Fuel Vehicle Purchase)**

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This Agreement is made and entered into this 11th day of July, 2023, by and between the SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT, a unified air pollution control district formed pursuant to California Health and Safety Code section 40150 et seq. (District), and **24th District Agricultural Association DBA Tulare County Fair** (Participant).

**WITNESSETH:**

**WHEREAS**, the California Clean Air Act (CCAA) requires local air pollution control districts to reduce emissions from motor vehicles;

**WHEREAS**, AB 2766, AB 923, SB 709, and AB 2522 authorize districts to impose fees upon certain registered motor vehicles within the district, and the governing board of the District has imposed said fees;

**WHEREAS**, said legislation requires District to use said funds for activities related to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988; and

**WHEREAS**, the District has developed other funding mechanisms in order to provide grant monies for its incentive programs; and

**WHEREAS**, on August 11, 2011, the District began accepting applications to approve for funding those projects deemed to be most suitable for vehicle license fees and other funding; and

**WHEREAS**, Participant has proposed a project that meets the eligibility criteria of the Public Benefit Grants Program, New Alternative Fuel Vehicle Purchase



1 Component and has been approved by the District for funding; and

2 **WHEREAS**, Participant represents that it is willing and able to perform the  
3 activities set forth herein.

4 **NOW, THEREFORE**, based on their mutual promises, covenants, and  
5 conditions, the parties hereby agree as follows:

6 **1. PROJECT**

7 The Participant agrees to purchase and place into service the specified  
8 new alternative fuel vehicle as set forth in Exhibit A attached hereto and incorporated  
9 herein. Participant agrees, that at the date of execution of this Agreement, Participant  
10 has not yet purchased or taken possession of said vehicle and agrees to furnish all  
11 labor, materials, equipment, licenses, permits, fees, and other incidentals necessary to  
12 perform and complete, per schedule, in a professional manner, the requirements  
13 described herein. Participant agrees and represents that purchase of the specified  
14 vehicle subject of this Agreement is not required by or to be used for compliance with  
15 any local, state, or federal rule or regulation, settlement agreement, mitigation  
16 agreement, memorandum of understanding (MOU), memorandum of agreement  
17 (MOA), or other legal mandate currently in effect. Participant waives all rights to any  
18 emission reduction credits that may accrue as a result of purchase of the specified  
19 vehicle.

20 In the event of any conflict between or among the terms and conditions of  
21 this Agreement and the exhibit incorporated herein, such conflict shall be resolved by  
22 giving precedence in the following order of priority:

- 23 1. To the text of this Agreement
- 24 2. Exhibit to this Agreement

25 **2. TIMETABLE/PERIOD OF PERFORMANCE**

26 Participant shall purchase and place the new alternative fuel vehicle into  
27 service, and submit all final claims as outlined in Paragraph 3, **no later than one (1)**  
28 **year from the execution date of this Agreement.** If the Participant cannot meet the

1 project timetable as set forth herein, the Participant must notify the District in writing and  
2 request to amend the Agreement to provide the Participant additional time to meet all  
3 performance requirements under the Agreement. Such request is subject to review and  
4 approval by the District. Participant agrees to amend the Agreement as necessary, if  
5 requested by the District, to ensure the project is completed within the timetable  
6 approved by the District.

7           A.     **Agreement Period:** The Participant shall own and operate the new  
8 alternative fuel vehicle purchased under this Agreement according to the terms of this  
9 Agreement for no less than three (3) years from the date in which the vehicle is first  
10 placed into service.

11 **3.     COMPENSATION**

12           The total obligation of the District under this Agreement shall not exceed  
13 **Nineteen Thousand Six Hundred Eighty-Eight And 15/100 dollars (\$19,688.15)** for  
14 the purchase of the new alternative fuel vehicle identified in Exhibit A. The maximum  
15 funding provided for the vehicle is limited to the corresponding Eligible Amount identified  
16 in Exhibit A.

17           Participant shall obtain through other sources sufficient additional monies  
18 to fund the total cost of the vehicle. In the event funding from other sources for the total  
19 cost of the vehicle is not received by Participant, District reserves the right to terminate  
20 or re-negotiate this Agreement.

21           A.     **Payments:** Advance payments shall not be permitted. The District  
22 shall issue payment to Participant upon receipt of a properly supported and verified  
23 claim for payment as specified in the Public Benefit Grants Program, New Alternative  
24 Fuel Vehicle Purchase Component payment procedures document. The payment  
25 procedures document shall be provided to Participant by the District.

26           Payment is for reimbursement to the Participant for the purchase of the  
27 new alternative fuel vehicle and funding shall only be allowed toward the purchase of  
28 the specific vehicle described in Exhibit A. Participant may choose to lease the vehicle

1 with a minimum lease term of thirty-six (36) months. The District reserves the right to  
 2 reduce the funding paid to the Participant if it is determined that the actual invoiced  
 3 costs paid by the Participant for the purchase of the new vehicle, or the total amount to  
 4 be paid over the lease term, is less than the Total Eligible Amount specified in Exhibit  
 5 A. The District also reserves the right to reduce the funding if the Participant receives  
 6 or will receive co-funding from a third party that, in addition to the District's funding,  
 7 exceeds the total invoiced cost of the new alternative fuel vehicle purchased under this  
 8 Agreement. Participant is required to disclose all such information to the District prior to  
 9 the execution date of this Agreement. The Participant will not be reimbursed by the  
 10 District for the purchase of the new alternative fuel vehicle if the Participant has  
 11 purchased or taken possession of the said new vehicle prior to the execution date of  
 12 this Agreement.

13 Concurrently with the submission of any claim for payment, Participant  
 14 shall certify (through copies of invoices issued, sales or lease contracts, checks,  
 15 receipts, and the like) that complete payment has been made or invoiced. Participant  
 16 understands that any payment received from the District to fund the vehicle in this  
 17 Agreement may be subject to taxation and the District will issue a form 1099 to the  
 18 Participant. Any tax liability on the funds provided by the District shall be the sole  
 19 responsibility of the Participant.

20 B. **Surplus Funds:** Any compensation, which is not expended by  
 21 Participant pursuant to the terms and conditions of this Agreement by the project  
 22 completion date, shall automatically revert to District. Only expenditures incurred by  
 23 Participant in the direct performance of this Agreement will be reimbursed by District.

24 **4. NON-ALLOCATION OF FUNDS**

25 The terms of this Agreement are contingent on the approval and receipt  
 26 of funds by the appropriating government agency. Should sufficient funds not be  
 27 allocated, the services provided may be modified or this Agreement terminated at any  
 28 time by giving Participant thirty (30) days' prior written notice.

1 **5. ANNUAL REPORTING**

2 Participant shall submit annual reports on the vehicle that include the  
3 following information:

- 4 1. Participant contact information;
- 5 2. Proof of current California registration for the new alternative  
6 fuel vehicle (on-road only);
- 7 3. Proof of insurance as required by paragraph 11.
- 8 4. Annual miles or hours traveled (including mileage/activity or  
9 hour/activity logs for documentation);
- 10 5. Summary of maintenance performed;
- 11 6. Any other pertinent information requested by the District on a  
12 form to be provided to the Participant by the District.

13 Annual reporting will be required for three (3) subsequent years following  
14 the purchase of the new alternative fuel vehicle. The first year annual report is due on  
15 the anniversary date of when the new alternative fuel vehicle was first placed into  
16 service and for each ensuing year thereafter. Noncompliance with the reporting  
17 requirements shall result in on-site monitoring by District personnel and will impact the  
18 Participant's ability to receive funding from the District for future projects. Participants  
19 with annual reports more than six (6) months late will not be granted any additional grant  
20 funds from the District until all reports are satisfactorily submitted.

21 The District or representative designated by the District reserves the right  
22 to monitor the vehicle, enforce the terms of this Agreement at any time during the  
23 Agreement Period specified in subparagraph 2.A, and pursue repayment of funds for  
24 non-compliance within the terms and conditions of this Agreement or applicable state  
25 laws or regulations.

26 **6. TERMINATION**

27 **A. Breach of Agreement:** District may immediately suspend or  
28 terminate this Agreement, in whole or in part, where in the determination of District there

1 is:

- 2 1. An illegal or improper use of funds;
- 3 2. A failure to comply with any term of this Agreement;
- 4 3. A substantially incorrect or incomplete annual report submitted
- 5 to the District;

6 In no event shall any payment by District constitute a waiver by District of  
 7 any breach of this Agreement or any default, which may then exist on the part of  
 8 Participant. Neither shall such payment impair or prejudice any remedy available to the  
 9 District with respect to the breach or default. District shall have the right to demand of  
 10 Participant the repayment to the District of any funds disbursed to Participant under this  
 11 Agreement which in the judgment of District were not expended in accordance with the  
 12 terms of this Agreement. Participant shall promptly refund any such funds upon  
 13 demand.

14 In addition to immediate suspension or termination, District may impose  
 15 any other remedies available at law, in equity, or otherwise specified in this Agreement.  
 16 The District may prohibit Participant from participating in all other District and State grant  
 17 programs in the future.

18 **B. Without Cause:** Either party may terminate this Agreement at any  
 19 time upon giving the other party at least thirty (30) days' advance written notice of  
 20 intention to terminate. The District shall have the right to demand prompt repayment of  
 21 a portion or all monies expended under this Agreement as provided in paragraph 3 if  
 22 the Participant does not meet all obligations under this Agreement upon such  
 23 termination.

24 **7. MODIFICATION**

25 Any matters of this Agreement may be modified from time to time by the  
 26 written consent of all the parties without in any way affecting the remainder.

27 **8. INDEPENDENT CONTRACTOR**

28 In performance of the work, duties, and obligations assumed by

1 Participant (also referred to in this section as 'Contractor') under this Agreement, it is  
2 mutually understood and agreed that Contractor, including any and all of Contractor's  
3 officers, agents, and employees, will at all times be acting and performing as an  
4 independent contractor and shall act in an independent capacity and not as an officer,  
5 agent, servant, employee, joint venture, partner, or associate of District or ARB.  
6 Furthermore, District shall have no right to control or supervise or direct the manner or  
7 method by which Contractor shall perform its work and function. However, District shall  
8 retain the right to administer this Agreement so as to verify that Contractor is performing  
9 its obligations in accordance to the terms and conditions thereof. Contractor and District  
10 shall comply with all applicable provisions of law and the rules and regulations, if any,  
11 of governmental authorities having jurisdiction over matters the subject thereof.

12 Because of its status as an independent contractor, Contractor shall have  
13 absolutely no right to employment rights and benefits available to District employees.  
14 Contractor shall be solely liable and responsible for providing to, or on behalf of, itself  
15 all legally required employee benefits. In addition, Contractor shall be solely responsible  
16 and save District harmless from all matters relating to payment of Contractor's  
17 employees, including compliance with social security, withholding, and all other  
18 regulations governing such matters. It is acknowledged that during the term of this  
19 Agreement, Contractor may be providing services to others unrelated to District or to  
20 this Agreement.

## 21 **9. NON-ASSIGNMENT**

22 Participant may not assign, sell, transfer, license, or subcontract any rights  
23 or obligations to a third party within or outside of the District's boundaries without the  
24 express prior consent of the District for the duration of the Agreement Period specified  
25 in subparagraph 2.A. If the Participant sells or transfers ownership of the vehicle or any  
26 portion thereof for any reason, or is required to replace the vehicle with a cleaner vehicle  
27 prior to the end of the Agreement Period, the Participant must request and receive  
28 written consent from the District prior to selling or transferring ownership of the vehicle

1 or any portion thereof.

2 Prior to completing the transaction, the Participant understands that it is  
3 responsible to inform the party purchasing the vehicle of the Agreement provisions and  
4 disclose the remaining Agreement term. The Participant shall be responsible for  
5 establishing an agreement between the new owner and District in order to facilitate the  
6 transfer of the Agreement provisions and terms. The Participant shall provide the  
7 prospective new owner with valid contact information for the District so the new owner  
8 can assume legal responsibility under the original Agreement or enter into a new  
9 Agreement with the District, for the remainder of the Agreement Period. Participant  
10 understands that they shall not be relieved of their legal obligation to fulfill the conditions  
11 of this Agreement unless the new owner has assumed responsibility through an  
12 executed agreement with the District.

13 **10. INDEMNIFICATION**

14 Participant agrees to indemnify, save, hold harmless, and at District's  
15 request, defend the District, its boards, committees, representatives, officers, agents,  
16 and employees from and against any and all costs and expenses (including reasonable  
17 attorneys' fees and litigation costs), damages, liabilities, claims, and losses (whether in  
18 contract, tort, or strict liability, including, but not limited to, personal injury, death, and  
19 property damage) which arise or are alleged to arise directly or indirectly from any act  
20 or omission of Participant, its officers, agents, sub participants, or employees in their  
21 performance of this Agreement, or out of the operations of the Participant.

22 **11. INSURANCE AND VEHICLE WARRANTY**

23 Participant is responsible for securing warranty and maintaining  
24 replacement value insurance on the new alternative fuel vehicle for the duration of the  
25 Agreement Period specified in subparagraph 2.A. The new alternative fuel vehicle  
26 purchased through this Agreement must not be tampered with or modified in any such  
27 manner than would void the warranty of the vehicle. Insurance coverage must be  
28 sufficient to repay the District's investment in case major damage to the new alternative



1 fuel vehicle occurs during the Agreement Period. A copy of the current insurance for  
2 the vehicle purchased under this Agreement is required to be submitted annually with  
3 the Participant's annual report.

4 In the event that the new alternative fuel vehicle purchased under this  
5 Agreement is in an accident, stolen, destroyed, or otherwise rendered temporarily or  
6 permanently inoperable, the Participant must immediately inform the District of such  
7 damage(s) and repair or replace the vehicles within three (3) months from the date of  
8 the occurrence at the Participant's expense and to the standards which meet all  
9 program requirements for the remainder of the Participant's obligation under this  
10 Agreement.

11 If the Participant repairs a vehicle rendered temporarily inoperable, said  
12 repairs shall include any and all repairs necessary to restore the vehicle and any  
13 optional equipment purchased under this Agreement to a reasonable condition. If the  
14 Participant replaces a vehicle rendered permanently inoperable; said replacement shall  
15 include an equivalent vehicle that, at a minimum, meets all program eligibility  
16 requirements, including emission level, Gross Vehicle Weight Rating (GVWR), etcetera.  
17 As the replacement of a vehicle may require an amendment to the existing Agreement,  
18 the Participant must receive prior authorization from the District in advance of any  
19 purchases, and must provide any and all replacement vehicle information to the District.

20 In the event the Participant does not repair or replace vehicle that  
21 becomes inoperable to fulfill the Agreement Period specified in subparagraph 2.A, the  
22 District may undertake actions pursuant to this Agreement, including recouping a  
23 portion or all incentive funds provided for the vehicle in question.

## 24 **12. RECORD KEEPING**

25 Participant shall maintain records sufficient to provide, on an annual basis,  
26 information regarding annual mileage, fuel usage, invoices, general maintenance  
27 details, correspondence associated with the application, award, agreement, monitoring,  
28 enforcement, and reporting requirements and any other available information that may

1 be deemed pertinent to the evaluation of the program for at least two (2) years after the  
2 equipment project term or three (3) years after final payment, whichever is later.  
3 Records shall be readily available and accessible to the District, or District designated  
4 representative, upon request for the purposes of ongoing evaluations or auditing.

5 **13. NOTICES**

6 The persons and their addresses having authority to give and receive  
7 notices under this Agreement are as follows:

8 <b>PARTICIPANT</b>	9 <b>DISTRICT</b>
10 <b>Dena Rizzardo</b> 11 <b>Chief Executive Officer</b> 12 <b>620 South K Street</b> 13 <b>Tulare, CA 93274</b>	14 <b>Samir Sheikh</b> 15 <b>Executive Director/APCO</b> 16 <b>1990 East Gettysburg Ave.</b> 17 <b>Fresno, CA 93726</b>

18 Any and all notices between District and Participant provided for or  
19 permitted under this Agreement or by law shall be in writing and shall be deemed duly  
20 served when personally delivered to one of the parties, or in lieu of such personal  
21 service, when deposited in the United States mail, postage prepared, addressed to such  
22 party.

23 **14. AUDITS AND INSPECTIONS**

24 In addition to enforcement by the District or designated representative(s)  
25 of the District, the District reserves the right to perform audits of vehicle and  
26 documentation and enforce the terms of this Agreement at any time during the  
27 Agreement term.

28 If, after audit, the District makes a determination that funds provided to the  
Participant pursuant to this Agreement were not spent in conformance with this  
Agreement or any other applicable provisions of law, the Participant agrees to  
immediately reimburse District all funds determined to have been expended not in  
conformance with said provisions.

///

1 **15. POLITICAL ACTIVITY PROHIBITED**

2 None of the funds, materials, property, or services provided under this  
3 Agreement shall be used for any political activity, or to further the election or defeat of  
4 any candidate for public office contrary to federal or state laws, statutes, regulations,  
5 rules, or guidelines.

6 **16. LOBBYING PROHIBITED**

7 None of the funds provided under this Agreement shall be used for  
8 publicity, lobbying, or propaganda purposes designed to support or defeat legislation  
9 before the Congress of the United States of America or the Legislature of the State of  
10 California.

11 **17. CONFLICT OF INTEREST**

12 No officer, employee, or agent of District who exercises any function or  
13 responsibility for planning and carrying out the services provided under this Agreement  
14 shall have any direct or indirect personal financial interest in this Agreement. Participant  
15 shall comply with all federal and state conflict of interest laws, statutes, and regulations,  
16 which shall be applicable to all parties and beneficiaries under this Agreement and any  
17 officer, agent, or employee of District.

18 **18. GOVERNING LAW**

19 This Agreement shall be governed in all respects by the laws of the State  
20 of California. Venue for any action arising out of this Agreement shall only be in Fresno  
21 County, California.

22 **19. COMPLIANCE WITH LAWS**

23 The Participant shall comply with all federal and state laws, statutes,  
24 regulations, rules, and guidelines which apply to its performance under this Agreement,  
25 including California driving eligibility and financial liability laws.

26 **20. BINDING ON SUCCESSORS**

27 This Agreement, including all covenants and conditions contained herein,  
28 shall be binding upon and inure to the benefit of the parties, including their respective

1 successors-in-interest, assigns, and legal representatives.

2 **21. TIME IS OF THE ESSENCE**

3 It is understood that for Participant's performance under this Agreement,  
4 time is of the essence. The parties reasonably anticipate that Participant will, to the  
5 reasonable satisfaction of District, complete all activities provided herein within the time  
6 schedule outlined in this Agreement, provided that Participant is not caused  
7 unreasonable delay in such performance.

8 **22. DATA OWNERSHIP**

9 Upon termination or expiration of this Agreement, all data which is  
10 received, collected, produced, or developed by Participant under this Agreement shall  
11 become the exclusive property of District, provided, however, Participant shall be  
12 allowed to retain a copy of any non-confidential data received, collected, produced, or  
13 developed by Participant under this Agreement subject to District's exclusive ownership  
14 rights stated herein. Accordingly, Participant shall, if requested, surrender to District all  
15 such data which is in its possession (including its sub participants or agents), without  
16 any reservation of right or title, not otherwise enumerated herein.

17 District shall have the right at reasonable times during the term of this  
18 Agreement to inspect and reproduce any data received, collected, produced, or  
19 developed by Participant under this Agreement. No reports, professional papers,  
20 information, inventions, improvements, discoveries, or data obtained, prepared,  
21 assembled, or developed by Participant, pursuant to this Agreement, shall be released  
22 or made available (except to District) without prior, express written approval of District  
23 while this Agreement is in force, and except as otherwise required under the California  
24 Public Records Act.

25 **23. NO THIRD-PARTY BENEFICIARIES**

26 Notwithstanding anything else stated to the contrary herein, it is  
27 understood that Participant's services and activities under this Agreement are being  
28 rendered only for the benefit of District, and no other person, firm, corporation, or entity

1 shall be deemed an intended third-party beneficiary of this Agreement.

2 **24. SEVERABILITY**

3 In the event that any one or more of the provisions contained in this  
4 Agreement shall for any reason be held to be unenforceable in any respect by a court  
5 of competent jurisdiction, such holding shall not affect any other provisions of this  
6 Agreement, and the Agreement shall then be construed as if such unenforceable  
7 provisions are not a part hereof.

8 **25. ENTIRE AGREEMENT**

9 This Agreement constitutes the entire agreement between Participant and  
10 District with respect to the subject matter hereof and supersedes all previous  
11 negotiations, proposals, commitments, writings, advertisements, publications, and  
12 understandings of any nature whatsoever unless expressly included in this Agreement.

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**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed as of the day and year first hereinabove written.

**PARTICIPANT**

**24th District Agricultural Association  
DBA Tulare County Fair**

DocuSigned by:  
*Dena Rizzardo*  
7391AE8C5C8E411  
Dena Rizzardo

**DISTRICT**

**San Joaquin Valley Air Pollution  
Control District**

DocuSigned by:  
*Sheraz Gill for*  
E8F12050D89F4EF...  
Samir Sheikh  
Executive Director/APCO

**Approved as to legal form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Annette Ballatore*  
E1E9627B749541B  
Annette A. Ballatore  
District Counsel

**Approved as to accounting form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Ryan Buchanan*  
AD8A7EDCC4431  
Ryan Buchanan  
Director of Administrative Services

**For accounting use only:**  
Program: 282  
Account No.: \_\_\_\_\_

**24th District Agricultural Association DBA Tulare County Fair**

**SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT  
Public Benefit Grants Program  
New Alternative Fuel Vehicle Purchase Component**

Application Number: G-151010

Vehicle Make: Columbia

Vehicle Model: Journeyman

Vehicle Model Year: 2023

Vehicle Type: Battery-Electric

Maximum Eligible Amount: \$19,688.15

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Agreement No. **G-151011-A1**

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT**  
**PUBLIC BENEFIT GRANTS PROGRAM**  
**FUNDING AGREEMENT**  
**(New Alternative Fuel Vehicle Purchase)**

This Agreement is made and entered into this 11th day of July, 2023, by and between the SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT, a unified air pollution control district formed pursuant to California Health and Safety Code section 40150 et seq. (District), and **24th District Agricultural Association DBA Tulare County Fair** (Participant).

**WITNESSETH:**

**WHEREAS**, the California Clean Air Act (CCAA) requires local air pollution control districts to reduce emissions from motor vehicles;

**WHEREAS**, AB 2766, AB 923, SB 709, and AB 2522 authorize districts to impose fees upon certain registered motor vehicles within the district, and the governing board of the District has imposed said fees;

**WHEREAS**, said legislation requires District to use said funds for activities related to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988; and

**WHEREAS**, the District has developed other funding mechanisms in order to provide grant monies for its incentive programs; and

**WHEREAS**, on August 11, 2011, the District began accepting applications to approve for funding those projects deemed to be most suitable for vehicle license fees and other funding; and

**WHEREAS**, Participant has proposed a project that meets the eligibility criteria of the Public Benefit Grants Program, New Alternative Fuel Vehicle Purchase





1 Component and has been approved by the District for funding; and

2 **WHEREAS**, Participant represents that it is willing and able to perform the  
3 activities set forth herein.

4 **NOW, THEREFORE**, based on their mutual promises, covenants, and  
5 conditions, the parties hereby agree as follows:

6 **1. PROJECT**

7 The Participant agrees to purchase and place into service the specified  
8 new alternative fuel vehicle as set forth in Exhibit A attached hereto and incorporated  
9 herein. Participant agrees, that at the date of execution of this Agreement, Participant  
10 has not yet purchased or taken possession of said vehicle and agrees to furnish all  
11 labor, materials, equipment, licenses, permits, fees, and other incidentals necessary to  
12 perform and complete, per schedule, in a professional manner, the requirements  
13 described herein. Participant agrees and represents that purchase of the specified  
14 vehicle subject of this Agreement is not required by or to be used for compliance with  
15 any local, state, or federal rule or regulation, settlement agreement, mitigation  
16 agreement, memorandum of understanding (MOU), memorandum of agreement  
17 (MOA), or other legal mandate currently in effect. Participant waives all rights to any  
18 emission reduction credits that may accrue as a result of purchase of the specified  
19 vehicle.

20 In the event of any conflict between or among the terms and conditions of  
21 this Agreement and the exhibit incorporated herein, such conflict shall be resolved by  
22 giving precedence in the following order of priority:

- 23 1. To the text of this Agreement
- 24 2. Exhibit to this Agreement

25 **2. TIMETABLE/PERIOD OF PERFORMANCE**

26 Participant shall purchase and place the new alternative fuel vehicle into  
27 service, and submit all final claims as outlined in Paragraph 3, **no later than one (1)**  
28 **year from the execution date of this Agreement.** If the Participant cannot meet the

1 project timetable as set forth herein, the Participant must notify the District in writing and  
2 request to amend the Agreement to provide the Participant additional time to meet all  
3 performance requirements under the Agreement. Such request is subject to review and  
4 approval by the District. Participant agrees to amend the Agreement as necessary, if  
5 requested by the District, to ensure the project is completed within the timetable  
6 approved by the District.

7 A. **Agreement Period:** The Participant shall own and operate the new  
8 alternative fuel vehicle purchased under this Agreement according to the terms of this  
9 Agreement for no less than three (3) years from the date in which the vehicle is first  
10 placed into service.

11 **3. COMPENSATION**

12 The total obligation of the District under this Agreement shall not exceed  
13 **Nineteen Thousand Six Hundred Eighty-Eight And 15/100 dollars (\$19,688.15)** for  
14 the purchase of the new alternative fuel vehicle identified in Exhibit A. The maximum  
15 funding provided for the vehicle is limited to the corresponding Eligible Amount identified  
16 in Exhibit A.

17 Participant shall obtain through other sources sufficient additional monies  
18 to fund the total cost of the vehicle. In the event funding from other sources for the total  
19 cost of the vehicle is not received by Participant, District reserves the right to terminate  
20 or re-negotiate this Agreement.

21 A. **Payments:** Advance payments shall not be permitted. The District  
22 shall issue payment to Participant upon receipt of a properly supported and verified  
23 claim for payment as specified in the Public Benefit Grants Program, New Alternative  
24 Fuel Vehicle Purchase Component payment procedures document. The payment  
25 procedures document shall be provided to Participant by the District.

26 Payment is for reimbursement to the Participant for the purchase of the  
27 new alternative fuel vehicle and funding shall only be allowed toward the purchase of  
28 the specific vehicle described in Exhibit A. Participant may choose to lease the vehicle

1 with a minimum lease term of thirty-six (36) months. The District reserves the right to  
2 reduce the funding paid to the Participant if it is determined that the actual invoiced  
3 costs paid by the Participant for the purchase of the new vehicle, or the total amount to  
4 be paid over the lease term, is less than the Total Eligible Amount specified in Exhibit  
5 A. The District also reserves the right to reduce the funding if the Participant receives  
6 or will receive co-funding from a third party that, in addition to the District's funding,  
7 exceeds the total invoiced cost of the new alternative fuel vehicle purchased under this  
8 Agreement. Participant is required to disclose all such information to the District prior to  
9 the execution date of this Agreement. The Participant will not be reimbursed by the  
10 District for the purchase of the new alternative fuel vehicle if the Participant has  
11 purchased or taken possession of the said new vehicle prior to the execution date of  
12 this Agreement.

13 Concurrently with the submission of any claim for payment, Participant  
14 shall certify (through copies of invoices issued, sales or lease contracts, checks,  
15 receipts, and the like) that complete payment has been made or invoiced. Participant  
16 understands that any payment received from the District to fund the vehicle in this  
17 Agreement may be subject to taxation and the District will issue a form 1099 to the  
18 Participant. Any tax liability on the funds provided by the District shall be the sole  
19 responsibility of the Participant.

20 B. **Surplus Funds:** Any compensation, which is not expended by  
21 Participant pursuant to the terms and conditions of this Agreement by the project  
22 completion date, shall automatically revert to District. Only expenditures incurred by  
23 Participant in the direct performance of this Agreement will be reimbursed by District.

#### 24 4. **NON-ALLOCATION OF FUNDS**

25 The terms of this Agreement are contingent on the approval and receipt  
26 of funds by the appropriating government agency. Should sufficient funds not be  
27 allocated, the services provided may be modified or this Agreement terminated at any  
28 time by giving Participant thirty (30) days' prior written notice.

1 **5. ANNUAL REPORTING**

2 Participant shall submit annual reports on the vehicle that include the  
3 following information:

- 4 1. Participant contact information;
- 5 2. Proof of current California registration for the new alternative  
6 fuel vehicle (on-road only);
- 7 3. Proof of insurance as required by paragraph 11.
- 8 4. Annual miles or hours traveled (including mileage/activity or  
9 hour/activity logs for documentation);
- 10 5. Summary of maintenance performed;
- 11 6. Any other pertinent information requested by the District on a  
12 form to be provided to the Participant by the District.

13 Annual reporting will be required for three (3) subsequent years following  
14 the purchase of the new alternative fuel vehicle. The first year annual report is due on  
15 the anniversary date of when the new alternative fuel vehicle was first placed into  
16 service and for each ensuing year thereafter. Noncompliance with the reporting  
17 requirements shall result in on-site monitoring by District personnel and will impact the  
18 Participant's ability to receive funding from the District for future projects. Participants  
19 with annual reports more than six (6) months late will not be granted any additional grant  
20 funds from the District until all reports are satisfactorily submitted.

21 The District or representative designated by the District reserves the right  
22 to monitor the vehicle, enforce the terms of this Agreement at any time during the  
23 Agreement Period specified in subparagraph 2.A, and pursue repayment of funds for  
24 non-compliance within the terms and conditions of this Agreement or applicable state  
25 laws or regulations.

26 **6. TERMINATION**

27 A. **Breach of Agreement:** District may immediately suspend or  
28 terminate this Agreement, in whole or in part, where in the determination of District there

1 is:

- 2 1. An illegal or improper use of funds;
- 3 2. A failure to comply with any term of this Agreement;
- 4 3. A substantially incorrect or incomplete annual report submitted
- 5 to the District;

6 In no event shall any payment by District constitute a waiver by District of  
 7 any breach of this Agreement or any default, which may then exist on the part of  
 8 Participant. Neither shall such payment impair or prejudice any remedy available to the  
 9 District with respect to the breach or default. District shall have the right to demand of  
 10 Participant the repayment to the District of any funds disbursed to Participant under this  
 11 Agreement which in the judgment of District were not expended in accordance with the  
 12 terms of this Agreement. Participant shall promptly refund any such funds upon  
 13 demand.

14 In addition to immediate suspension or termination, District may impose  
 15 any other remedies available at law, in equity, or otherwise specified in this Agreement.  
 16 The District may prohibit Participant from participating in all other District and State grant  
 17 programs in the future.

18 **B. Without Cause:** Either party may terminate this Agreement at any  
 19 time upon giving the other party at least thirty (30) days' advance written notice of  
 20 intention to terminate. The District shall have the right to demand prompt repayment of  
 21 a portion or all monies expended under this Agreement as provided in paragraph 3 if  
 22 the Participant does not meet all obligations under this Agreement upon such  
 23 termination.

24 **7. MODIFICATION**

25 Any matters of this Agreement may be modified from time to time by the  
 26 written consent of all the parties without in any way affecting the remainder.

27 **8. INDEPENDENT CONTRACTOR**

28 In performance of the work, duties, and obligations assumed by

1 Participant (also referred to in this section as 'Contractor') under this Agreement, it is  
 2 mutually understood and agreed that Contractor, including any and all of Contractor's  
 3 officers, agents, and employees, will at all times be acting and performing as an  
 4 independent contractor and shall act in an independent capacity and not as an officer,  
 5 agent, servant, employee, joint venture, partner, or associate of District or ARB.  
 6 Furthermore, District shall have no right to control or supervise or direct the manner or  
 7 method by which Contractor shall perform its work and function. However, District shall  
 8 retain the right to administer this Agreement so as to verify that Contractor is performing  
 9 its obligations in accordance to the terms and conditions thereof. Contractor and District  
 10 shall comply with all applicable provisions of law and the rules and regulations, if any,  
 11 of governmental authorities having jurisdiction over matters the subject thereof.

12 Because of its status as an independent contractor, Contractor shall have  
 13 absolutely no right to employment rights and benefits available to District employees.  
 14 Contractor shall be solely liable and responsible for providing to, or on behalf of, itself  
 15 all legally required employee benefits. In addition, Contractor shall be solely responsible  
 16 and save District harmless from all matters relating to payment of Contractor's  
 17 employees, including compliance with social security, withholding, and all other  
 18 regulations governing such matters. It is acknowledged that during the term of this  
 19 Agreement, Contractor may be providing services to others unrelated to District or to  
 20 this Agreement.

21 **9. NON-ASSIGNMENT**

22 Participant may not assign, sell, transfer, license, or subcontract any rights  
 23 or obligations to a third party within or outside of the District's boundaries without the  
 24 express prior consent of the District for the duration of the Agreement Period specified  
 25 in subparagraph 2.A. If the Participant sells or transfers ownership of the vehicle or any  
 26 portion thereof for any reason, or is required to replace the vehicle with a cleaner vehicle  
 27 prior to the end of the Agreement Period, the Participant must request and receive  
 28 written consent from the District prior to selling or transferring ownership of the vehicle

1 or any portion thereof.

2 Prior to completing the transaction, the Participant understands that it is  
3 responsible to inform the party purchasing the vehicle of the Agreement provisions and  
4 disclose the remaining Agreement term. The Participant shall be responsible for  
5 establishing an agreement between the new owner and District in order to facilitate the  
6 transfer of the Agreement provisions and terms. The Participant shall provide the  
7 prospective new owner with valid contact information for the District so the new owner  
8 can assume legal responsibility under the original Agreement or enter into a new  
9 Agreement with the District, for the remainder of the Agreement Period. Participant  
10 understands that they shall not be relieved of their legal obligation to fulfill the conditions  
11 of this Agreement unless the new owner has assumed responsibility through an  
12 executed agreement with the District.

13 **10. INDEMNIFICATION**

14 Participant agrees to indemnify, save, hold harmless, and at District's  
15 request, defend the District, its boards, committees, representatives, officers, agents,  
16 and employees from and against any and all costs and expenses (including reasonable  
17 attorneys' fees and litigation costs), damages, liabilities, claims, and losses (whether in  
18 contract, tort, or strict liability, including, but not limited to, personal injury, death, and  
19 property damage) which arise or are alleged to arise directly or indirectly from any act  
20 or omission of Participant, its officers, agents, sub participants, or employees in their  
21 performance of this Agreement, or out of the operations of the Participant.

22 **11. INSURANCE AND VEHICLE WARRANTY**

23 Participant is responsible for securing warranty and maintaining  
24 replacement value insurance on the new alternative fuel vehicle for the duration of the  
25 Agreement Period specified in subparagraph 2.A. The new alternative fuel vehicle  
26 purchased through this Agreement must not be tampered with or modified in any such  
27 manner than would void the warranty of the vehicle. Insurance coverage must be  
28 sufficient to repay the District's investment in case major damage to the new alternative

1 fuel vehicle occurs during the Agreement Period. A copy of the current insurance for  
2 the vehicle purchased under this Agreement is required to be submitted annually with  
3 the Participant's annual report.

4 In the event that the new alternative fuel vehicle purchased under this  
5 Agreement is in an accident, stolen, destroyed, or otherwise rendered temporarily or  
6 permanently inoperable, the Participant must immediately inform the District of such  
7 damage(s) and repair or replace the vehicles within three (3) months from the date of  
8 the occurrence at the Participant's expense and to the standards which meet all  
9 program requirements for the remainder of the Participant's obligation under this  
10 Agreement.

11 If the Participant repairs a vehicle rendered temporarily inoperable, said  
12 repairs shall include any and all repairs necessary to restore the vehicle and any  
13 optional equipment purchased under this Agreement to a reasonable condition. If the  
14 Participant replaces a vehicle rendered permanently inoperable; said replacement shall  
15 include an equivalent vehicle that, at a minimum, meets all program eligibility  
16 requirements, including emission level, Gross Vehicle Weight Rating (GVWR), etcetera.  
17 As the replacement of a vehicle may require an amendment to the existing Agreement,  
18 the Participant must receive prior authorization from the District in advance of any  
19 purchases, and must provide any and all replacement vehicle information to the District.

20 In the event the Participant does not repair or replace vehicle that  
21 becomes inoperable to fulfill the Agreement Period specified in subparagraph 2.A, the  
22 District may undertake actions pursuant to this Agreement, including recouping a  
23 portion or all incentive funds provided for the vehicle in question.

24 **12. RECORD KEEPING**

25 Participant shall maintain records sufficient to provide, on an annual basis,  
26 information regarding annual mileage, fuel usage, invoices, general maintenance  
27 details, correspondence associated with the application, award, agreement, monitoring,  
28 enforcement, and reporting requirements and any other available information that may



1 be deemed pertinent to the evaluation of the program for at least two (2) years after the  
2 equipment project term or three (3) years after final payment, whichever is later.  
3 Records shall be readily available and accessible to the District, or District designated  
4 representative, upon request for the purposes of ongoing evaluations or auditing.

5 **13. NOTICES**

6 The persons and their addresses having authority to give and receive  
7 notices under this Agreement are as follows:

8 <b>PARTICIPANT</b>	<b>DISTRICT</b>
9 10 <b>Dena Rizzardo</b> 11 <b>Chief Executive Officer</b> 12 <b>620 South K Street</b> 13 <b>Tulare, CA 93274</b>	<b>Samir Sheikh</b> <b>Executive Director/APCO</b> <b>1990 East Gettysburg Ave.</b> <b>Fresno, CA 93726</b>

14 Any and all notices between District and Participant provided for or  
15 permitted under this Agreement or by law shall be in writing and shall be deemed duly  
16 served when personally delivered to one of the parties, or in lieu of such personal  
17 service, when deposited in the United States mail, postage prepared, addressed to such  
18 party.

18 **14. AUDITS AND INSPECTIONS**

19 In addition to enforcement by the District or designated representative(s)  
20 of the District, the District reserves the right to perform audits of vehicle and  
21 documentation and enforce the terms of this Agreement at any time during the  
22 Agreement term.

23 If, after audit, the District makes a determination that funds provided to the  
24 Participant pursuant to this Agreement were not spent in conformance with this  
25 Agreement or any other applicable provisions of law, the Participant agrees to  
26 immediately reimburse District all funds determined to have been expended not in  
27 conformance with said provisions.

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1 **15. POLITICAL ACTIVITY PROHIBITED**

2 None of the funds, materials, property, or services provided under this  
3 Agreement shall be used for any political activity, or to further the election or defeat of  
4 any candidate for public office contrary to federal or state laws, statutes, regulations,  
5 rules, or guidelines.

6 **16. LOBBYING PROHIBITED**

7 None of the funds provided under this Agreement shall be used for  
8 publicity, lobbying, or propaganda purposes designed to support or defeat legislation  
9 before the Congress of the United States of America or the Legislature of the State of  
10 California.

11 **17. CONFLICT OF INTEREST**

12 No officer, employee, or agent of District who exercises any function or  
13 responsibility for planning and carrying out the services provided under this Agreement  
14 shall have any direct or indirect personal financial interest in this Agreement. Participant  
15 shall comply with all federal and state conflict of interest laws, statutes, and regulations,  
16 which shall be applicable to all parties and beneficiaries under this Agreement and any  
17 officer, agent, or employee of District.

18 **18. GOVERNING LAW**

19 This Agreement shall be governed in all respects by the laws of the State  
20 of California. Venue for any action arising out of this Agreement shall only be in Fresno  
21 County, California.

22 **19. COMPLIANCE WITH LAWS**

23 The Participant shall comply with all federal and state laws, statutes,  
24 regulations, rules, and guidelines which apply to its performance under this Agreement,  
25 including California driving eligibility and financial liability laws.

26 **20. BINDING ON SUCCESSORS**

27 This Agreement, including all covenants and conditions contained herein,  
28 shall be binding upon and inure to the benefit of the parties, including their respective

1 successors-in-interest, assigns, and legal representatives.

2 **21. TIME IS OF THE ESSENCE**

3 It is understood that for Participant's performance under this Agreement,  
4 time is of the essence. The parties reasonably anticipate that Participant will, to the  
5 reasonable satisfaction of District, complete all activities provided herein within the time  
6 schedule outlined in this Agreement, provided that Participant is not caused  
7 unreasonable delay in such performance.

8 **22. DATA OWNERSHIP**

9 Upon termination or expiration of this Agreement, all data which is  
10 received, collected, produced, or developed by Participant under this Agreement shall  
11 become the exclusive property of District, provided, however, Participant shall be  
12 allowed to retain a copy of any non-confidential data received, collected, produced, or  
13 developed by Participant under this Agreement subject to District's exclusive ownership  
14 rights stated herein. Accordingly, Participant shall, if requested, surrender to District all  
15 such data which is in its possession (including its sub participants or agents), without  
16 any reservation of right or title, not otherwise enumerated herein.

17 District shall have the right at reasonable times during the term of this  
18 Agreement to inspect and reproduce any data received, collected, produced, or  
19 developed by Participant under this Agreement. No reports, professional papers,  
20 information, inventions, improvements, discoveries, or data obtained, prepared,  
21 assembled, or developed by Participant, pursuant to this Agreement, shall be released  
22 or made available (except to District) without prior, express written approval of District  
23 while this Agreement is in force, and except as otherwise required under the California  
24 Public Records Act.

25 **23. NO THIRD-PARTY BENEFICIARIES**

26 Notwithstanding anything else stated to the contrary herein, it is  
27 understood that Participant's services and activities under this Agreement are being  
28 rendered only for the benefit of District, and no other person, firm, corporation, or entity

1 shall be deemed an intended third-party beneficiary of this Agreement.

2 **24. SEVERABILITY**

3 In the event that any one or more of the provisions contained in this  
4 Agreement shall for any reason be held to be unenforceable in any respect by a court  
5 of competent jurisdiction, such holding shall not affect any other provisions of this  
6 Agreement, and the Agreement shall then be construed as if such unenforceable  
7 provisions are not a part hereof.

8 **25. ENTIRE AGREEMENT**

9 This Agreement constitutes the entire agreement between Participant and  
10 District with respect to the subject matter hereof and supersedes all previous  
11 negotiations, proposals, commitments, writings, advertisements, publications, and  
12 understandings of any nature whatsoever unless expressly included in this Agreement.

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**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed as of the day and year first hereinabove written.

**PARTICIPANT**

**DISTRICT**

**24th District Agricultural Association  
DBA Tulare County Fair**

**San Joaquin Valley Air Pollution  
Control District**

DocuSigned by:  
*Dena Rizzardo*  
Dena Rizzardo

DocuSigned by:  
*Sheraz Gill for*  
Samir Sheikh  
Executive Director/APCO

**Approved as to legal form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Annette Ballatore*  
Annette A. Ballatore  
District Counsel

**Approved as to accounting form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Ryan Buchanan*  
Ryan Buchanan  
Director of Administrative Services

**For accounting use only:**  
Program: 282  
Account No.: \_\_\_\_\_

**24th District Agricultural Association DBA Tulare County Fair**

**SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT**  
**Public Benefit Grants Program**  
**New Alternative Fuel Vehicle Purchase Component**

Application Number: G-151011

Vehicle Make: Columbia

Vehicle Model: Journeyman

Vehicle Model Year: 2023

Vehicle Type: Battery-Electric

Maximum Eligible Amount: \$19,688.15

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Agreement No. **G-151013-A1**

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT**  
**PUBLIC BENEFIT GRANTS PROGRAM**  
**FUNDING AGREEMENT**  
**(New Alternative Fuel Vehicle Purchase)**

This Agreement is made and entered into this 11th day of July, 2023, by and between the SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT, a unified air pollution control district formed pursuant to California Health and Safety Code section 40150 et seq. (District), and **24th District Agricultural Association DBA Tulare County Fair** (Participant).

**WITNESSETH:**

**WHEREAS**, the California Clean Air Act (CCAA) requires local air pollution control districts to reduce emissions from motor vehicles;

**WHEREAS**, AB 2766, AB 923, SB 709, and AB 2522 authorize districts to impose fees upon certain registered motor vehicles within the district, and the governing board of the District has imposed said fees;

**WHEREAS**, said legislation requires District to use said funds for activities related to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988; and

**WHEREAS**, the District has developed other funding mechanisms in order to provide grant monies for its incentive programs; and

**WHEREAS**, on August 11, 2011, the District began accepting applications to approve for funding those projects deemed to be most suitable for vehicle license fees and other funding; and

**WHEREAS**, Participant has proposed a project that meets the eligibility criteria of the Public Benefit Grants Program, New Alternative Fuel Vehicle Purchase



1 Component and has been approved by the District for funding; and

2           **WHEREAS**, Participant represents that it is willing and able to perform the  
3 activities set forth herein.

4           **NOW, THEREFORE**, based on their mutual promises, covenants, and  
5 conditions, the parties hereby agree as follows:

6 **1. PROJECT**

7           The Participant agrees to purchase and place into service the specified  
8 new alternative fuel vehicle as set forth in Exhibit A attached hereto and incorporated  
9 herein. Participant agrees, that at the date of execution of this Agreement, Participant  
10 has not yet purchased or taken possession of said vehicle and agrees to furnish all  
11 labor, materials, equipment, licenses, permits, fees, and other incidentals necessary to  
12 perform and complete, per schedule, in a professional manner, the requirements  
13 described herein. Participant agrees and represents that purchase of the specified  
14 vehicle subject of this Agreement is not required by or to be used for compliance with  
15 any local, state, or federal rule or regulation, settlement agreement, mitigation  
16 agreement, memorandum of understanding (MOU), memorandum of agreement  
17 (MOA), or other legal mandate currently in effect. Participant waives all rights to any  
18 emission reduction credits that may accrue as a result of purchase of the specified  
19 vehicle.

20           In the event of any conflict between or among the terms and conditions of  
21 this Agreement and the exhibit incorporated herein, such conflict shall be resolved by  
22 giving precedence in the following order of priority:

- 23                           1. To the text of this Agreement
- 24                           2. Exhibit to this Agreement

25 **2. TIMETABLE/PERIOD OF PERFORMANCE**

26           Participant shall purchase and place the new alternative fuel vehicle into  
27 service, and submit all final claims as outlined in Paragraph 3, **no later than one (1)**  
28 **year from the execution date of this Agreement.** If the Participant cannot meet the



1 project timetable as set forth herein, the Participant must notify the District in writing and  
2 request to amend the Agreement to provide the Participant additional time to meet all  
3 performance requirements under the Agreement. Such request is subject to review and  
4 approval by the District. Participant agrees to amend the Agreement as necessary, if  
5 requested by the District, to ensure the project is completed within the timetable  
6 approved by the District.

7           A.     **Agreement Period:** The Participant shall own and operate the new  
8 alternative fuel vehicle purchased under this Agreement according to the terms of this  
9 Agreement for no less than three (3) years from the date in which the vehicle is first  
10 placed into service.

### 11 **3.     COMPENSATION**

12           The total obligation of the District under this Agreement shall not exceed  
13 **Twenty Thousand And 00/100 dollars (\$20,000.00)** for the purchase of the new  
14 alternative fuel vehicle identified in Exhibit A. The maximum funding provided for the  
15 vehicle is limited to the corresponding Eligible Amount identified in Exhibit A.

16           Participant shall obtain through other sources sufficient additional monies  
17 to fund the total cost of the vehicle. In the event funding from other sources for the total  
18 cost of the vehicle is not received by Participant, District reserves the right to terminate  
19 or re-negotiate this Agreement.

20           A.     **Payments:** Advance payments shall not be permitted. The District  
21 shall issue payment to Participant upon receipt of a properly supported and verified  
22 claim for payment as specified in the Public Benefit Grants Program, New Alternative  
23 Fuel Vehicle Purchase Component payment procedures document. The payment  
24 procedures document shall be provided to Participant by the District.

25           Payment is for reimbursement to the Participant for the purchase of the  
26 new alternative fuel vehicle and funding shall only be allowed toward the purchase of  
27 the specific vehicle described in Exhibit A. Participant may choose to lease the vehicle  
28 with a minimum lease term of thirty-six (36) months. The District reserves the right to

1 reduce the funding paid to the Participant if it is determined that the actual invoiced  
2 costs paid by the Participant for the purchase of the new vehicle, or the total amount to  
3 be paid over the lease term, is less than the Total Eligible Amount specified in Exhibit  
4 A. The District also reserves the right to reduce the funding if the Participant receives  
5 or will receive co-funding from a third party that, in addition to the District's funding,  
6 exceeds the total invoiced cost of the new alternative fuel vehicle purchased under this  
7 Agreement. Participant is required to disclose all such information to the District prior to  
8 the execution date of this Agreement. The Participant will not be reimbursed by the  
9 District for the purchase of the new alternative fuel vehicle if the Participant has  
10 purchased or taken possession of the said new vehicle prior to the execution date of  
11 this Agreement.

12 Concurrently with the submission of any claim for payment, Participant  
13 shall certify (through copies of invoices issued, sales or lease contracts, checks,  
14 receipts, and the like) that complete payment has been made or invoiced. Participant  
15 understands that any payment received from the District to fund the vehicle in this  
16 Agreement may be subject to taxation and the District will issue a form 1099 to the  
17 Participant. Any tax liability on the funds provided by the District shall be the sole  
18 responsibility of the Participant.

19 **B. Surplus Funds:** Any compensation, which is not expended by  
20 Participant pursuant to the terms and conditions of this Agreement by the project  
21 completion date, shall automatically revert to District. Only expenditures incurred by  
22 Participant in the direct performance of this Agreement will be reimbursed by District.

#### 23 **4. NON-ALLOCATION OF FUNDS**

24 The terms of this Agreement are contingent on the approval and receipt  
25 of funds by the appropriating government agency. Should sufficient funds not be  
26 allocated, the services provided may be modified or this Agreement terminated at any  
27 time by giving Participant thirty (30) days' prior written notice.

#### 28 **5. ANNUAL REPORTING**

1 Participant shall submit annual reports on the vehicle that include the  
2 following information:

- 3 1. Participant contact information;
- 4 2. Proof of current California registration for the new alternative  
5 fuel vehicle (on-road only);
- 6 3. Proof of insurance as required by paragraph 11.
- 7 4. Annual miles or hours traveled (including mileage/activity or  
8 hour/activity logs for documentation);
- 9 5. Summary of maintenance performed;
- 10 6. Any other pertinent information requested by the District on a  
11 form to be provided to the Participant by the District.

12 Annual reporting will be required for three (3) subsequent years following  
13 the purchase of the new alternative fuel vehicle. The first year annual report is due on  
14 the anniversary date of when the new alternative fuel vehicle was first placed into  
15 service and for each ensuing year thereafter. Noncompliance with the reporting  
16 requirements shall result in on-site monitoring by District personnel and will impact the  
17 Participant's ability to receive funding from the District for future projects. Participants  
18 with annual reports more than six (6) months late will not be granted any additional grant  
19 funds from the District until all reports are satisfactorily submitted.

20 The District or representative designated by the District reserves the right  
21 to monitor the vehicle, enforce the terms of this Agreement at any time during the  
22 Agreement Period specified in subparagraph 2.A, and pursue repayment of funds for  
23 non-compliance within the terms and conditions of this Agreement or applicable state  
24 laws or regulations.

25 **6. TERMINATION**

26 A. **Breach of Agreement:** District may immediately suspend or  
27 terminate this Agreement, in whole or in part, where in the determination of District there  
28 is:

- 1                           1. An illegal or improper use of funds;
- 2                           2. A failure to comply with any term of this Agreement;
- 3                           3. A substantially incorrect or incomplete annual report submitted
- 4                                           to the District;

5                           In no event shall any payment by District constitute a waiver by District of  
 6 any breach of this Agreement or any default, which may then exist on the part of  
 7 Participant. Neither shall such payment impair or prejudice any remedy available to the  
 8 District with respect to the breach or default. District shall have the right to demand of  
 9 Participant the repayment to the District of any funds disbursed to Participant under this  
 10 Agreement which in the judgment of District were not expended in accordance with the  
 11 terms of this Agreement. Participant shall promptly refund any such funds upon  
 12 demand.

13                           In addition to immediate suspension or termination, District may impose  
 14 any other remedies available at law, in equity, or otherwise specified in this Agreement.  
 15 The District may prohibit Participant from participating in all other District and State grant  
 16 programs in the future.

17                           B.     **Without Cause:** Either party may terminate this Agreement at any  
 18 time upon giving the other party at least thirty (30) days' advance written notice of  
 19 intention to terminate. The District shall have the right to demand prompt repayment of  
 20 a portion or all monies expended under this Agreement as provided in paragraph 3 if  
 21 the Participant does not meet all obligations under this Agreement upon such  
 22 termination.

23     **7.     MODIFICATION**

24                           Any matters of this Agreement may be modified from time to time by the  
 25 written consent of all the parties without in any way affecting the remainder.

26     **8.     INDEPENDENT CONTRACTOR**

27                           In performance of the work, duties, and obligations assumed by  
 28 Participant (also referred to in this section as 'Contractor') under this Agreement, it is

1 mutually understood and agreed that Contractor, including any and all of Contractor's  
2 officers, agents, and employees, will at all times be acting and performing as an  
3 independent contractor and shall act in an independent capacity and not as an officer,  
4 agent, servant, employee, joint venture, partner, or associate of District or ARB.  
5 Furthermore, District shall have no right to control or supervise or direct the manner or  
6 method by which Contractor shall perform its work and function. However, District shall  
7 retain the right to administer this Agreement so as to verify that Contractor is performing  
8 its obligations in accordance to the terms and conditions thereof. Contractor and District  
9 shall comply with all applicable provisions of law and the rules and regulations, if any,  
10 of governmental authorities having jurisdiction over matters the subject thereof.

11 Because of its status as an independent contractor, Contractor shall have  
12 absolutely no right to employment rights and benefits available to District employees.  
13 Contractor shall be solely liable and responsible for providing to, or on behalf of, itself  
14 all legally required employee benefits. In addition, Contractor shall be solely responsible  
15 and save District harmless from all matters relating to payment of Contractor's  
16 employees, including compliance with social security, withholding, and all other  
17 regulations governing such matters. It is acknowledged that during the term of this  
18 Agreement, Contractor may be providing services to others unrelated to District or to  
19 this Agreement.

## 20 **9. NON-ASSIGNMENT**

21 Participant may not assign, sell, transfer, license, or subcontract any rights  
22 or obligations to a third party within or outside of the District's boundaries without the  
23 express prior consent of the District for the duration of the Agreement Period specified  
24 in subparagraph 2.A. If the Participant sells or transfers ownership of the vehicle or any  
25 portion thereof for any reason, or is required to replace the vehicle with a cleaner vehicle  
26 prior to the end of the Agreement Period, the Participant must request and receive  
27 written consent from the District prior to selling or transferring ownership of the vehicle  
28 or any portion thereof.

1 Prior to completing the transaction, the Participant understands that it is  
2 responsible to inform the party purchasing the vehicle of the Agreement provisions and  
3 disclose the remaining Agreement term. The Participant shall be responsible for  
4 establishing an agreement between the new owner and District in order to facilitate the  
5 transfer of the Agreement provisions and terms. The Participant shall provide the  
6 prospective new owner with valid contact information for the District so the new owner  
7 can assume legal responsibility under the original Agreement or enter into a new  
8 Agreement with the District, for the remainder of the Agreement Period. Participant  
9 understands that they shall not be relieved of their legal obligation to fulfill the conditions  
10 of this Agreement unless the new owner has assumed responsibility through an  
11 executed agreement with the District.

#### 12 **10. INDEMNIFICATION**

13 Participant agrees to indemnify, save, hold harmless, and at District's  
14 request, defend the District, its boards, committees, representatives, officers, agents,  
15 and employees from and against any and all costs and expenses (including reasonable  
16 attorneys' fees and litigation costs), damages, liabilities, claims, and losses (whether in  
17 contract, tort, or strict liability, including, but not limited to, personal injury, death, and  
18 property damage) which arise or are alleged to arise directly or indirectly from any act  
19 or omission of Participant, its officers, agents, sub participants, or employees in their  
20 performance of this Agreement, or out of the operations of the Participant.

#### 21 **11. INSURANCE AND VEHICLE WARRANTY**

22 Participant is responsible for securing warranty and maintaining  
23 replacement value insurance on the new alternative fuel vehicle for the duration of the  
24 Agreement Period specified in subparagraph 2.A. The new alternative fuel vehicle  
25 purchased through this Agreement must not be tampered with or modified in any such  
26 manner than would void the warranty of the vehicle. Insurance coverage must be  
27 sufficient to repay the District's investment in case major damage to the new alternative  
28 fuel vehicle occurs during the Agreement Period. A copy of the current insurance for

1 the vehicle purchased under this Agreement is required to be submitted annually with  
2 the Participant's annual report.

3 In the event that the new alternative fuel vehicle purchased under this  
4 Agreement is in an accident, stolen, destroyed, or otherwise rendered temporarily or  
5 permanently inoperable, the Participant must immediately inform the District of such  
6 damage(s) and repair or replace the vehicles within three (3) months from the date of  
7 the occurrence at the Participant's expense and to the standards which meet all  
8 program requirements for the remainder of the Participant's obligation under this  
9 Agreement.

10 If the Participant repairs a vehicle rendered temporarily inoperable, said  
11 repairs shall include any and all repairs necessary to restore the vehicle and any  
12 optional equipment purchased under this Agreement to a reasonable condition. If the  
13 Participant replaces a vehicle rendered permanently inoperable; said replacement shall  
14 include an equivalent vehicle that, at a minimum, meets all program eligibility  
15 requirements, including emission level, Gross Vehicle Weight Rating (GVWR), etcetera.  
16 As the replacement of a vehicle may require an amendment to the existing Agreement,  
17 the Participant must receive prior authorization from the District in advance of any  
18 purchases, and must provide any and all replacement vehicle information to the District.

19 In the event the Participant does not repair or replace vehicle that  
20 becomes inoperable to fulfill the Agreement Period specified in subparagraph 2.A, the  
21 District may undertake actions pursuant to this Agreement, including recouping a  
22 portion or all incentive funds provided for the vehicle in question.

## 23 **12. RECORD KEEPING**

24 Participant shall maintain records sufficient to provide, on an annual basis,  
25 information regarding annual mileage, fuel usage, invoices, general maintenance  
26 details, correspondence associated with the application, award, agreement, monitoring,  
27 enforcement, and reporting requirements and any other available information that may  
28 be deemed pertinent to the evaluation of the program for at least two (2) years after the

1 equipment project term or three (3) years after final payment, whichever is later.  
2 Records shall be readily available and accessible to the District, or District designated  
3 representative, upon request for the purposes of ongoing evaluations or auditing.

4 **13. NOTICES**

5 The persons and their addresses having authority to give and receive  
6 notices under this Agreement are as follows:

7 <b>PARTICIPANT</b>	8 <b>DISTRICT</b>
9 <b>Dena Rizzardo</b> 10 <b>Chief Executive Officer</b> 11 <b>620 South K Street</b> 12 <b>Tulare, CA 93274</b>	13 <b>Samir Sheikh</b> 14 <b>Executive Director/APCO</b> 15 <b>1990 East Gettysburg Ave.</b> 16 <b>Fresno, CA 93726</b>

17 Any and all notices between District and Participant provided for or  
18 permitted under this Agreement or by law shall be in writing and shall be deemed duly  
19 served when personally delivered to one of the parties, or in lieu of such personal  
20 service, when deposited in the United States mail, postage prepared, addressed to such  
21 party.

22 **14. AUDITS AND INSPECTIONS**

23 In addition to enforcement by the District or designated representative(s)  
24 of the District, the District reserves the right to perform audits of vehicle and  
25 documentation and enforce the terms of this Agreement at any time during the  
26 Agreement term.

27 If, after audit, the District makes a determination that funds provided to the  
28 Participant pursuant to this Agreement were not spent in conformance with this  
Agreement or any other applicable provisions of law, the Participant agrees to  
immediately reimburse District all funds determined to have been expended not in  
conformance with said provisions.

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**15. POLITICAL ACTIVITY PROHIBITED**



1 None of the funds, materials, property, or services provided under this  
2 Agreement shall be used for any political activity, or to further the election or defeat of  
3 any candidate for public office contrary to federal or state laws, statutes, regulations,  
4 rules, or guidelines.

5 **16. LOBBYING PROHIBITED**

6 None of the funds provided under this Agreement shall be used for  
7 publicity, lobbying, or propaganda purposes designed to support or defeat legislation  
8 before the Congress of the United States of America or the Legislature of the State of  
9 California.

10 **17. CONFLICT OF INTEREST**

11 No officer, employee, or agent of District who exercises any function or  
12 responsibility for planning and carrying out the services provided under this Agreement  
13 shall have any direct or indirect personal financial interest in this Agreement. Participant  
14 shall comply with all federal and state conflict of interest laws, statutes, and regulations,  
15 which shall be applicable to all parties and beneficiaries under this Agreement and any  
16 officer, agent, or employee of District.

17 **18. GOVERNING LAW**

18 This Agreement shall be governed in all respects by the laws of the State  
19 of California. Venue for any action arising out of this Agreement shall only be in Fresno  
20 County, California.

21 **19. COMPLIANCE WITH LAWS**

22 The Participant shall comply with all federal and state laws, statutes,  
23 regulations, rules, and guidelines which apply to its performance under this Agreement,  
24 including California driving eligibility and financial liability laws.

25 **20. BINDING ON SUCCESSORS**

26 This Agreement, including all covenants and conditions contained herein,  
27 shall be binding upon and inure to the benefit of the parties, including their respective  
28 successors-in-interest, assigns, and legal representatives.

1 **21. TIME IS OF THE ESSENCE**

2 It is understood that for Participant's performance under this Agreement,  
3 time is of the essence. The parties reasonably anticipate that Participant will, to the  
4 reasonable satisfaction of District, complete all activities provided herein within the time  
5 schedule outlined in this Agreement, provided that Participant is not caused  
6 unreasonable delay in such performance.

7 **22. DATA OWNERSHIP**

8 Upon termination or expiration of this Agreement, all data which is  
9 received, collected, produced, or developed by Participant under this Agreement shall  
10 become the exclusive property of District, provided, however, Participant shall be  
11 allowed to retain a copy of any non-confidential data received, collected, produced, or  
12 developed by Participant under this Agreement subject to District's exclusive ownership  
13 rights stated herein. Accordingly, Participant shall, if requested, surrender to District all  
14 such data which is in its possession (including its sub participants or agents), without  
15 any reservation of right or title, not otherwise enumerated herein.

16 District shall have the right at reasonable times during the term of this  
17 Agreement to inspect and reproduce any data received, collected, produced, or  
18 developed by Participant under this Agreement. No reports, professional papers,  
19 information, inventions, improvements, discoveries, or data obtained, prepared,  
20 assembled, or developed by Participant, pursuant to this Agreement, shall be released  
21 or made available (except to District) without prior, express written approval of District  
22 while this Agreement is in force, and except as otherwise required under the California  
23 Public Records Act.

24 **23. NO THIRD-PARTY BENEFICIARIES**

25 Notwithstanding anything else stated to the contrary herein, it is  
26 understood that Participant's services and activities under this Agreement are being  
27 rendered only for the benefit of District, and no other person, firm, corporation, or entity  
28 shall be deemed an intended third-party beneficiary of this Agreement.

1 **24. SEVERABILITY**

2 In the event that any one or more of the provisions contained in this  
3 Agreement shall for any reason be held to be unenforceable in any respect by a court  
4 of competent jurisdiction, such holding shall not affect any other provisions of this  
5 Agreement, and the Agreement shall then be construed as if such unenforceable  
6 provisions are not a part hereof.

7 **25. ENTIRE AGREEMENT**

8 This Agreement constitutes the entire agreement between Participant and  
9 District with respect to the subject matter hereof and supersedes all previous  
10 negotiations, proposals, commitments, writings, advertisements, publications, and  
11 understandings of any nature whatsoever unless expressly included in this Agreement.

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**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed as of the day and year first hereinabove written.

**PARTICIPANT**

**DISTRICT**

**24th District Agricultural Association  
DBA Tulare County Fair**

**San Joaquin Valley Air Pollution  
Control District**

DocuSigned by:  
*Dena Rizzardo*  
Dena Rizzardo

DocuSigned by:  
*Sheraz Gill for*  
Samir Sheikh  
Executive Director/APCO

**Approved as to legal form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Annette Ballatore*  
Annette A. Ballatore  
District Counsel

**Approved as to accounting form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Ryan Buchanan*  
Ryan Buchanan  
Director of Administrative Services

**For accounting use only:**  
Program: 282  
Account No.: \_\_\_\_\_

**24th District Agricultural Association DBA Tulare County Fair**

**SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT**  
**Public Benefit Grants Program**  
**New Alternative Fuel Vehicle Purchase Component**

Application Number: G-151013

Vehicle Make: Columbia

Vehicle Model: Journeyman

Vehicle Model Year: 2023

Vehicle Type: Battery-Electric

Maximum Eligible Amount: \$20,000

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Agreement No. **G-151015-A1**

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT**  
**PUBLIC BENEFIT GRANTS PROGRAM**  
**FUNDING AGREEMENT**  
**(New Alternative Fuel Vehicle Purchase)**

This Agreement is made and entered into this 11th day of July, 2023, by and between the SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT, a unified air pollution control district formed pursuant to California Health and Safety Code section 40150 et seq. (District), and **24th District Agricultural Association DBA Tulare County Fair** (Participant).

**WITNESSETH:**

**WHEREAS**, the California Clean Air Act (CCAA) requires local air pollution control districts to reduce emissions from motor vehicles;

**WHEREAS**, AB 2766, AB 923, SB 709, and AB 2522 authorize districts to impose fees upon certain registered motor vehicles within the district, and the governing board of the District has imposed said fees;

**WHEREAS**, said legislation requires District to use said funds for activities related to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988; and

**WHEREAS**, the District has developed other funding mechanisms in order to provide grant monies for its incentive programs; and

**WHEREAS**, on August 11, 2011, the District began accepting applications to approve for funding those projects deemed to be most suitable for vehicle license fees and other funding; and

**WHEREAS**, Participant has proposed a project that meets the eligibility criteria of the Public Benefit Grants Program, New Alternative Fuel Vehicle Purchase



1 Component and has been approved by the District for funding; and

2                   **WHEREAS**, Participant represents that it is willing and able to perform the  
3 activities set forth herein.

4                   **NOW, THEREFORE**, based on their mutual promises, covenants, and  
5 conditions, the parties hereby agree as follows:

6 **1. PROJECT**

7                   The Participant agrees to purchase and place into service the specified  
8 new alternative fuel vehicle as set forth in Exhibit A attached hereto and incorporated  
9 herein. Participant agrees, that at the date of execution of this Agreement, Participant  
10 has not yet purchased or taken possession of said vehicle and agrees to furnish all  
11 labor, materials, equipment, licenses, permits, fees, and other incidentals necessary to  
12 perform and complete, per schedule, in a professional manner, the requirements  
13 described herein. Participant agrees and represents that purchase of the specified  
14 vehicle subject of this Agreement is not required by or to be used for compliance with  
15 any local, state, or federal rule or regulation, settlement agreement, mitigation  
16 agreement, memorandum of understanding (MOU), memorandum of agreement  
17 (MOA), or other legal mandate currently in effect. Participant waives all rights to any  
18 emission reduction credits that may accrue as a result of purchase of the specified  
19 vehicle.

20                   In the event of any conflict between or among the terms and conditions of  
21 this Agreement and the exhibit incorporated herein, such conflict shall be resolved by  
22 giving precedence in the following order of priority:

- 23                                   1. To the text of this Agreement
- 24                                   2. Exhibit to this Agreement

25 **2. TIMETABLE/PERIOD OF PERFORMANCE**

26                   Participant shall purchase and place the new alternative fuel vehicle into  
27 service, and submit all final claims as outlined in Paragraph 3, **no later than one (1)**  
28 **year from the execution date of this Agreement.** If the Participant cannot meet the

1 project timetable as set forth herein, the Participant must notify the District in writing and  
2 request to amend the Agreement to provide the Participant additional time to meet all  
3 performance requirements under the Agreement. Such request is subject to review and  
4 approval by the District. Participant agrees to amend the Agreement as necessary, if  
5 requested by the District, to ensure the project is completed within the timetable  
6 approved by the District.

7           A.     **Agreement Period:** The Participant shall own and operate the new  
8 alternative fuel vehicle purchased under this Agreement according to the terms of this  
9 Agreement for no less than three (3) years from the date in which the vehicle is first  
10 placed into service.

11 **3.     COMPENSATION**

12           The total obligation of the District under this Agreement shall not exceed  
13 **Twenty Thousand And 00/100 dollars (\$20,000.00)** for the purchase of the new  
14 alternative fuel vehicle identified in Exhibit A. The maximum funding provided for the  
15 vehicle is limited to the corresponding Eligible Amount identified in Exhibit A.

16           Participant shall obtain through other sources sufficient additional monies  
17 to fund the total cost of the vehicle. In the event funding from other sources for the total  
18 cost of the vehicle is not received by Participant, District reserves the right to terminate  
19 or re-negotiate this Agreement.

20           A.     **Payments:** Advance payments shall not be permitted. The District  
21 shall issue payment to Participant upon receipt of a properly supported and verified  
22 claim for payment as specified in the Public Benefit Grants Program, New Alternative  
23 Fuel Vehicle Purchase Component payment procedures document. The payment  
24 procedures document shall be provided to Participant by the District.

25           Payment is for reimbursement to the Participant for the purchase of the  
26 new alternative fuel vehicle and funding shall only be allowed toward the purchase of  
27 the specific vehicle described in Exhibit A. Participant may choose to lease the vehicle  
28 with a minimum lease term of thirty-six (36) months. The District reserves the right to



1 reduce the funding paid to the Participant if it is determined that the actual invoiced  
 2 costs paid by the Participant for the purchase of the new vehicle, or the total amount to  
 3 be paid over the lease term, is less than the Total Eligible Amount specified in Exhibit  
 4 A. The District also reserves the right to reduce the funding if the Participant receives  
 5 or will receive co-funding from a third party that, in addition to the District's funding,  
 6 exceeds the total invoiced cost of the new alternative fuel vehicle purchased under this  
 7 Agreement. Participant is required to disclose all such information to the District prior to  
 8 the execution date of this Agreement. The Participant will not be reimbursed by the  
 9 District for the purchase of the new alternative fuel vehicle if the Participant has  
 10 purchased or taken possession of the said new vehicle prior to the execution date of  
 11 this Agreement.

12 Concurrently with the submission of any claim for payment, Participant  
 13 shall certify (through copies of invoices issued, sales or lease contracts, checks,  
 14 receipts, and the like) that complete payment has been made or invoiced. Participant  
 15 understands that any payment received from the District to fund the vehicle in this  
 16 Agreement may be subject to taxation and the District will issue a form 1099 to the  
 17 Participant. Any tax liability on the funds provided by the District shall be the sole  
 18 responsibility of the Participant.

19 B. **Surplus Funds:** Any compensation, which is not expended by  
 20 Participant pursuant to the terms and conditions of this Agreement by the project  
 21 completion date, shall automatically revert to District. Only expenditures incurred by  
 22 Participant in the direct performance of this Agreement will be reimbursed by District.

23 **4. NON-ALLOCATION OF FUNDS**

24 The terms of this Agreement are contingent on the approval and receipt  
 25 of funds by the appropriating government agency. Should sufficient funds not be  
 26 allocated, the services provided may be modified or this Agreement terminated at any  
 27 time by giving Participant thirty (30) days' prior written notice.

28 **5. ANNUAL REPORTING**

1 Participant shall submit annual reports on the vehicle that include the  
2 following information:

- 3 1. Participant contact information;
- 4 2. Proof of current California registration for the new alternative  
5 fuel vehicle (on-road only);
- 6 3. Proof of insurance as required by paragraph 11.
- 7 4. Annual miles or hours traveled (including mileage/activity or  
8 hour/activity logs for documentation);
- 9 5. Summary of maintenance performed;
- 10 6. Any other pertinent information requested by the District on a  
11 form to be provided to the Participant by the District.

12 Annual reporting will be required for three (3) subsequent years following  
13 the purchase of the new alternative fuel vehicle. The first year annual report is due on  
14 the anniversary date of when the new alternative fuel vehicle was first placed into  
15 service and for each ensuing year thereafter. Noncompliance with the reporting  
16 requirements shall result in on-site monitoring by District personnel and will impact the  
17 Participant's ability to receive funding from the District for future projects. Participants  
18 with annual reports more than six (6) months late will not be granted any additional grant  
19 funds from the District until all reports are satisfactorily submitted.

20 The District or representative designated by the District reserves the right  
21 to monitor the vehicle, enforce the terms of this Agreement at any time during the  
22 Agreement Period specified in subparagraph 2.A, and pursue repayment of funds for  
23 non-compliance within the terms and conditions of this Agreement or applicable state  
24 laws or regulations.

## 25 6. TERMINATION

26 A. **Breach of Agreement:** District may immediately suspend or  
27 terminate this Agreement, in whole or in part, where in the determination of District there  
28 is:

- 1 1. An illegal or improper use of funds;
- 2 2. A failure to comply with any term of this Agreement;
- 3 3. A substantially incorrect or incomplete annual report submitted
- 4 to the District;

5 In no event shall any payment by District constitute a waiver by District of  
 6 any breach of this Agreement or any default, which may then exist on the part of  
 7 Participant. Neither shall such payment impair or prejudice any remedy available to the  
 8 District with respect to the breach or default. District shall have the right to demand of  
 9 Participant the repayment to the District of any funds disbursed to Participant under this  
 10 Agreement which in the judgment of District were not expended in accordance with the  
 11 terms of this Agreement. Participant shall promptly refund any such funds upon  
 12 demand.

13 In addition to immediate suspension or termination, District may impose  
 14 any other remedies available at law, in equity, or otherwise specified in this Agreement.  
 15 The District may prohibit Participant from participating in all other District and State grant  
 16 programs in the future.

17 B. **Without Cause:** Either party may terminate this Agreement at any  
 18 time upon giving the other party at least thirty (30) days' advance written notice of  
 19 intention to terminate. The District shall have the right to demand prompt repayment of  
 20 a portion or all monies expended under this Agreement as provided in paragraph 3 if  
 21 the Participant does not meet all obligations under this Agreement upon such  
 22 termination.

23 **7. MODIFICATION**

24 Any matters of this Agreement may be modified from time to time by the  
 25 written consent of all the parties without in any way affecting the remainder.

26 **8. INDEPENDENT CONTRACTOR**

27 In performance of the work, duties, and obligations assumed by  
 28 Participant (also referred to in this section as 'Contractor') under this Agreement, it is

1 mutually understood and agreed that Contractor, including any and all of Contractor's  
 2 officers, agents, and employees, will at all times be acting and performing as an  
 3 independent contractor and shall act in an independent capacity and not as an officer,  
 4 agent, servant, employee, joint venture, partner, or associate of District or ARB.  
 5 Furthermore, District shall have no right to control or supervise or direct the manner or  
 6 method by which Contractor shall perform its work and function. However, District shall  
 7 retain the right to administer this Agreement so as to verify that Contractor is performing  
 8 its obligations in accordance to the terms and conditions thereof. Contractor and District  
 9 shall comply with all applicable provisions of law and the rules and regulations, if any,  
 10 of governmental authorities having jurisdiction over matters the subject thereof.

11 Because of its status as an independent contractor, Contractor shall have  
 12 absolutely no right to employment rights and benefits available to District employees.  
 13 Contractor shall be solely liable and responsible for providing to, or on behalf of, itself  
 14 all legally required employee benefits. In addition, Contractor shall be solely responsible  
 15 and save District harmless from all matters relating to payment of Contractor's  
 16 employees, including compliance with social security, withholding, and all other  
 17 regulations governing such matters. It is acknowledged that during the term of this  
 18 Agreement, Contractor may be providing services to others unrelated to District or to  
 19 this Agreement.

20 **9. NON-ASSIGNMENT**

21 Participant may not assign, sell, transfer, license, or subcontract any rights  
 22 or obligations to a third party within or outside of the District's boundaries without the  
 23 express prior consent of the District for the duration of the Agreement Period specified  
 24 in subparagraph 2.A. If the Participant sells or transfers ownership of the vehicle or any  
 25 portion thereof for any reason, or is required to replace the vehicle with a cleaner vehicle  
 26 prior to the end of the Agreement Period, the Participant must request and receive  
 27 written consent from the District prior to selling or transferring ownership of the vehicle  
 28 or any portion thereof.

1 Prior to completing the transaction, the Participant understands that it is  
2 responsible to inform the party purchasing the vehicle of the Agreement provisions and  
3 disclose the remaining Agreement term. The Participant shall be responsible for  
4 establishing an agreement between the new owner and District in order to facilitate the  
5 transfer of the Agreement provisions and terms. The Participant shall provide the  
6 prospective new owner with valid contact information for the District so the new owner  
7 can assume legal responsibility under the original Agreement or enter into a new  
8 Agreement with the District, for the remainder of the Agreement Period. Participant  
9 understands that they shall not be relieved of their legal obligation to fulfill the conditions  
10 of this Agreement unless the new owner has assumed responsibility through an  
11 executed agreement with the District.

#### 12 **10. INDEMNIFICATION**

13 Participant agrees to indemnify, save, hold harmless, and at District's  
14 request, defend the District, its boards, committees, representatives, officers, agents,  
15 and employees from and against any and all costs and expenses (including reasonable  
16 attorneys' fees and litigation costs), damages, liabilities, claims, and losses (whether in  
17 contract, tort, or strict liability, including, but not limited to, personal injury, death, and  
18 property damage) which arise or are alleged to arise directly or indirectly from any act  
19 or omission of Participant, its officers, agents, sub participants, or employees in their  
20 performance of this Agreement, or out of the operations of the Participant.

#### 21 **11. INSURANCE AND VEHICLE WARRANTY**

22 Participant is responsible for securing warranty and maintaining  
23 replacement value insurance on the new alternative fuel vehicle for the duration of the  
24 Agreement Period specified in subparagraph 2.A. The new alternative fuel vehicle  
25 purchased through this Agreement must not be tampered with or modified in any such  
26 manner than would void the warranty of the vehicle. Insurance coverage must be  
27 sufficient to repay the District's investment in case major damage to the new alternative  
28 fuel vehicle occurs during the Agreement Period. A copy of the current insurance for

1 the vehicle purchased under this Agreement is required to be submitted annually with  
2 the Participant's annual report.

3 In the event that the new alternative fuel vehicle purchased under this  
4 Agreement is in an accident, stolen, destroyed, or otherwise rendered temporarily or  
5 permanently inoperable, the Participant must immediately inform the District of such  
6 damage(s) and repair or replace the vehicles within three (3) months from the date of  
7 the occurrence at the Participant's expense and to the standards which meet all  
8 program requirements for the remainder of the Participant's obligation under this  
9 Agreement.

10 If the Participant repairs a vehicle rendered temporarily inoperable, said  
11 repairs shall include any and all repairs necessary to restore the vehicle and any  
12 optional equipment purchased under this Agreement to a reasonable condition. If the  
13 Participant replaces a vehicle rendered permanently inoperable; said replacement shall  
14 include an equivalent vehicle that, at a minimum, meets all program eligibility  
15 requirements, including emission level, Gross Vehicle Weight Rating (GVWR), etcetera.  
16 As the replacement of a vehicle may require an amendment to the existing Agreement,  
17 the Participant must receive prior authorization from the District in advance of any  
18 purchases, and must provide any and all replacement vehicle information to the District.

19 In the event the Participant does not repair or replace vehicle that  
20 becomes inoperable to fulfill the Agreement Period specified in subparagraph 2.A, the  
21 District may undertake actions pursuant to this Agreement, including recouping a  
22 portion or all incentive funds provided for the vehicle in question.

23 **12. RECORD KEEPING**

24 Participant shall maintain records sufficient to provide, on an annual basis,  
25 information regarding annual mileage, fuel usage, invoices, general maintenance  
26 details, correspondence associated with the application, award, agreement, monitoring,  
27 enforcement, and reporting requirements and any other available information that may  
28 be deemed pertinent to the evaluation of the program for at least two (2) years after the

1 equipment project term or three (3) years after final payment, whichever is later.  
2 Records shall be readily available and accessible to the District, or District designated  
3 representative, upon request for the purposes of ongoing evaluations or auditing.

4 **13. NOTICES**

5 The persons and their addresses having authority to give and receive  
6 notices under this Agreement are as follows:

7 <b>PARTICIPANT</b>	<b>DISTRICT</b>
8 9 <b>Dena Rizzardo</b> 10 <b>Chief Executive Officer</b> 11 <b>620 South K Street</b> 12 <b>Tulare, CA 93274</b>	13 <b>Samir Sheikh</b> 14 <b>Executive Director/APCO</b> 15 <b>1990 East Gettysburg Ave.</b> 16 <b>Fresno, CA 93726</b>

17 Any and all notices between District and Participant provided for or  
18 permitted under this Agreement or by law shall be in writing and shall be deemed duly  
19 served when personally delivered to one of the parties, or in lieu of such personal  
20 service, when deposited in the United States mail, postage prepared, addressed to such  
21 party.

22 **14. AUDITS AND INSPECTIONS**

23 In addition to enforcement by the District or designated representative(s)  
24 of the District, the District reserves the right to perform audits of vehicle and  
25 documentation and enforce the terms of this Agreement at any time during the  
26 Agreement term.

27 If, after audit, the District makes a determination that funds provided to the  
28 Participant pursuant to this Agreement were not spent in conformance with this  
Agreement or any other applicable provisions of law, the Participant agrees to  
immediately reimburse District all funds determined to have been expended not in  
conformance with said provisions.

///

**15. POLITICAL ACTIVITY PROHIBITED**

1 None of the funds, materials, property, or services provided under this  
2 Agreement shall be used for any political activity, or to further the election or defeat of  
3 any candidate for public office contrary to federal or state laws, statutes, regulations,  
4 rules, or guidelines.

5 **16. LOBBYING PROHIBITED**

6 None of the funds provided under this Agreement shall be used for  
7 publicity, lobbying, or propaganda purposes designed to support or defeat legislation  
8 before the Congress of the United States of America or the Legislature of the State of  
9 California.

10 **17. CONFLICT OF INTEREST**

11 No officer, employee, or agent of District who exercises any function or  
12 responsibility for planning and carrying out the services provided under this Agreement  
13 shall have any direct or indirect personal financial interest in this Agreement. Participant  
14 shall comply with all federal and state conflict of interest laws, statutes, and regulations,  
15 which shall be applicable to all parties and beneficiaries under this Agreement and any  
16 officer, agent, or employee of District.

17 **18. GOVERNING LAW**

18 This Agreement shall be governed in all respects by the laws of the State  
19 of California. Venue for any action arising out of this Agreement shall only be in Fresno  
20 County, California.

21 **19. COMPLIANCE WITH LAWS**

22 The Participant shall comply with all federal and state laws, statutes,  
23 regulations, rules, and guidelines which apply to its performance under this Agreement,  
24 including California driving eligibility and financial liability laws.

25 **20. BINDING ON SUCCESSORS**

26 This Agreement, including all covenants and conditions contained herein,  
27 shall be binding upon and inure to the benefit of the parties, including their respective  
28 successors-in-interest, assigns, and legal representatives.



1 **21. TIME IS OF THE ESSENCE**

2 It is understood that for Participant's performance under this Agreement,  
3 time is of the essence. The parties reasonably anticipate that Participant will, to the  
4 reasonable satisfaction of District, complete all activities provided herein within the time  
5 schedule outlined in this Agreement, provided that Participant is not caused  
6 unreasonable delay in such performance.

7 **22. DATA OWNERSHIP**

8 Upon termination or expiration of this Agreement, all data which is  
9 received, collected, produced, or developed by Participant under this Agreement shall  
10 become the exclusive property of District, provided, however, Participant shall be  
11 allowed to retain a copy of any non-confidential data received, collected, produced, or  
12 developed by Participant under this Agreement subject to District's exclusive ownership  
13 rights stated herein. Accordingly, Participant shall, if requested, surrender to District all  
14 such data which is in its possession (including its sub participants or agents), without  
15 any reservation of right or title, not otherwise enumerated herein.

16 District shall have the right at reasonable times during the term of this  
17 Agreement to inspect and reproduce any data received, collected, produced, or  
18 developed by Participant under this Agreement. No reports, professional papers,  
19 information, inventions, improvements, discoveries, or data obtained, prepared,  
20 assembled, or developed by Participant, pursuant to this Agreement, shall be released  
21 or made available (except to District) without prior, express written approval of District  
22 while this Agreement is in force, and except as otherwise required under the California  
23 Public Records Act.

24 **23. NO THIRD-PARTY BENEFICIARIES**

25 Notwithstanding anything else stated to the contrary herein, it is  
26 understood that Participant's services and activities under this Agreement are being  
27 rendered only for the benefit of District, and no other person, firm, corporation, or entity  
28 shall be deemed an intended third-party beneficiary of this Agreement.

1 **24. SEVERABILITY**

2 In the event that any one or more of the provisions contained in this  
3 Agreement shall for any reason be held to be unenforceable in any respect by a court  
4 of competent jurisdiction, such holding shall not affect any other provisions of this  
5 Agreement, and the Agreement shall then be construed as if such unenforceable  
6 provisions are not a part hereof.

7 **25. ENTIRE AGREEMENT**

8 This Agreement constitutes the entire agreement between Participant and  
9 District with respect to the subject matter hereof and supersedes all previous  
10 negotiations, proposals, commitments, writings, advertisements, publications, and  
11 understandings of any nature whatsoever unless expressly included in this Agreement.

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**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed as of the day and year first hereinabove written.

**PARTICIPANT**

**DISTRICT**

**24th District Agricultural Association  
DBA Tulare County Fair**

**San Joaquin Valley Air Pollution  
Control District**

DocuSigned by:  
*Dena Rizzardo*  
Dena Rizzardo

DocuSigned by:  
*Sherry Gill for*  
Samir Sheikh  
Executive Director/APCO

**Approved as to legal form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Annette Ballatore*  
Annette A. Ballatore  
District Counsel

**Approved as to accounting form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Ryan Buchanan*  
Ryan Buchanan  
Director of Administrative Services

**For accounting use only:**  
Program: 282  
Account No.: \_\_\_\_\_

**24th District Agricultural Association DBA Tulare County Fair**

**SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT**

**Public Benefit Grants Program**

**New Alternative Fuel Vehicle Purchase Component**

**Application Number:** G-151015

**Vehicle Make:** Columbia

**Vehicle Model:** Journeyman

**Vehicle Model Year:** 2023

**Vehicle Type:** Battery-Electric

**Maximum Eligible Amount:** \$20,000

Agreement No. **G-151017-A1**

**SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT**  
**PUBLIC BENEFIT GRANTS PROGRAM**  
**FUNDING AGREEMENT**  
**(New Alternative Fuel Vehicle Purchase)**

This Agreement is made and entered into this 11th day of July, 2023, by and between the SAN JOAQUIN VALLEY UNIFIED AIR POLLUTION CONTROL DISTRICT, a unified air pollution control district formed pursuant to California Health and Safety Code section 40150 et seq. (District), and **24th District Agricultural Association DBA Tulare County Fair** (Participant).

**WITNESSETH:**

**WHEREAS**, the California Clean Air Act (CCAA) requires local air pollution control districts to reduce emissions from motor vehicles;

**WHEREAS**, AB 2766, AB 923, SB 709, and AB 2522 authorize districts to impose fees upon certain registered motor vehicles within the district, and the governing board of the District has imposed said fees;

**WHEREAS**, said legislation requires District to use said funds for activities related to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988; and

**WHEREAS**, the District has developed other funding mechanisms in order to provide grant monies for its incentive programs; and

**WHEREAS**, on August 11, 2011, the District began accepting applications to approve for funding those projects deemed to be most suitable for vehicle license fees and other funding; and

**WHEREAS**, Participant has proposed a project that meets the eligibility criteria of the Public Benefit Grants Program, New Alternative Fuel Vehicle Purchase



1 Component and has been approved by the District for funding; and

2                   **WHEREAS**, Participant represents that it is willing and able to perform the  
3 activities set forth herein.

4                   **NOW, THEREFORE**, based on their mutual promises, covenants, and  
5 conditions, the parties hereby agree as follows:

6 **1. PROJECT**

7                   The Participant agrees to purchase and place into service the specified  
8 new alternative fuel vehicle as set forth in Exhibit A attached hereto and incorporated  
9 herein. Participant agrees, that at the date of execution of this Agreement, Participant  
10 has not yet purchased or taken possession of said vehicle and agrees to furnish all  
11 labor, materials, equipment, licenses, permits, fees, and other incidentals necessary to  
12 perform and complete, per schedule, in a professional manner, the requirements  
13 described herein. Participant agrees and represents that purchase of the specified  
14 vehicle subject of this Agreement is not required by or to be used for compliance with  
15 any local, state, or federal rule or regulation, settlement agreement, mitigation  
16 agreement, memorandum of understanding (MOU), memorandum of agreement  
17 (MOA), or other legal mandate currently in effect. Participant waives all rights to any  
18 emission reduction credits that may accrue as a result of purchase of the specified  
19 vehicle.

20                   In the event of any conflict between or among the terms and conditions of  
21 this Agreement and the exhibit incorporated herein, such conflict shall be resolved by  
22 giving precedence in the following order of priority:

- 23                                   1. To the text of this Agreement
- 24                                   2. Exhibit to this Agreement

25 **2. TIMETABLE/PERIOD OF PERFORMANCE**

26                   Participant shall purchase and place the new alternative fuel vehicle into  
27 service, and submit all final claims as outlined in Paragraph 3, **no later than one (1)**  
28 **year from the execution date of this Agreement.** If the Participant cannot meet the

1 project timetable as set forth herein, the Participant must notify the District in writing and  
2 request to amend the Agreement to provide the Participant additional time to meet all  
3 performance requirements under the Agreement. Such request is subject to review and  
4 approval by the District. Participant agrees to amend the Agreement as necessary, if  
5 requested by the District, to ensure the project is completed within the timetable  
6 approved by the District.

7           A.     **Agreement Period:** The Participant shall own and operate the new  
8 alternative fuel vehicle purchased under this Agreement according to the terms of this  
9 Agreement for no less than three (3) years from the date in which the vehicle is first  
10 placed into service.

11 **3.     COMPENSATION**

12           The total obligation of the District under this Agreement shall not exceed  
13 **Nineteen Thousand Six Hundred Fifty-Five And 76/100 dollars (\$19,655.76)** for the  
14 purchase of the new alternative fuel vehicle identified in Exhibit A. The maximum  
15 funding provided for the vehicle is limited to the corresponding Eligible Amount identified  
16 in Exhibit A.

17           Participant shall obtain through other sources sufficient additional monies  
18 to fund the total cost of the vehicle. In the event funding from other sources for the total  
19 cost of the vehicle is not received by Participant, District reserves the right to terminate  
20 or re-negotiate this Agreement.

21           A.     **Payments:** Advance payments shall not be permitted. The District  
22 shall issue payment to Participant upon receipt of a properly supported and verified  
23 claim for payment as specified in the Public Benefit Grants Program, New Alternative  
24 Fuel Vehicle Purchase Component payment procedures document. The payment  
25 procedures document shall be provided to Participant by the District.

26           Payment is for reimbursement to the Participant for the purchase of the  
27 new alternative fuel vehicle and funding shall only be allowed toward the purchase of  
28 the specific vehicle described in Exhibit A. Participant may choose to lease the vehicle

1 with a minimum lease term of thirty-six (36) months. The District reserves the right to  
 2 reduce the funding paid to the Participant if it is determined that the actual invoiced  
 3 costs paid by the Participant for the purchase of the new vehicle, or the total amount to  
 4 be paid over the lease term, is less than the Total Eligible Amount specified in Exhibit  
 5 A. The District also reserves the right to reduce the funding if the Participant receives  
 6 or will receive co-funding from a third party that, in addition to the District's funding,  
 7 exceeds the total invoiced cost of the new alternative fuel vehicle purchased under this  
 8 Agreement. Participant is required to disclose all such information to the District prior to  
 9 the execution date of this Agreement. The Participant will not be reimbursed by the  
 10 District for the purchase of the new alternative fuel vehicle if the Participant has  
 11 purchased or taken possession of the said new vehicle prior to the execution date of  
 12 this Agreement.

13 Concurrently with the submission of any claim for payment, Participant  
 14 shall certify (through copies of invoices issued, sales or lease contracts, checks,  
 15 receipts, and the like) that complete payment has been made or invoiced. Participant  
 16 understands that any payment received from the District to fund the vehicle in this  
 17 Agreement may be subject to taxation and the District will issue a form 1099 to the  
 18 Participant. Any tax liability on the funds provided by the District shall be the sole  
 19 responsibility of the Participant.

20 **B. Surplus Funds:** Any compensation, which is not expended by  
 21 Participant pursuant to the terms and conditions of this Agreement by the project  
 22 completion date, shall automatically revert to District. Only expenditures incurred by  
 23 Participant in the direct performance of this Agreement will be reimbursed by District.

24 **4. NON-ALLOCATION OF FUNDS**

25 The terms of this Agreement are contingent on the approval and receipt  
 26 of funds by the appropriating government agency. Should sufficient funds not be  
 27 allocated, the services provided may be modified or this Agreement terminated at any  
 28 time by giving Participant thirty (30) days' prior written notice.



1 **5. ANNUAL REPORTING**

2 Participant shall submit annual reports on the vehicle that include the  
3 following information:

- 4 1. Participant contact information;
- 5 2. Proof of current California registration for the new alternative  
6 fuel vehicle (on-road only);
- 7 3. Proof of insurance as required by paragraph 11.
- 8 4. Annual miles or hours traveled (including mileage/activity or  
9 hour/activity logs for documentation);
- 10 5. Summary of maintenance performed;
- 11 6. Any other pertinent information requested by the District on a  
12 form to be provided to the Participant by the District.

13 Annual reporting will be required for three (3) subsequent years following  
14 the purchase of the new alternative fuel vehicle. The first year annual report is due on  
15 the anniversary date of when the new alternative fuel vehicle was first placed into  
16 service and for each ensuing year thereafter. Noncompliance with the reporting  
17 requirements shall result in on-site monitoring by District personnel and will impact the  
18 Participant's ability to receive funding from the District for future projects. Participants  
19 with annual reports more than six (6) months late will not be granted any additional grant  
20 funds from the District until all reports are satisfactorily submitted.

21 The District or representative designated by the District reserves the right  
22 to monitor the vehicle, enforce the terms of this Agreement at any time during the  
23 Agreement Period specified in subparagraph 2.A, and pursue repayment of funds for  
24 non-compliance within the terms and conditions of this Agreement or applicable state  
25 laws or regulations.

26 **6. TERMINATION**

27 **A. Breach of Agreement:** District may immediately suspend or  
28 terminate this Agreement, in whole or in part, where in the determination of District there

1 is:

- 2 1. An illegal or improper use of funds;
- 3 2. A failure to comply with any term of this Agreement;
- 4 3. A substantially incorrect or incomplete annual report submitted
- 5 to the District;

6 In no event shall any payment by District constitute a waiver by District of  
 7 any breach of this Agreement or any default, which may then exist on the part of  
 8 Participant. Neither shall such payment impair or prejudice any remedy available to the  
 9 District with respect to the breach or default. District shall have the right to demand of  
 10 Participant the repayment to the District of any funds disbursed to Participant under this  
 11 Agreement which in the judgment of District were not expended in accordance with the  
 12 terms of this Agreement. Participant shall promptly refund any such funds upon  
 13 demand.

14 In addition to immediate suspension or termination, District may impose  
 15 any other remedies available at law, in equity, or otherwise specified in this Agreement.  
 16 The District may prohibit Participant from participating in all other District and State grant  
 17 programs in the future.

18 B. **Without Cause:** Either party may terminate this Agreement at any  
 19 time upon giving the other party at least thirty (30) days' advance written notice of  
 20 intention to terminate. The District shall have the right to demand prompt repayment of  
 21 a portion or all monies expended under this Agreement as provided in paragraph 3 if  
 22 the Participant does not meet all obligations under this Agreement upon such  
 23 termination.

24 **7. MODIFICATION**

25 Any matters of this Agreement may be modified from time to time by the  
 26 written consent of all the parties without in any way affecting the remainder.

27 **8. INDEPENDENT CONTRACTOR**

28 In performance of the work, duties, and obligations assumed by

1 Participant (also referred to in this section as 'Contractor') under this Agreement, it is  
 2 mutually understood and agreed that Contractor, including any and all of Contractor's  
 3 officers, agents, and employees, will at all times be acting and performing as an  
 4 independent contractor and shall act in an independent capacity and not as an officer,  
 5 agent, servant, employee, joint venture, partner, or associate of District or ARB.  
 6 Furthermore, District shall have no right to control or supervise or direct the manner or  
 7 method by which Contractor shall perform its work and function. However, District shall  
 8 retain the right to administer this Agreement so as to verify that Contractor is performing  
 9 its obligations in accordance to the terms and conditions thereof. Contractor and District  
 10 shall comply with all applicable provisions of law and the rules and regulations, if any,  
 11 of governmental authorities having jurisdiction over matters the subject thereof.

12 Because of its status as an independent contractor, Contractor shall have  
 13 absolutely no right to employment rights and benefits available to District employees.  
 14 Contractor shall be solely liable and responsible for providing to, or on behalf of, itself  
 15 all legally required employee benefits. In addition, Contractor shall be solely responsible  
 16 and save District harmless from all matters relating to payment of Contractor's  
 17 employees, including compliance with social security, withholding, and all other  
 18 regulations governing such matters. It is acknowledged that during the term of this  
 19 Agreement, Contractor may be providing services to others unrelated to District or to  
 20 this Agreement.

21 **9. NON-ASSIGNMENT**

22 Participant may not assign, sell, transfer, license, or subcontract any rights  
 23 or obligations to a third party within or outside of the District's boundaries without the  
 24 express prior consent of the District for the duration of the Agreement Period specified  
 25 in subparagraph 2.A. If the Participant sells or transfers ownership of the vehicle or any  
 26 portion thereof for any reason, or is required to replace the vehicle with a cleaner vehicle  
 27 prior to the end of the Agreement Period, the Participant must request and receive  
 28 written consent from the District prior to selling or transferring ownership of the vehicle

1 or any portion thereof.

2 Prior to completing the transaction, the Participant understands that it is  
3 responsible to inform the party purchasing the vehicle of the Agreement provisions and  
4 disclose the remaining Agreement term. The Participant shall be responsible for  
5 establishing an agreement between the new owner and District in order to facilitate the  
6 transfer of the Agreement provisions and terms. The Participant shall provide the  
7 prospective new owner with valid contact information for the District so the new owner  
8 can assume legal responsibility under the original Agreement or enter into a new  
9 Agreement with the District, for the remainder of the Agreement Period. Participant  
10 understands that they shall not be relieved of their legal obligation to fulfill the conditions  
11 of this Agreement unless the new owner has assumed responsibility through an  
12 executed agreement with the District.

#### 13 **10. INDEMNIFICATION**

14 Participant agrees to indemnify, save, hold harmless, and at District's  
15 request, defend the District, its boards, committees, representatives, officers, agents,  
16 and employees from and against any and all costs and expenses (including reasonable  
17 attorneys' fees and litigation costs), damages, liabilities, claims, and losses (whether in  
18 contract, tort, or strict liability, including, but not limited to, personal injury, death, and  
19 property damage) which arise or are alleged to arise directly or indirectly from any act  
20 or omission of Participant, its officers, agents, sub participants, or employees in their  
21 performance of this Agreement, or out of the operations of the Participant.

#### 22 **11. INSURANCE AND VEHICLE WARRANTY**

23 Participant is responsible for securing warranty and maintaining  
24 replacement value insurance on the new alternative fuel vehicle for the duration of the  
25 Agreement Period specified in subparagraph 2.A. The new alternative fuel vehicle  
26 purchased through this Agreement must not be tampered with or modified in any such  
27 manner than would void the warranty of the vehicle. Insurance coverage must be  
28 sufficient to repay the District's investment in case major damage to the new alternative

1 fuel vehicle occurs during the Agreement Period. A copy of the current insurance for  
2 the vehicle purchased under this Agreement is required to be submitted annually with  
3 the Participant's annual report.

4 In the event that the new alternative fuel vehicle purchased under this  
5 Agreement is in an accident, stolen, destroyed, or otherwise rendered temporarily or  
6 permanently inoperable, the Participant must immediately inform the District of such  
7 damage(s) and repair or replace the vehicles within three (3) months from the date of  
8 the occurrence at the Participant's expense and to the standards which meet all  
9 program requirements for the remainder of the Participant's obligation under this  
10 Agreement.

11 If the Participant repairs a vehicle rendered temporarily inoperable, said  
12 repairs shall include any and all repairs necessary to restore the vehicle and any  
13 optional equipment purchased under this Agreement to a reasonable condition. If the  
14 Participant replaces a vehicle rendered permanently inoperable; said replacement shall  
15 include an equivalent vehicle that, at a minimum, meets all program eligibility  
16 requirements, including emission level, Gross Vehicle Weight Rating (GVWR), etcetera.  
17 As the replacement of a vehicle may require an amendment to the existing Agreement,  
18 the Participant must receive prior authorization from the District in advance of any  
19 purchases, and must provide any and all replacement vehicle information to the District.

20 In the event the Participant does not repair or replace vehicle that  
21 becomes inoperable to fulfill the Agreement Period specified in subparagraph 2.A, the  
22 District may undertake actions pursuant to this Agreement, including recouping a  
23 portion or all incentive funds provided for the vehicle in question.

## 24 **12. RECORD KEEPING**

25 Participant shall maintain records sufficient to provide, on an annual basis,  
26 information regarding annual mileage, fuel usage, invoices, general maintenance  
27 details, correspondence associated with the application, award, agreement, monitoring,  
28 enforcement, and reporting requirements and any other available information that may

1 be deemed pertinent to the evaluation of the program for at least two (2) years after the  
2 equipment project term or three (3) years after final payment, whichever is later.  
3 Records shall be readily available and accessible to the District, or District designated  
4 representative, upon request for the purposes of ongoing evaluations or auditing.

5 **13. NOTICES**

6 The persons and their addresses having authority to give and receive  
7 notices under this Agreement are as follows:

8 <b>PARTICIPANT</b>	9 <b>DISTRICT</b>
10 <b>Dena Rizzardo</b> 11 <b>Chief Executive Officer</b> 12 <b>620 South K Street</b> 13 <b>Tulare, CA 93274</b>	14 <b>Samir Sheikh</b> 15 <b>Executive Director/APCO</b> 16 <b>1990 East Gettysburg Ave.</b> 17 <b>Fresno, CA 93726</b>

18 Any and all notices between District and Participant provided for or  
19 permitted under this Agreement or by law shall be in writing and shall be deemed duly  
20 served when personally delivered to one of the parties, or in lieu of such personal  
21 service, when deposited in the United States mail, postage prepared, addressed to such  
22 party.

23 **14. AUDITS AND INSPECTIONS**

24 In addition to enforcement by the District or designated representative(s)  
25 of the District, the District reserves the right to perform audits of vehicle and  
26 documentation and enforce the terms of this Agreement at any time during the  
27 Agreement term.

28 If, after audit, the District makes a determination that funds provided to the  
Participant pursuant to this Agreement were not spent in conformance with this  
Agreement or any other applicable provisions of law, the Participant agrees to  
immediately reimburse District all funds determined to have been expended not in  
conformance with said provisions.

///

1 **15. POLITICAL ACTIVITY PROHIBITED**

2 None of the funds, materials, property, or services provided under this  
3 Agreement shall be used for any political activity, or to further the election or defeat of  
4 any candidate for public office contrary to federal or state laws, statutes, regulations,  
5 rules, or guidelines.

6 **16. LOBBYING PROHIBITED**

7 None of the funds provided under this Agreement shall be used for  
8 publicity, lobbying, or propaganda purposes designed to support or defeat legislation  
9 before the Congress of the United States of America or the Legislature of the State of  
10 California.

11 **17. CONFLICT OF INTEREST**

12 No officer, employee, or agent of District who exercises any function or  
13 responsibility for planning and carrying out the services provided under this Agreement  
14 shall have any direct or indirect personal financial interest in this Agreement. Participant  
15 shall comply with all federal and state conflict of interest laws, statutes, and regulations,  
16 which shall be applicable to all parties and beneficiaries under this Agreement and any  
17 officer, agent, or employee of District.

18 **18. GOVERNING LAW**

19 This Agreement shall be governed in all respects by the laws of the State  
20 of California. Venue for any action arising out of this Agreement shall only be in Fresno  
21 County, California.

22 **19. COMPLIANCE WITH LAWS**

23 The Participant shall comply with all federal and state laws, statutes,  
24 regulations, rules, and guidelines which apply to its performance under this Agreement,  
25 including California driving eligibility and financial liability laws.

26 **20. BINDING ON SUCCESSORS**

27 This Agreement, including all covenants and conditions contained herein,  
28 shall be binding upon and inure to the benefit of the parties, including their respective

1 successors-in-interest, assigns, and legal representatives.

2 **21. TIME IS OF THE ESSENCE**

3 It is understood that for Participant's performance under this Agreement,  
4 time is of the essence. The parties reasonably anticipate that Participant will, to the  
5 reasonable satisfaction of District, complete all activities provided herein within the time  
6 schedule outlined in this Agreement, provided that Participant is not caused  
7 unreasonable delay in such performance.

8 **22. DATA OWNERSHIP**

9 Upon termination or expiration of this Agreement, all data which is  
10 received, collected, produced, or developed by Participant under this Agreement shall  
11 become the exclusive property of District, provided, however, Participant shall be  
12 allowed to retain a copy of any non-confidential data received, collected, produced, or  
13 developed by Participant under this Agreement subject to District's exclusive ownership  
14 rights stated herein. Accordingly, Participant shall, if requested, surrender to District all  
15 such data which is in its possession (including its sub participants or agents), without  
16 any reservation of right or title, not otherwise enumerated herein.

17 District shall have the right at reasonable times during the term of this  
18 Agreement to inspect and reproduce any data received, collected, produced, or  
19 developed by Participant under this Agreement. No reports, professional papers,  
20 information, inventions, improvements, discoveries, or data obtained, prepared,  
21 assembled, or developed by Participant, pursuant to this Agreement, shall be released  
22 or made available (except to District) without prior, express written approval of District  
23 while this Agreement is in force, and except as otherwise required under the California  
24 Public Records Act.

25 **23. NO THIRD-PARTY BENEFICIARIES**

26 Notwithstanding anything else stated to the contrary herein, it is  
27 understood that Participant's services and activities under this Agreement are being  
28 rendered only for the benefit of District, and no other person, firm, corporation, or entity



1 shall be deemed an intended third-party beneficiary of this Agreement.

2 **24. SEVERABILITY**

3 In the event that any one or more of the provisions contained in this  
4 Agreement shall for any reason be held to be unenforceable in any respect by a court  
5 of competent jurisdiction, such holding shall not affect any other provisions of this  
6 Agreement, and the Agreement shall then be construed as if such unenforceable  
7 provisions are not a part hereof.

8 **25. ENTIRE AGREEMENT**

9 This Agreement constitutes the entire agreement between Participant and  
10 District with respect to the subject matter hereof and supersedes all previous  
11 negotiations, proposals, commitments, writings, advertisements, publications, and  
12 understandings of any nature whatsoever unless expressly included in this Agreement.

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**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed as of the day and year first hereinabove written.

**PARTICIPANT**

**DISTRICT**

**24th District Agricultural Association  
DBA Tulare County Fair**

**San Joaquin Valley Air Pollution  
Control District**

DocuSigned by:  
*Dena Rizzardo*  
Dena Rizzardo

DocuSigned by:  
*Sheraz Gill for*  
Samir Sheikh  
Executive Director/APCO

**Approved as to legal form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Annette Ballatore*  
Annette A. Ballatore  
District Counsel

**Approved as to accounting form:**  
San Joaquin Valley Unified Air Pollution  
Control District

DocuSigned by:  
*Ryan Buchanan*  
Ryan Buchanan  
Director of Administrative Services

**For accounting use only:**  
Program: 282  
Account No.: \_\_\_\_\_

**24th District Agricultural Association DBA Tulare County Fair**

**SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT**  
**Public Benefit Grants Program**  
**New Alternative Fuel Vehicle Purchase Component**

Application Number: G-151017

Vehicle Make: Columbia

Vehicle Model: Payloader

Vehicle Model Year: 2023

Vehicle Type: Battery-Electric

Maximum Eligible Amount: \$19,655.76



# PROPOSED RESILIENCY CENTER





# PROPOSED RESILIENCY CENTER



# TULARE COUNTY FAIR

TULARE COUNTY FAIRGROUNDS



PROPOSED RESILIENCY CENTER



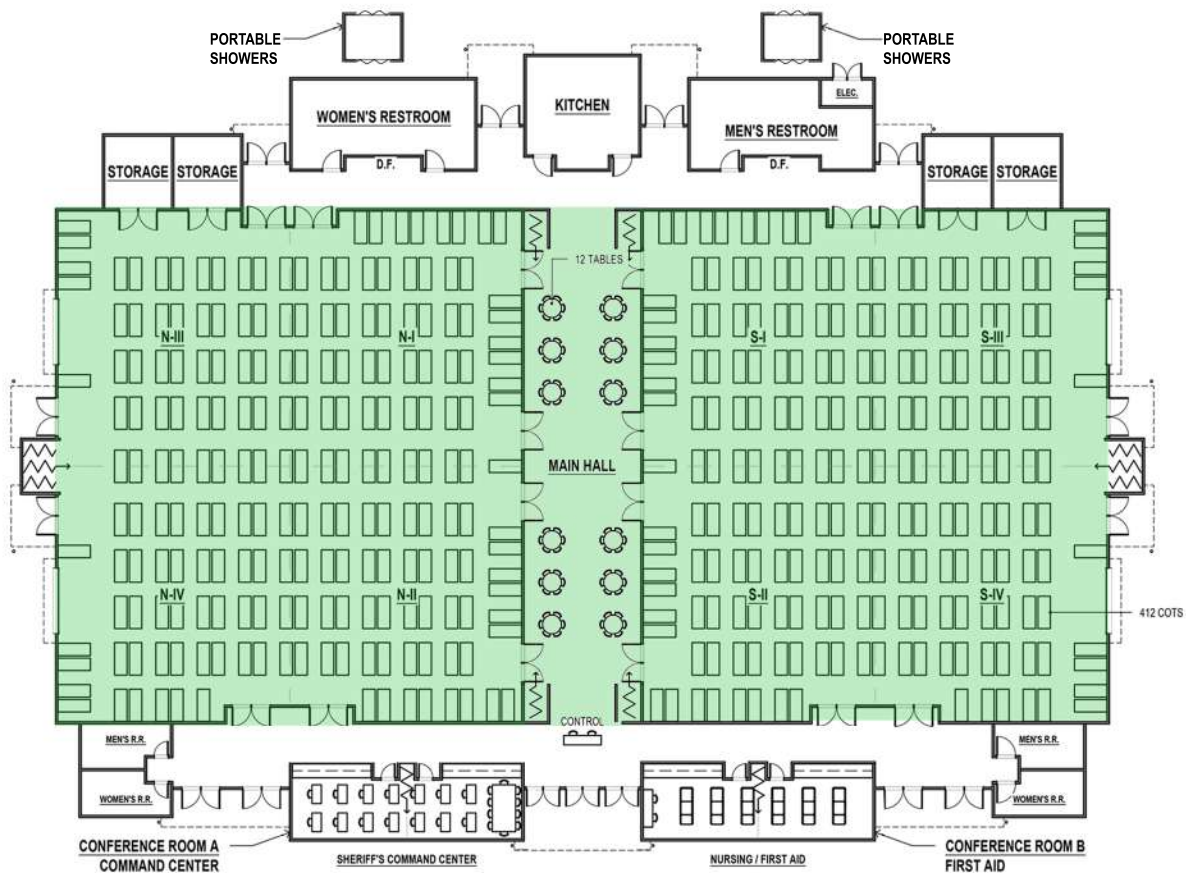
**EMERGENCY SHELTER**

**MAIN HALL**

- +/- 400 COTS
- LOUNGE / DINING AREA

**CONFERENCE ROOMS**

- SHERIFF COMMAND CENTER
- NURSE / FIRST AID CENTER



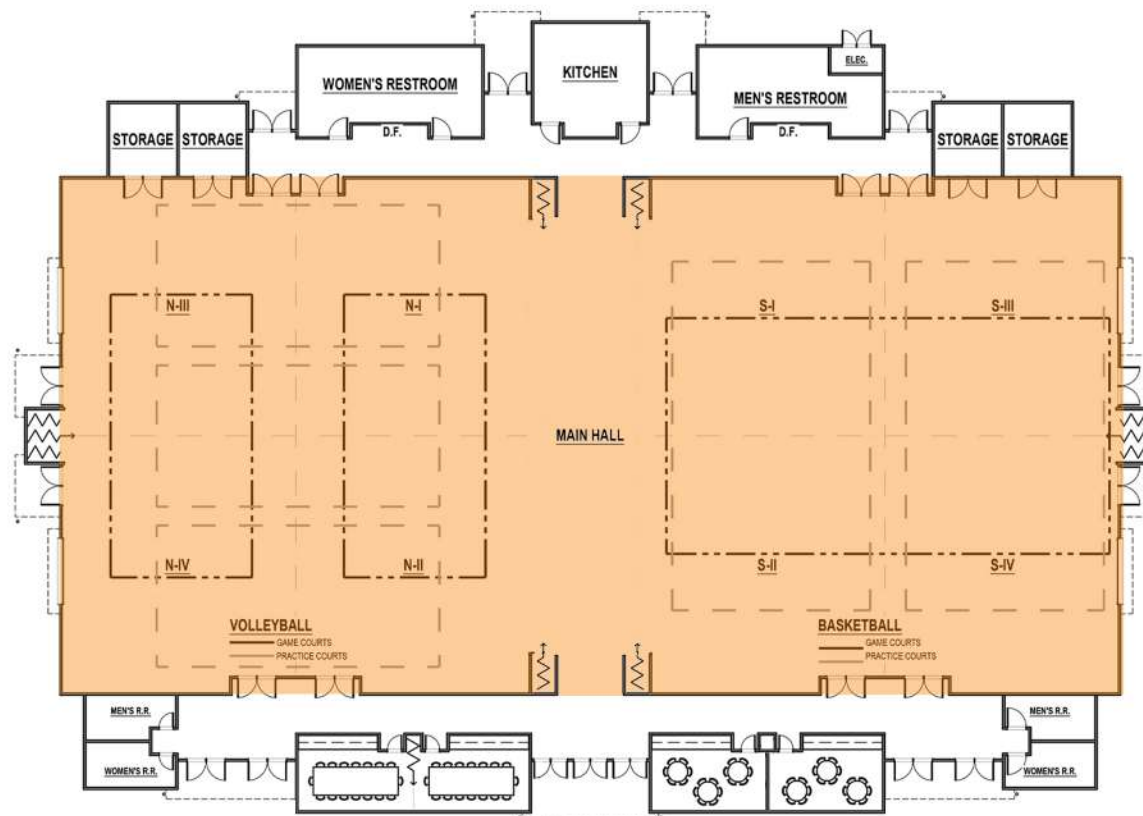
**VOLLEY/BASKETBALL COURTS**

**MAIN HALL**

- VOLLEYBALL:
  - 2 GAME COURTS
  - 3 PRACTICE COURTS
- BASKETBALL:
  - 1 GAME COURT
  - 2 PRACTICE COURTS

**CONFERENCE ROOMS**

- SMALL BANQUET ROOM A: +/- 30 - 32 SEATS
- SMALL BANQUET ROOM B: +/- 18 SEATS



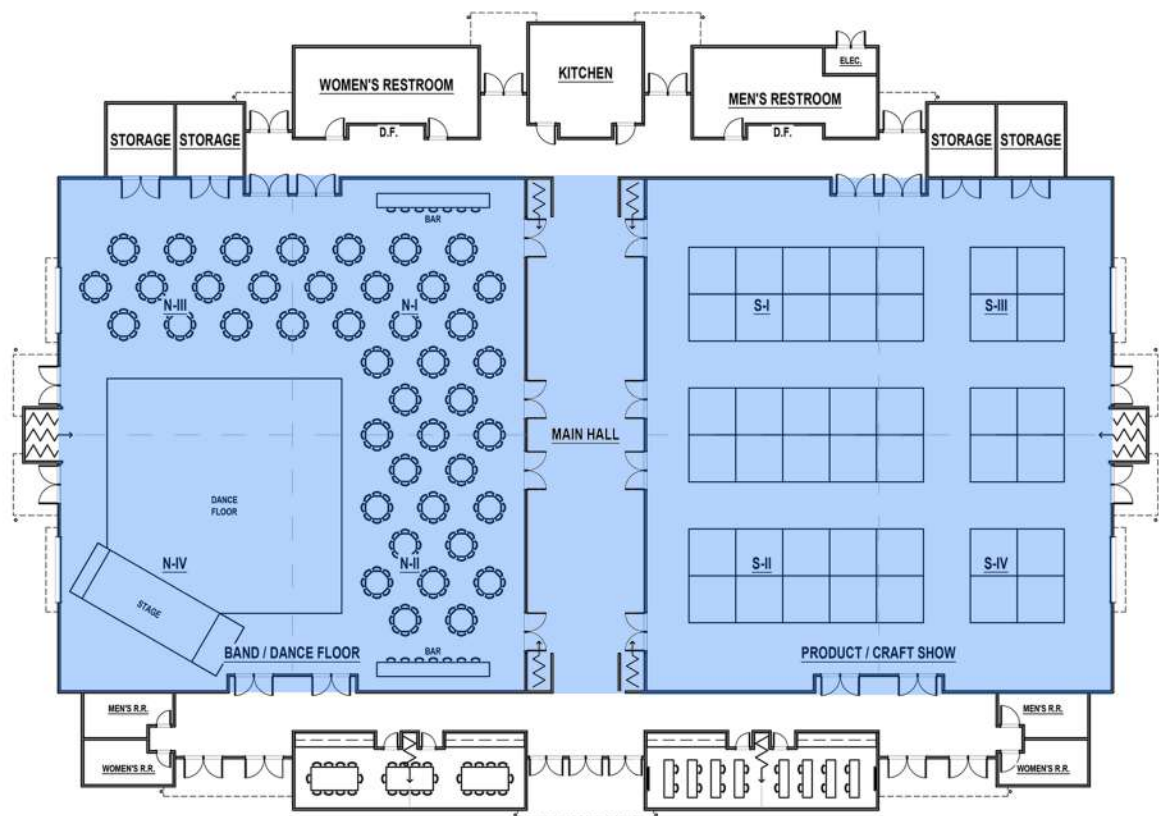
**DANCE / PRODUCT SHOW**

**MAIN HALL**

- BAND STAGE / DANCE ROOM: +/- 300 SEATS
- PRODUCT SHOWROOM: +/- 40-50 DISPLAY STATIONS

**CONFERENCE ROOMS**

- SMALL BANQUET ROOM: +/- 30 SEATS
- CONFERENCE / TRAINING ROOMS: +/- 16 - 24 DESK / SEATS



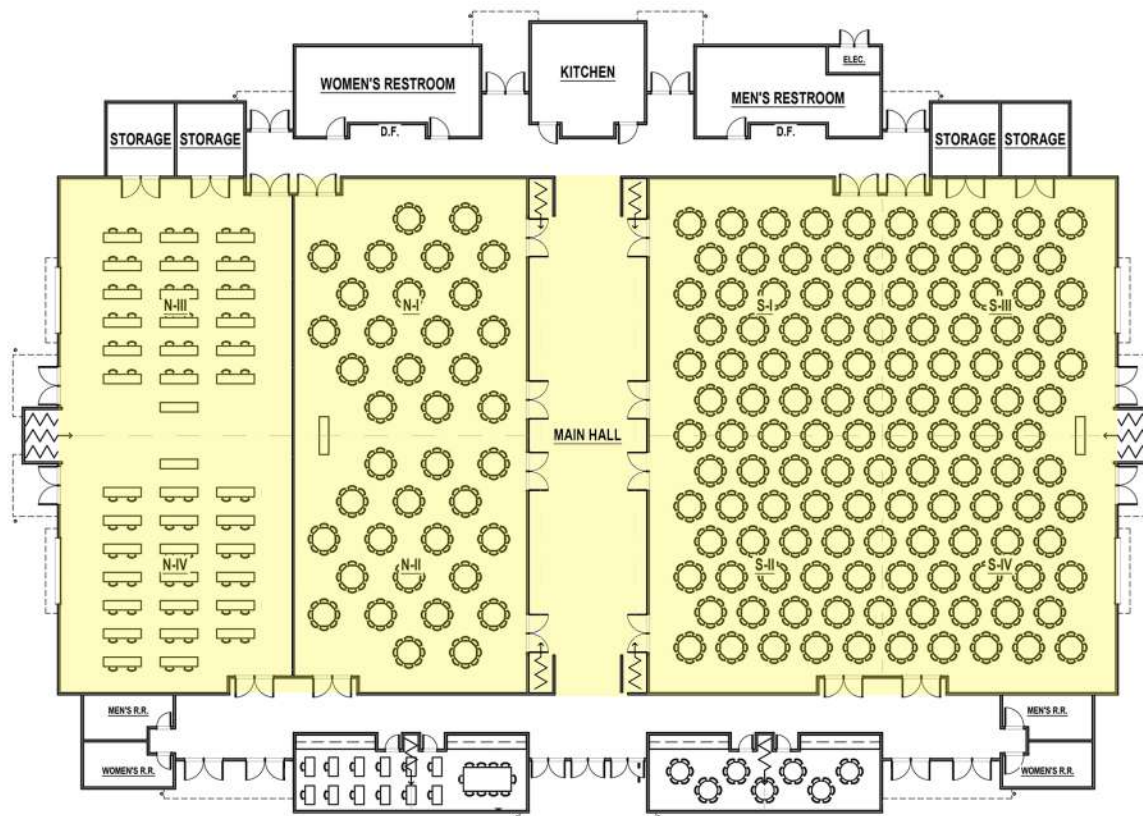
**CONFERENCE/BANQUET ROOMS**

**MAIN HALL**

- TRAINING / CONFERENCE +/- 40 - 1,200 DESK / SEATS
- BANQUET / MEETING ROOM: +/- 280 - 300 SEATS
- GRAND BANQUET: +/- 1,000 SEATS

**CONFERENCE ROOMS**

- SMALL TRAINING ROOM: +/- 8 - 12 DESK / SEATS
- SMALL DINING ROOM: +/- 10 TABLES



**PROPOSED RESILIENCY CENTER**



## CDFA Large Animals Panel Hosting Agreement

Based on funding secured through a grant from American Society for the Prevention of Cruelty to Animals and funding from the Community Resilience Centers Program, the California Department of Food and Agriculture's (CDFA) Fairs & Expositions Branch (F&E) has obtained large animal panels to be deployed at fairgrounds across the state to assist in emergency animal sheltering events.

As one of the fairgrounds selected to host these large animal panels, the following conditions shall apply to the storage and use of these panels:

- I. This fairground agrees to host these panels at the facility at no cost to CDFA and will keep them in working order and secure from theft or unauthorized use. Unless in use at the time, all panels shall be stored on the supplied shipping/storage racks be ready for transport upon request.
- II. While the primary use shall be for emergency sheltering events, the panels may be used for non-emergency events by this fairground or others nearby for limited durations. Transportation arrangements and the costs associated to and from these fairgrounds for non-emergency use shall be at the expense of the fairgrounds involved.
- III. The host fairground shall track the location of any panels loaned out for non-emergency and have this information available to CDFA whenever requested.
- IV. If the panels are needed for an emergency shelter activation at a different location, the host fairground shall make these available at their earliest opportunity. Should the panels be currently in use at the host site or another fairground for non-emergency use, the host staff shall make sure that they available for transport as soon as possible.
- V. The host fairground will not be responsible for any transportation arrangements or their associated costs whenever the panels are to be transported to another location for an emergency shelter activation. These activities and costs will be arranged separately for the sole purpose of the emergency shelter activation. The host or destination fairgrounds may arrange transportation themselves for the sake of expediency, but there is no guarantee that the associated costs will be recouped by either entity unless advanced arrangements have been made and authorized by the appropriate organization.
- VI. Upon the return of the panels from another location for either emergency or non-emergency use, the host staff shall inspect the returned panels to ensure that the correct quantity has been received and that there is no excessive damage or wear and tear on the panels. If some of the panels are either missing or damaged, the host shall first contact the prior user to remedy the issue. If panels remain unaccounted for or are damaged beyond safe use, the host staff shall contact F&E and inform them of this issue.
- VII. CDFA shall in no way be held liable for any damages or injuries caused by the improper use, installation, or transportation of these panels.

By signing this agreement, the host fairground agrees to abide by the terms and conditions stated in this agreement.

\_\_\_\_\_  
CEO Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board President Signature

\_\_\_\_\_  
Date