

24th District Agricultural Association (24th DAA)
Tulare County Fair
620 K Street
Tulare, CA 93274
www.tcfair.org



24th DAA BOARD MEETING NOTICE

The 24th DAA Board of Directors will be holding a regular monthly board meeting on
Tuesday, March 21, at 6:00PM
Location Jockey Club
620 S. K Street, Tulare, CA 93274

or

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

Phone #: 1 669 900 6833 US

Meeting ID: 299 155 0907

Passcode: 6202020

24th DAA BOARD OF DIRECTORS

Gary Castro, President

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

All meeting notices, agendas and approved minutes will be available to the public during the meeting and on the 24th DAA website at www.tcfair.org.

AMERICANS WITH DISABILITIES ACT

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

1. **CALL TO ORDER: President Castro**
All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: www.tcfair.org.
2. **ROLL CALL OF DIRECTORS:**
3. **DECLARATION OF QUORUM (minimum of five directors must be present):**
4. **INTRODUCTION OF GUESTS AND STAFF:**
5. **PUBLIC COMMENT (for items not listed on the agenda):**
Speakers are allotted five (5) minutes. Speaker's time may be modified based on the number of public speakers. No speaker may cede their time to another speaker. Public comments on agenda items will be accepted during the meeting as items are addressed. Public comment on issues NOT on the current Agenda is allowed. However, no debate by the Board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as law requires formal public notice prior to any action on a docket item.
6. **CLOSED SESSION: The Board authorized to meet in Closed Session for the purpose of considering:**
 - a. Pending Litigation-Personnel (Gov. Code § 11126 (e)(1))
 - b. Pending Litigation-Foundation (Gov. Code § 11126 (e)(1))
7. **RECONVENE INTO OPEN SESSION: Report any action taken in closed session.**
8. **CONSENT CALENDAR (Discussion/Action by Board):**
The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
 - a. December 2, 2022, Board Meeting Minutes
 - b. Contracts for December, January & February
 - c. Cash Disbursements for December, January & February
 - d. Current Finance Report
9. **BUSINESS REPORT & INFORMATION (Informational/Action by Board):**
 - a. CDFA Performance Audit Update #20-010 & 24th DAA
 - b. 24th DAA & 24A DAA Interagency Agreement
 - c. Updated on Interagency Transition Proposal
 - d. Purchase Agreement of New Forklift
 - e. Form 700 Due April 3, 2023
 - f. Renewal of Annual CEO Delegation of Authority Policy
 - g. Renewal of Annual Check Signers & Signature Card Policy
 - h. Renewal of Annual Workers Compensation Resolution
 - i. Renewal of Annual Credit Card/ Bank Debit Card Authorization Policy
 - j. 24th DAA Ticket Policy
 - k. 24th DAA Camping Occupancy Agreement
10. **CORRESPONDENCE (Informational)**
 - a. 2023 State Rules
- II. **COMMITTEE REPORTS (Informational/Action by Board):**
 - a. Junior Livestock Auction-Outstanding A/R December
 - b. Junior Fair Board

12. FAIR REPORT (Informational):

- a. 2023 Fair Update
- b. Grounds Update

13. CEO REPORT (Informational):

- a. Projects
 - i. Progress update on SB 5 Project/Building 3 upgrade and remodel (CCA Contract)
 - ii. Resiliency Large Project overview

MATTERS OF INFORMATION:

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

14. NEXT MEETING DATE: April 20, 2023 @ 6pm

15. ADJOURNMENT:

Posted March 3, 2023

AMERICANS WITH DISABILITIES ACT

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**24TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
December 13, 2022**

CALL TO ORDER: The 24th District Agricultural Association Board of Directors meeting was called to order at 6:05 PM by President Castro.

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

Director Hackey was present via Zoom

There are four (4) vacant board positions.

QUORUM OF DIRECTORS

There was a quorum present when the meeting opened at 6:05PM

INTRODUCTION OF GUESTS AND STAFF:

CEO Dena Rizzardo

Community members: Cammra Bettencourt, Rochelle Medeiros, Kelly Medeiros, and Sam Rodriguez were present in the boardroom. Dan Lusenhop and Michael Flores, Deputy Secretary CDFA were present via Zoom.

PUBLIC COMMENT

None

CONSENT CALENDAR (Action by Board):

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

No public comment.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Gary Castro	X			
Grace Calderon	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 – No update/no public comment
- b) Proposed budget

The CEO introduced the budget for 2023 and asked for input. Board members reviewed the budget as presented which anticipated continued growth.

Public comment: Cammra Bettancourt asked if there was enough anticipated revenue to cover expenses.

Director R. Gomez motioned to adopt the budget as presented and was seconded by Director Calderon and passed:

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

- c) 24th DAA & 24A DAA interagency agreement

CEO Rizzardo presented a draft interagency agreement which would allow the CEO to run both the Kings and Tulare Fairs. Directors reviewed the agreement which had also been reviewed by CDFA. Directors discussed the need to appoint an ad-hoc committee to review any changes that could potentially take place between the next meeting of the Kings County directors and the end of the year.

Public comment:

24A DAA Directors Medeiros and Rodriguez described to the 24th DAA directors the urgent need to have someone with CEO experience directing operations on their fairgrounds. They expressed the willingness to work with the 24th DAA Directors to make sure both county fairs were successful.

Michael Flores – Reiterated the need in Kings County and expressed his trust in CEO Rizzardo to be able to assist and run both fairs.

Director R. Gomez made a motion and seconded by Director Calderon to approve the draft agreement and create an ad-hoc committee, with the authority to approve and execute any changes, consisting of President Castro and Director G. Gomez and passed.

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

CORRESPONDENCE (Informational):

2022-10 Proposition 12 update sent to all fairs by CDFA was presented to the board.

COMMITTEE REPORTS (Informational/Action by the Board):

Junior Livestock Auction - Outstanding A/R December

None

Junior Livestock Auction Prop 12 guidelines

Directors were asked to modify the guidelines for the 2023 fair after reading the correspondence received.

It was moved by Director Calderon and seconded by Director R. Gomez to no longer allow the resale of hogs at the Tulare County Fair and passed

No public comment

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

The Junior Fair Board – the group was treated to a holiday event.

FAIR REPORT (Informational):

Board members were asked to select a theme for the 2023 fair.

It was moved by Director R. Gomez and seconded by Director Calderon to use “A Salute to Agriculture” as next year’s theme and passed.

No public comment

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Gary Castro	X			

Grace Calderon	X			
Greg Gomez	X			
Rosa Gomez	X			
Dan Hackey	X			
4 positions vacant				

CEO REPORT (Informational):

CEO Rizzardo updated the directors on the status of the SB2 building 3 upgrade and rehab.

MATTERS OF INFORMATION

CEO COMMENTS: None

BOARD OF DIRECTOR COMMENTS:

None

STAFF COMMENTS: None

ITEMS PROPOSED FOR NEXT MEETING: None

NEXT MEETING DATE: January 24, 2023 @ 6:00PM

ADJOURNMENT: Meeting was adjourned at 7:13 PM.

Approved:

Gary Castro
President

Attest:



Greg Gomez
Secretary

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
December 31, 2022

	Activity December 2022	Activity December 2021	YTD December 2022	YTD December 2021	Budget 2022	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	14,855	488,070	455,179	416,550	71,520
COMMERCIAL REVENUE	-	-	56,759	43,461	63,500	(6,741)
CARNIVAL REVENUE	-	-	338,838	328,823	300,000	38,838
CONCESSION REVENUE	-	49,289	302,308	247,569	212,500	89,808
LIVESTOCK REVENUE	-	(12,749)	77,572	46,976	60,000	17,572
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	27,819	38,417	472,530	428,507	379,100	93,430
FAIR ATTRACTION REVENUE	-	-	47,443	46,243	60,000	(12,557)
MISCELLANEOUS FAIR REVENUE	-	50	236,198	167,573	235,300	898
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	32,115	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	50	210	492	49,234	-	492
OTHER OPERATING REVENUE	634	-	3,027	501	-	3,027
TOTAL REVENUES	28,503	90,071	2,023,238	1,846,181	1,726,950	296,288
OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	45,182	42,976	518,403	454,653	438,580	(79,823)
MAINTENANCE & GENERAL OPERATIONS	59,848	28,401	1,134,521	827,185	654,978	(479,543)
PUBLICITY EXPENSES	1,500	-	61,167	16,584	35,000	(26,167)
ATTENDANCE OPERATIONS	1,532	12,986	131,922	121,724	80,600	(51,322)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	977	924	104,229	83,556	81,200	(23,029)
MISCELLANEOUS NON-FAIR EXPENSE	1,402	1,742	53,368	23,098	1,400	(51,968)
COMPETITIVE EXHIBIT EXPENSE	-	-	67,527	43,254	49,300	(18,227)
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	171	-	383,613	251,689	295,000	(88,613)
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	(278)	1,138	(9,620)	24,130	-	9,620
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	108,444	96,121	108,444	96,121	96,121	(12,323)
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
TOTAL EXPENSES	218,778	184,290	2,553,575	1,941,994	1,732,179	821,396
Net Gain/Loss Before Allocation	(190,274)	(94,218)	(530,337)	(95,813)	(5,229)	(525,108)
STATE ALLOCATION	-	(316,830)	449,150	35,650	352,500	96,650
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	635,000	140,000	-	635,000
MILLENNIUM FLEX	-	704,980	-	717,759	-	-
Net Gain/Loss After Allocation	(190,274)	293,932	553,813	797,596	347,271	206,542

Detail of Revenues

	Acct. No.	Activity December 2022	Activity December 2021	YTD December 2022	YTD December 2021	Budget 2022	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41001	-	-	430,442	403,542	375,000	55,442
Advance Sales	41015	-	-	37,131	22,668	30,000	7,131
Admissions-Youth	41010	-	-	12,237	8,709	7,000	5,237
Admissions-Senior	41017	-	-	4,588	2,420	1,900	2,688
Discount Fair Admissions	41020	-	-	402	1,685	1,350	(948)
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	13,100	3,270	14,400	1,300	1,970
Discount Fair Admissions-Vendor	41022	-	1,755	-	1,755	-	-
TOTAL ADMISSION TO GROUNDS		-	14,855	488,070	455,179	416,550	71,520
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	28,484	20,786	21,000	7,484
Inside Commercial Space	41520	-	-	27,800	22,475	42,500	(14,700)
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	475	200	-	475
TOTAL COMMERCIAL REVENUE		-	-	56,759	43,461	63,500	(6,741)
CARNIVAL REVENUE							
Carnival	42100	-	-	338,838	328,823	-	338,838
Carnival Presale	42110	-	-	-	-	300,000	(300,000)
Carnival Presale Livestoc	42111	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE		-	-	338,838	328,823	300,000	38,838
CONCESSION REVENUE							
Concessions	42000	-	51,044	287,113	236,911	200,000	87,113
Concessions - Ice Sales	42205	-	-	2,344	2,078	2,100	244
Safe Food Handling Fee	42210	-	-	1,911	2,087	2,100	(189)
Food Vendor Utility Fee	42240	-	-	3,970	2,933	3,000	970
Vendor Admissions	42250	-	(1,755)	2,280	-	1,800	480
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	4,690	3,560	3,500	1,190
TOTAL CONCESSION REVENUE		-	49,289	302,308	247,569	212,500	89,808
LIVESTOCK REVENUE							
Entry Fees Livestock	43101	-	-	1,237	-	-	1,237
Entry Fees On-line Processing	43105	-	(13,079)	54,585	24,746	38,000	16,585
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	21,750	21,900	22,000	(250)
Other Insurance	43401	-	330	-	330	-	-
Livestock Parking	43401	-	-	-	-	-	-
Fair Donation	43000	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		-	(12,749)	77,572	46,976	60,000	17,572
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	-	-	-	-	-
Entry Fees On-line Processing	43110	-	-	-	-	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	-	-	-	-	-

Detail of Revenues

	Acct. No.	Activity December 2022	Activity December 2021	YTD December 2022	YTD December 2021	Budget 2022	Balance of Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	40,808	46,243	60,000	(19,192)
Jaripeo Baile	46500	-	-	6,635	-	-	6,635
TOTAL FAIR ATTRACTION REVENUE		-	-	47,443	46,243	60,000	(12,557)
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	2,399	1,820	1,800	599
Parking	47100	-	-	78,915	63,670	57,000	21,915
Other (Specify)	47800	-	-	915	-	-	915
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	153,469	100,553	175,000	(21,532)
Event Staff on Duty	48500	-	50	500	1,530	1,500	(1,000)
TOTAL MISCELLANEOUS FAIR REVENUE		-	50	236,198	167,573	235,300	898
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	-	-	32,115	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	-	-	32,115	-	-

Detail of Revenues

	Acct. No.	Activity December 2022	Activity December 2021	YTD December 2022	YTD December 2021	Budget 2022	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	3,230	38,370	245,065	381,425	275,000	(29,935)
Grounds Rental	48200	2,750	-	42,180	9,600	10,000	32,180
Grandstand/Speedway	48201	-	-	41,507	-	60,000	(18,493)
Interim RV/Camping Fees	48202	1,220	145	43,570	31,885	32,000	11,570
Equipment Rental	48300	-	(681)	2,225	400	-	2,225
Concessions Revenue	48400	-	-	-	500	-	-
Security on Duty	48500	630	500	12,013	2,050	-	12,013
Event Attendant	48501	70	70	1,720	2,125	-	1,720
Trash Removal	48501	-	-	-	-	2,100	(2,100)
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	19,919	-	84,251	500	-	84,251
Interest Earnings	49510	-	13	-	22	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		27,819	38,417	472,530	428,507	379,100	93,430
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	50	210	492	49,234	-	492
TOTAL PRIOR YEAR REVENUE		50	210	492	49,234	-	492
OTHER OPERATING REVENUE							
Misc Revenue	48700	634	-	3,027	501	-	3,027
TOTAL OTHER OPERATING REVENUE		634	-	3,027	501	-	3,027

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	December	December	December	December	2022	of
		2022	2021	2022	2021		Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	9,699	10,296	113,508	115,714	113,198	(310)
Salaries & Wages - Temporary	50200	3,422	3,538	66,030	66,572	58,785	(7,245)
Compensated Absence Expense	50300	5,326	4,859	7,941	7,990	-	(7,941)
Employee Benefits	50310	1,832	40	17,530	549	500	(17,030)
Payroll Taxes	50320	947	855	12,959	11,247	9,286	(3,673)
Employee Retirement	50330	4,015	3,308	50,906	39,221	33,960	(16,946)
Professional Services	50400	65	5,003	19,171	7,836	-	(19,171)
Traveling Expense Employees	50600	-	276	3,186	276	3,000	(186)
Office Supplies	50700	123	182	6,326	9,635	12,000	5,674
Telephone	50800	1,071	1,045	15,749	10,295	11,000	(4,749)
Postage	50820	121	267	2,152	1,887	2,000	(152)
Dues & Subscription	50900	401	1,620	14,773	5,650	4,050	(10,723)
General Liability Insurance	51000	4,773	3,672	54,091	51,458	47,786	(6,305)
Property Insurance	51020	-	-	24,152	22,444	23,000	(1,152)
Other Misc Expense	51100	-	62	392	2,008	25,000	24,608
Alarm Expense	51101	8,325	-	62,770	1,282	2,000	(60,770)
Credit Card Processing Fees	51102	443	104	6,052	10,627	12,000	5,948
Legal Fees	51103	45	-	100	24,860	25,000	24,900
Finance Charges	51104	-	28	6	36	10	4
Gateway Fees-Online	51106	-	66	12,576	1,451	1,500	(11,076)
Computer & Payroll Process	51107	3,736	5,186	23,778	27,426	25,000	1,222
CFSA Admin Fees	51108	5	(112)	314	378	600	286
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	-	2,492	2,938	24,423	6,905	3,967
Unemployment Insurance	51300	831	189	1,003	11,388	22,000	20,997
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		45,182	42,976	518,403	454,653	438,580	(79,823)

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	December	December	December	December	2022	of
		2022	2021	2022	2021		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	270	760	15,340	33,099	26,100	10,760
Salaries & Wages - Temporary Fair	50100	-	-	1,536	37	-	(1,536)
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	17	40	2,869	1,279	-	(2,869)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	21	58	1,182	1,753	378	(804)
Employee Retirement	50303	86	222	4,673	5,241	-	(4,673)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	579	616	32,824	11,254	15,000	(17,824)
Professional Services - Security	52300	-	-	43,131	29,124	-	(43,131)
Rental Land & Bldgs	52400	-	-	8,986	8,725	8,800	(186)
Rent Maintenance Equipment	52500	13,720	-	103,034	57,095	60,000	(43,034)
Electric	52800	6,662	7,572	105,684	81,046	80,000	(25,684)
Water	52801	2,028	2,705	29,943	36,375	34,000	4,057
Sewer	52802	652	356	16,491	10,258	11,000	(5,491)
Natural Gas	52803	1,952	2,220	11,986	11,316	11,000	(986)
Fuel/Propane	52804	57	27	19,758	13,457	13,500	(6,258)
Maint of Equipment	52900	46	213	53,303	34,221	24,000	(29,303)
Maint of Bldgs and Grounds	53000	31,518	10,821	659,440	452,882	350,000	(309,440)
Trash Removal, Clean Up	53100	2,240	2,792	24,341	39,231	20,000	(4,341)
Other Maintenance Expense	53200	-	-	-	794	1,200	1,200
Special Repairs	53300	-	-	-	-	-	-
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		59,848	28,401	1,134,521	827,185	654,978	(479,543)
PUBLICITY EXPENSES							
Publicity	54000	-	-	7,104	6,294	10,000	2,896
Contracted Services	54200	1,500	-	39,400	-	25,000	(14,400)
Advertising	54400	-	-	14,664	10,290	-	(14,664)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		1,500	-	61,167	16,584	35,000	(26,167)
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	24,983	19,943	30,600	5,617
Salaries & Wages - Temporary (Parking)	50100	-	-	-	252	-	-
Payroll Taxes	50302	-	-	569	383	-	(569)
Professional Services Contract	56200	1,532	12,986	56,072	58,028	50,000	(6,072)
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	50,299	43,118	-	(50,299)
TOTAL ATTENDANCE OPERATIONS		1,532	12,986	131,922	121,724	80,600	(51,322)

Detail of Expenditures

	Acct. No.	Activity December 2022	Activity December 2021	YTD December 2022	YTD December 2021	Budget 2022	Balance of Budget
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)							
Salaries & Wages - Temporary (Events)	57101	-	-	5,340	-	-	(5,340)
Payroll Taxes	57101	-	-	409	-	-	(409)
Parking Lot	57101	-	-	16,000	16,000	16,000	-
Other Parking Expense	57106	-	-	173	-	-	(173)
T-Shirts	57200	-	-	4,967	2,436	2,500	(2,467)
Carnival Pre-Sale	57201	-	-	-	-	-	-
Trash & Porta Potties	57300	487	924	27,572	27,788	25,000	(2,572)
Parade	57500	490	-	2,576	1,492	1,500	(1,076)
Sponsorships	57700	-	-	-	-	-	-
Other Misc Far Expenses	57800	-	-	15,417	11,580	11,600	(3,817)
Fair Hotels	57801	-	-	14,800	13,743	14,000	(800)
Radio/Golf Carts	57802	-	-	8,949	6,131	6,200	(2,749)
Commercial/Concessions	57900	-	-	8,025	4,386	4,400	(3,625)
TOTAL MISCELLANEOUS FAIR		977	924	104,229	83,556	81,200	(23,029)
MISCELLANEOUS NON-FAIR EXPENSE							
Salaries & Wages - Temporary (Events)	50100	-	31	-	16,649	-	-
Payroll Taxes	50302	-	2	-	1,176	-	-
Employee Retirement	50303	-	9	285	2,243	-	(285)
Swap Meet Expense	57105	-	-	-	-	-	-
Miscellaneous	57000	1,402	1,700	53,084	3,031	1,400	(51,684)
TOTAL MISCELLANEOUS NON-FAIR		1,402	1,742	53,368	23,098	1,400	(51,684)
COMPETITIVE EXHIBIT EXPENSE							
Salaries & Wages - Temporary (Exhibits)	50100	-	-	14,706	844	-	(14,706)
Salaries & Wages - Temporary (Livestock)	63101	-	-	10,356	-	-	(10,356)
Payroll Taxes	50302	-	-	1,917	12	-	(1,917)
Premiums Paid	58100	-	-	2,319	2,535	3,000	681
Tropies, Medals, Ribbons	58200	-	-	6,383	1,651	2,000	(4,383)
Professional Services Exhibits	63200	-	-	900	425	1,000	100
Professional Svcs Livestock	63300	-	-	-	-	-	-
Supplies	63400	-	-	-	-	-	-
Supplies - Livestock	63410	-	-	-	6,762	6,800	6,800
Supplies - Exhibits	63440	-	-	1,787	4,543	4,500	2,713
Other- Exhibits	63700	-	-	1,458	-	-	(1,458)
Tent Rental	63500	-	-	27,700	26,482	32,000	4,300
TOTAL COMPETITIVE EXHIBIT EXPENSE		-	-	67,527	43,254	49,300	(18,227)

Detail of Expenditures

	Acct. No.	Activity December 2022	Activity December 2021	YTD December 2022	YTD December 2021	Budget 2022	Balance of Budget
SATELLITE WAGERING EXPENSES							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Employee Benefits	65115	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Satellite Wagering	65105	-	-	-	-	-	-
Workers Compensation Sattelite	65135	-	-	-	-	-	-
Repairs	65405	-	-	-	-	-	-
Supplies	65615	-	-	-	-	-	-
Alarm System	65616	-	-	-	-	-	-
Utilities	64720	-	-	-	-	-	-
TOTAL SATELLITE WAGERING EXPENSE		-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Professional Services	66200	-	-	23,747	16,300	20,000	(3,747)
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	116,237	77,084	80,000	(36,237)
Demolition Derby	66400	-	-	11,197	13,117	18,000	6,803
Grounds Act	66500	-	-	95,375	70,500	75,000	(20,375)
Grandstand Entertainment	66600	-	-	30,000	-	-	(30,000)
Insurance/Tshirts/Tickets	66702	-	-	-	595	1,000	1,000
Entertainment Stages	66601	-	-	106,475	73,400	100,000	(6,475)
Hospitality/Hotel	66703	171	-	583	693	1,000	417
TOTAL FAIR ENTERTAINMENT EXPENSE		171	-	383,613	251,689	295,000	(88,613)
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENSE		-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	(278)	1,138	(9,620)	24,130	-	9,620
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		(278)	1,138	(9,620)	24,130	-	9,620
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	108,444	96,121	108,444	96,121	96,121	(12,323)
TOTAL DEPRECIATION EXPENSE		108,444	96,121	108,444	96,121	96,121	(12,323)

TULARE COUNTY FAIR / 24TH DAA

STATEMENT OF NET POSITION

December 31, 2022

ASSETS	2022	2021
Current Assets		
Cash - Operating	638,386	1,282,274
Cash - ATM	-	-
Cash-Premium	87,997	40,217
Cash - Junior Livestock Auctio	154,716	85,493
AR - Operating (Net)	456,325	225,397
AR - Junior Livestock Auction	18,185	45,497
Deferred Charges	-	4,422
Total Current Assets	\$ 1,355,609	\$ 1,683,301
Fixed Assets		
Construction in Progress	775,000	140,000
Land	489,069	489,069
Building & Improvements	3,920,707	3,920,707
A/D Buildings & Improvements	(3,114,162)	(3,038,465)
Equipment	281,879	204,065
A/D Equipment	(202,653)	(169,906)
Total Fixed Assets	\$ 2,149,840	\$ 1,545,469
Deferred Outflows of Resources	99,264	101,874
Deferred Outflows of Resources OPEB	4,369	4,369
TOTAL ASSETS	\$ 3,609,081	\$ 3,335,013

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	9,804	2,513
Payroll Withholdings	5,130	821
AP - Operating	25,314	24,897
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	14,734	11,234
Fees Payable	420	320
Deferred Revenue	-	352,500
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 58,449	\$ 395,332
Long Term Liability		
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
Total Long Term Liability	\$ 376,559	\$ 491,569
Deferred Inflows of Resources	120,006	4,288
Deferred Inflows of Resources - OPEB	6,452	6,452
TOTAL LIABILITIES	\$ 561,467	\$ 897,641
Reserve - Operating	2,605,339	1,784,221
Reserve - Junior Livestock	176,444	163,074
Reserve - Pension/OPEB	(344,411)	(346,328)
Reserve - Dairy	-	-
Net Income - Operating	555,730	863,604
Net Income - JLA	54,512	13,370
TOTAL LIABILITIES & RESOURCES	\$ 3,609,081	\$ 3,375,582

AP Payments Check Register

Board

Tulare County Fair
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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH12052022	12/5/2022	PERS	CalPERS Retirement	1,899.81	11,120
ACH12302022	12/30/2022	PERS	CalPERS Retirement	5,850.04	11,121
P-206511001	12/5/2022	Zoom	Zoom Video Communications Inc.	15.89	11,122
37526	12/6/2022	Amazon	Amazon	1,340.89-	11,123 (Voided)
581247	12/9/2022	VIP Pizza	VIP Pizza	99.77	11,124
37745	12/15/2022	Amazon	Amazon	1,340.89	11,125
37746	12/15/2022	Aram	Aramark	90.90	11,126
37747	12/15/2022	CalTrans	California Dept of Transportation	490.00	11,127
37748	12/15/2022	CFSA	California Fairs Service Authority	7,091.89	11,128
37749	12/15/2022	CitTul	City of Tulare	11,361.33	11,129
37750	12/15/2022	CliBus	Cline's Business Equipment, Inc.	105.93	11,130
37751	12/15/2022	Comcast	Comcast	536.84	11,131
37752	12/15/2022	Comcast	Comcast	433.90	11,132
37753	12/15/2022	DodPlu	Dodds Plumbing	339.25	11,133
37754	12/15/2022	JesRow	Jessica Rowley	1,500.00	11,134
37755	12/15/2022	KawA/C	Kaweah A/C & Electric	22,354.00	11,135
37756	12/15/2022	Leaf	LEAF	101.39	11,136
37757	12/15/2022	MorLev	Morris Levin & Son	77.89	11,137
37758	12/15/2022	On-Par	On-Par Mobile Mini Golf Inc	434.00	11,138
37759	12/15/2022	PerCar	Perfect Care Landscape & Maintenance	1,031.75	11,139
37760	12/15/2022	QuiCom	Quinn Company	4,803.97	11,140
37761	12/15/2022	Saffire	Saffire	2,100.00	11,141
37762	12/15/2022	SoCalEdi	Southern California Edison	3,281.89	11,142
37763	12/15/2022	Sparkletts	Sparkletts	16.99	11,143
37764	12/15/2022	Wifeye	Wifeye Inc	8,325.00	11,144
37765	12/15/2022	WindPro	Windmill Propane	328.43	11,145
Int Adj	12/1/2022	CalSta	Cal State Distributing, Inc.	0.00	11,146
37766	12/15/2022	GilAlv	Gilberto Alvarez	7,880.00	11,147
37767	12/30/2022	AAAQua	AAA Quality Services, Inc.	486.60	11,154
37768	12/30/2022	Aram	Aramark	45.45	11,155
37769	12/30/2022	AT&T - Livestock	AT&T	100.60	11,156
37770	12/30/2022	CalTur	California Turf Equipment & Supply Inc.	19,999.47	11,157
37771	12/30/2022	CinLuk	Cindy Lukens	500.00	11,158
37772	12/30/2022	ContSer	Contemporary Services Corporation	578.50	11,159
37773	12/30/2022	Grapevine	Grapevine MSP	1,532.20	11,160
37774	12/30/2022	IAFE	International Association of Fairs & Exp	385.00	11,161
37775	12/30/2022	LaQui	La Quinta By Windham Tulare	170.50	11,162
37776	12/30/2022	NicCha	Nick Champi Enterprises, Inc.	13,720.00	11,163
37777	12/30/2022	PerCar	Perfect Care Landscape & Maintenance	1,031.75	11,164
37778	12/30/2022	SilVal	Silicon Valley Information Systems	65.00	11,165
37779	12/30/2022	VicOut	Victory Outreach of Selma	4,860.00	11,166
37780	12/30/2022	GilAlv	Gilberto Alvarez	2,880.00	11,167
558768	12/9/2022	TOPMOR	TOP O' THE MORN FARMS INC.	80.00	11,190
ACH12092022	12/9/2022	S & M	Smart & Final	614.04	11,191
ACH12092022	12/9/2022	Target	Target	254.34	11,192
CC-8119	12/7/2022	USPS	United States Postal Service	17.99	11,193
145	12/15/2022	GlaInc.	Gladstone Inc.	4,418.36	11,150
146	12/15/2022	UniCal	University of California, Davis	1,184.00	11,151
FedTax113022	12/5/2022	IRS	Internal Revenue Service	1,731.13	11,118
CaTax113022	12/5/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	232.82	11,119
FedTax121522	12/20/2022	IRS	Internal Revenue Service	1,640.52	11,148
CaTax121522	12/20/2022	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	246.39	11,149

AP Payments Check Register

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
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Total Payments:	52				
Total Amount:	137,325.52				

Check Register

Check Register

Tulare County Fair
Renee

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Check #	Void Date	Employee	Name	Amount
1530	12/15/2022	GuVill	Villa, Guadalupe M	249.34
Direct Deposit	12/15/2022	DeRizz	Rizzardo, Dena L	3,054.73
Direct Deposit	12/15/2022	DeHick	Hicks, Deborah	1,293.31
Direct Deposit	12/30/2022	DeRizz	Rizzardo, Dena L	3,054.73
Direct Deposit	12/30/2022	DeHick	Hicks, Deborah	1,141.26
Grand Totals: 5 Disbursements to 3 Employees				8,793.37

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
January 31, 2023

	Activity January 2032	Activity January 2022	YTD January 2032	YTD January 2022	Budget 2032	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	-	-	-	-	-
COMMERCIAL REVENUE	-	-	-	-	-	-
CARNIVAL REVENUE	-	-	-	-	-	-
CONCESSION REVENUE	-	-	-	-	-	-
LIVESTOCK REVENUE	-	-	-	-	-	-
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	7,615	51,405	7,615	51,405	-	7,615
FAIR ATTRACTION REVENUE	-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE	-	-	-	-	-	-
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	-	-	-	-
OTHER OPERATING REVENUE	8,851	-	8,851	-	-	8,851
TOTAL REVENUES	16,466	51,405	16,466	51,405	-	16,466
OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	107,531	25,548	107,531	25,548	-	(107,531)
MAINTENANCE & GENERAL OPERATIONS	16,299	13,917	16,299	13,917	-	(16,299)
PUBLICITY EXPENSES	9,300	670	9,300	670	-	(9,300)
ATTENDANCE OPERATIONS	1,467	890	1,467	890	-	(1,467)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	814	924	814	924	-	(814)
MISCELLANEOUS NON-FAIR EXPENSE	(699)	20,351	(699)	20,351	-	699
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	-	-
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	-	-	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
TOTAL EXPENSES	134,712	62,300	134,712	62,300	-	134,712
Net Gain/Loss Before Allocation	(118,246)	(10,895)	(118,246)	(10,895)	-	(118,246)
STATE ALLOCATION	-	352,500	-	352,500	-	-
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-
Net Gain/Loss After Allocation	(118,246)	341,605	(118,246)	341,605	-	(118,246)

Detail of Revenues

	Acct. No.	Activity January 2032	Activity January 2022	YTD January 2032	YTD January 2022	Budget 2032	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41001	-	-	-	-	-	-
Advance Sales	41015	-	-	-	-	-	-
Admissions-Youth	41010	-	-	-	-	-	-
Admissions-Senior	41017	-	-	-	-	-	-
Discount Fair Admissions	41020	-	-	-	-	-	-
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	-	-	-
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
TOTAL ADMISSION TO GROUNDS		-	-	-	-	-	-
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	-	-	-
Inside Commercial Space	41520	-	-	-	-	-	-
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	-	-	-	-
TOTAL COMMERCIAL REVENUE		-	-	-	-	-	-
CARNIVAL REVENUE							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	-	-
Carnival Presale Livestoc	42111	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE		-	-	-	-	-	-
CONCESSION REVENUE							
Concessions	42000	-	-	-	-	-	-
Concessions - Ice Sales	42205	-	-	-	-	-	-
Safe Food Handling Fee	42210	-	-	-	-	-	-
Food Vendor Utility Fee	42240	-	-	-	-	-	-
Vendor Admissions	42250	-	-	-	-	-	-
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	-	-	-	-
TOTAL CONCESSION REVENUE		-	-	-	-	-	-
LIVESTOCK REVENUE							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	-	-	-	-	-	-
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	-	-	-	-
Other Insurance	43401	-	-	-	-	-	-
Livestock Parking	43401	-	-	-	-	-	-
Fair Donation	43000	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		-	-	-	-	-	-
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	-	-	-	-	-
Entry Fees On-line Processing	43110	-	-	-	-	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	-	-	-	-	-

Detail of Revenues

	Acct.	Activity	Activity	YTD	YTD		Balance
	No.	January	January	January	January	Budget	of
		2032	2022	2032	2022	2032	Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	-	-
Jaripeo Baile	46500	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	-	-	-	-
Parking	47100	-	-	-	-	-	-
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	-	-
Event Staff on Duty	48500	-	-	-	-	-	-
TOTAL MISCELLANEOUS FAIR REVENUE		-	-	-	-	-	-
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	-	-	-	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	-	-	-	-	-

Detail of Revenues

	Acct. No.	Activity January 2032	Activity January 2022	YTD January 2032	YTD January 2022	Budget 2032	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	7,280	31,125	7,280	31,125	-	7,280
Grounds Rental	48200	-	-	-	-	-	-
Grandstand/Speedway	48201	-	-	-	-	-	-
Interim RV/Camping Fees	48202	335	280	335	280	-	335
Equipment Rental	48300	-	-	-	-	-	-
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	-	-	-	-	-
Event Attendant	48501	-	-	-	-	-	-
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	20,000	-	20,000	-	-
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		7,615	51,405	7,615	51,405	-	7,615
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	-	-	-	-	-
TOTAL PRIOR YEAR REVENUE		-	-	-	-	-	-
OTHER OPERATING REVENUE							
Misc Revenue	48700	8,851	-	8,851	-	-	8,851
TOTAL OTHER OPERATING REVENUE		8,851	-	8,851	-	-	8,851

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	January	January	January	January	2032	of
		2032	2022	2032	2022		Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	9,699	10,296	9,699	10,296	-	(9,699)
Salaries & Wages - Temporary	50200	3,603	2,991	3,603	2,991	-	(3,603)
Compensated Absence Expense	50300	90	300	90	300	-	(90)
Employee Benefits	50310	1,667	40	1,667	40	-	(1,667)
Payroll Taxes	50320	961	824	961	824	-	(961)
Employee Retirement	50330	3,991	3,199	3,991	3,199	-	(3,991)
Professional Services	50400	-	3	-	3	-	-
Traveling Expense Employees	50600	800	865	800	865	-	(800)
Office Supplies	50700	351	-	351	-	-	(351)
Telephone	50800	1,098	1,101	1,098	1,101	-	(1,098)
Postage	50820	50	62	50	62	-	(50)
Dues & Subscription	50900	316	316	316	316	-	(316)
General Liability Insurance	51000	61,058	3,672	61,058	3,672	-	(61,058)
Property Insurance	51020	-	-	-	-	-	-
Other Misc Expense	51100	-	-	-	-	-	-
Alarm Expense	51101	8,325	-	8,325	-	-	(8,325)
Credit Card Processing Fees	51102	227	88	227	88	-	(227)
Legal Fees	51103	45	-	45	-	-	(45)
Finance Charges	51104	-	-	-	-	-	-
Gateway Fees-Online	51106	-	66	-	66	-	-
Computer & Payroll Process	51107	1,772	1,000	1,772	1,000	-	(1,772)
CFSA Admin Fees	51108	5	18	5	18	-	(5)
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	13,472	707	13,472	707	-	(13,472)
Unemployment Insurance	51300	-	-	-	-	-	-
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		107,531	25,548	107,531	25,548	-	(107,531)

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	January	January	January	January	2032	of
		2032	2022	2032	2022		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	701	840	701	840	-	(701)
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	17	32	17	32	-	(17)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	54	64	54	64	-	(54)
Employee Retirement	50303	224	245	224	245	-	(224)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	742	-	742	-	-	(742)
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	-	-
Rent Maintenance Equipment	52500	-	-	-	-	-	-
Electric	52800	2,760	2,502	2,760	2,502	-	(2,760)
Water	52801	2,015	2,617	2,015	2,617	-	(2,015)
Sewer	52802	486	362	486	362	-	(486)
Natural Gas	52803	2,842	2,957	2,842	2,957	-	(2,842)
Fuel/Propane	52804	27	5	27	5	-	(27)
Maint of Equipment	52900	-	2,939	-	2,939	-	-
Maint of Bldgs and Grounds	53000	4,356	713	4,356	713	-	(4,356)
Trash Removal, Clean Up	53100	2,074	639	2,074	639	-	(2,074)
Other Maintenance Expense	53200	-	-	-	-	-	-
Special Repairs	53300	-	-	-	-	-	-
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		16,299	13,917	16,299	13,917	-	(16,299)
PUBLICITY EXPENSES							
Publicity	54000	-	45	-	45	-	-
Contracted Services	54200	9,300	-	9,300	-	-	(9,300)
Advertising	54400	-	625	-	625	-	-
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		9,300	670	9,300	670	-	(9,300)
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	-	-
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Professional Services Contract	56200	1,467	890	1,467	890	-	(1,467)
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		1,467	890	1,467	890	-	(1,467)

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD		Balance
	No.	January	January	January	January	Budget	of
		2032	2022	2032	2022	2032	Budget
SATELLITE WAGERING EXPENSES							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Employee Benefits	65115	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Satellite Wagering	65105	-	-	-	-	-	-
Workers Compensation Sattelite	65135	-	-	-	-	-	-
Repairs	65405	-	-	-	-	-	-
Supplies	65615	-	-	-	-	-	-
Alarm System	65616	-	-	-	-	-	-
Utilities	64720	-	-	-	-	-	-
TOTAL SATELLITE WAGERING EXPENSE		-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Professional Services	66200	-	-	-	-	-	-
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	-	-	-	-
Demolition Derby	66400	-	-	-	-	-	-
Grounds Act	66500	-	-	-	-	-	-
Grandstand Entertainment	66600	-	-	-	-	-	-
Insurance/Tshirts/Tickets	66702	-	-	-	-	-	-
Entertainment Stages	66601	-	-	-	-	-	-
Hospitality/Hotel	66703	-	-	-	-	-	-
TOTAL FAIR ENTERTAINMENT EXPENSE		-	-	-	-	-	-
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENSE		-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	-	-	-	-	-	-
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		-	-	-	-	-	-
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-

TULARE COUNTY FAIR / 24TH DAA
STATEMENT OF NET POSITION
January 31, 2023

ASSETS	2032	2022
Current Assets		
Cash - Operating	959,563	1,210,131
Cash - ATM	-	-
Cash-Premium	87,988	40,208
Cash - Junior Livestock Auctio	100,649	85,439
Cash - JR Fair Board	-	-
AR - Operating (Net)	8,844	109,970
AR - Junior Livestock Auction	(1,603,252)	45,497
Deferred Charges	-	-
Total Current Assets	\$ (446,208)	\$ 1,491,245
Fixed Assets		
Construction in Progress	775,000	320,000
Land	489,069	489,069
Building & Improvements	3,920,707	3,920,707
A/D Buildings & Improvements	(3,038,465)	(3,038,465)
Equipment	281,879	204,065
A/D Equipment	(202,653)	(169,906)
Total Fixed Assets	\$ 2,225,537	\$ 1,725,469
Deferred Outflows of Resources	99,264	101,874
TOTAL ASSETS	\$ 1,878,592	\$ 3,318,588

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	3,155	(6,872)
Payroll Withholdings	5,241	874
AP - Operating	25,626	30,621
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	14,234	13,734
Fees Payable	(405)	320
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 50,898	\$ 41,725
Long Term Liability		
LTD Associated with Fixed Assets	-	-
Leave Liability	11,828	11,828
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	283,099	403,345
Total Long Term Liability	\$ 332,838	\$ 453,083
Deferred Inflows of Resources	120,006	4,288
TOTAL LIABILITIES	\$ 503,742	\$ 499,096
Reserve - Operating	3,241,427	2,607,256
Reserve - Junior Livestock	137,524	176,444
Reserve - Pension/OPEB	(344,411)	(346,328)
Reserve - Dairy	-	-
Net Income - Operating	(118,246)	341,605
Net Income - JLA	(63,681)	(54)
TOTAL LIABILITIES & RESOURCES	\$ 3,356,355	\$ 3,278,019

AP Payments Check Register

Board

Tulare County Fair
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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH01052023	1/5/2023	PERS	CalPERS Retirement	2,174.93	11,219
P-211859660	1/5/2023	Zoom	Zoom Video Communications Inc.	15.89	11,168
ACH01302023	1/30/2023	PERS	CalPERS Retirement	5,023.42	11,169
37781	1/13/2023	Amazon	Amazon	485.77	11,170
37782	1/13/2023	Aram	Aramark	136.35	11,171
37783	1/13/2023	CFSA	California Fairs Service Authority	75,072.10	11,172
37784	1/13/2023	CiTul	City of Tulare	4,920.10	11,173
37785	1/13/2023	ClIBus	Cline's Business Equipment, Inc.	45.89	11,174
37786	1/13/2023	DelDen	Delta Dental	104.06	11,175
37787	1/13/2023	DGS	Dept of General Services	5,880.00	11,176
37788	1/13/2023	JesRow	Jessica Rowley	1,500.00	11,177
37789	1/13/2023	Leaf	LEAF	101.39	11,178
37790	1/13/2023	LuzPer	Luz Perez	500.00	11,179
37791	1/13/2023	PitBow	Pitney Bowes	103.35	11,180
37792	1/13/2023	SAF	Safeguard	134.45	11,181
37793	1/13/2023	SoCalEdi	Southern California Edison	3,380.35	11,182
37794	1/13/2023	SoCalGas	Southern California Gas	1,952.46	11,183
37795	1/13/2023	Sparkletts	Sparkletts	16.99	11,184
37796	1/13/2023	TulEnv	Tulare County Environmental Health	351.00	11,185
37797	1/13/2023	Wifieye	Wifieye Inc	8,325.00	11,186
37798	1/13/2023	WindPro	Windmill Propane	26.94	11,187
37799	1/13/2023	FTB	Franchise Tax Board	9,803.50	11,194
001571	1/28/2023	HomDep	The Home Depot	93.22	11,195
	1/31/2023	VicOut	Victory Outreach of Selma	2,960.50	11,198
37800	1/31/2023	AAAQua	AAA Quality Services, Inc.	814.20	11,204
37801	1/31/2023	Aram	Aramark	90.90	11,205
37802	1/31/2023	AT&T - Livestock	AT&T	110.59	11,206
37803	1/31/2023	Comcast	Comcast	545.05	11,207
37804	1/31/2023	Comcast	Comcast	433.90	11,208
37805	1/31/2023	ContSer	Contemporary Services Corporation	742.00	11,209
37806	1/31/2023	Grapevine	Grapevine MSP	1,467.20	11,210
37807	1/31/2023	MorLev	Morris Levin & Son	21.11	11,211
37808	1/31/2023	PitBow	Pitney Bowes	32.00	11,212
37809	1/31/2023	SWRCB	State Water Resources Control Board	200.00	11,213
ACH01222023	1/22/2023	GraSieRes	Grand Sierra Resort and Casino	799.94	11,214
CC-8119	1/7/2023	USPS	United States Postal Service	17.99	11,217
584817	1/24/2023	KeyEvi	Key Evidence Lock & Safe	67.38	11,218
147	1/31/2023	GilAlv	Gilberto Alvarez	22,425.77	11,196
148	1/31/2023	KawA/C	Kaweah A/C & Electric	41,255.00	11,197
FedTax123022	1/4/2023	IRS	Internal Revenue Service	1,551.90	11,152
CaTax123022	1/4/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	236.61	11,153
FedTax011323	1/18/2023	IRS	Internal Revenue Service	1,502.60	11,188
CaTax011323	1/18/2023	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	207.51	11,189

Total Payments: 43
Total Amount: 195,629.31

Check Register

Check Register

Tulare County Fair
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Check #	Void Date	Employee	Name	Amount
1531	1/13/2023	GuVill	Villa, Guadalupe M	264.81
1532	1/31/2023	GuVill	Villa, Guadalupe M	367.84
Direct Deposit	1/13/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit	1/13/2023	DeHick	Hicks, Deborah	1,022.32
Direct Deposit	1/31/2023	DeRizz	Rizzardo, Dena L	3,103.57
Direct Deposit	1/31/2023	DeHick	Hicks, Deborah	1,565.25
Grand Totals: 6 Disbursements to 3 Employees				9,427.36

As of February 28, 2023

Particulars	Amount
CURRENT ASSETS	
CASH ON HAND & IN BANK	
Petty Cash	170.00
Change Fund	300.00
Change Fund ATM	0.00
Cash - Ops BOS Acct#9369	471,472.87
Cash - SW BOS Acct#9318	4,288.65
Cash - Global BOS Acct#9377	0.00
Cash - Premium BOS Acct#9350	87,978.82
Cash - MM - CBB	0.00
Cash - JLA Accounts	100,582.86
LAIF	4,179.84
CD - BOS Acct #5901	0.00
1 Cash Sweep BOS - 9399	0.00
Cash in Bank - JR Fair Board	0.00
Cash in Bank - JR Fair Board BOS	7,507.00
Total CASH ON HAND & IN BANK	676,480.04
ACCOUNTS RECEIVABLE	
Accounts Receivable	446,070.84
Accounts Receivable - JLA	8,511.75
A/R Allow For Doubtful Accts	0.00
Total ACCOUNTS RECEIVABLE	454,582.59
Total CURRENT ASSETS	<u>1,131,062.63</u>
CURRENT LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	57,507.42
Accounts Payable JLA	21,489.00
Fees Collected	0.00
Tax Liabilities	0.00
Employee Benefits Withholdings	5,309.62
Event Liability	0.00
Current Long Term Liab	0.00
Guarantee Deposits	15,234.00
Misc Liabilities	3,048.09
Total CURRENT LIABILITIES	<u>102,588.13</u>
Current Assets in Excess of Current Liabilities	<u>1,028,474.50</u>

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
February 28, 2023

	Activity February 2023	Activity February 2022	YTD February 2023	YTD February 2022	Budget 2023	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	-	-	-	-	-
COMMERCIAL REVENUE	-	-	-	-	-	-
CARNIVAL REVENUE	-	-	-	-	-	-
CONCESSION REVENUE	-	-	-	-	-	-
LIVESTOCK REVENUE	-	-	-	-	-	-
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	30,550	68,320	38,165	119,725	-	38,165
FAIR ATTRACTION REVENUE	-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE	-	70	-	70	-	-
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	-	-	-	-	-
OTHER OPERATING REVENUE	4,204	-	13,055	-	-	13,055
TOTAL REVENUES	34,754	68,390	51,220	119,795	-	51,220
OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	34,373	30,194	141,903	55,742	-	(141,903)
MAINTENANCE & GENERAL OPERATIONS	60,488	22,430	76,788	36,347	-	(76,788)
PUBLICITY EXPENSES	3,800	-	13,100	670	-	(13,100)
ATTENDANCE OPERATIONS	1,467	910	2,934	1,800	-	(2,934)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	814	924	1,628	1,849	-	(1,628)
MISCELLANEOUS NON-FAIR EXPENSE	-	7,249	(699)	27,600	-	699
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	-	-
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	-	-	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
TOTAL EXPENSES	100,943	61,708	235,655	124,008	-	235,655
Net Gain/Loss Before Allocation	(66,189)	6,682	(184,435)	(4,213)	-	(184,435)
STATE ALLOCATION	-	-	-	352,500	-	-
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	420,000	-	420,000	-	-	420,000
MILLENNIUM FLEX	-	-	-	-	-	-
Net Gain/Loss After Allocation	353,811	6,682	235,565	348,287	-	235,565

Detail of Revenues

	Acct. No.	Activity February 2023	Activity February 2022	YTD February 2023	YTD February 2022	Budget 2023	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41001	-	-	-	-	-	-
Advance Sales	41015	-	-	-	-	-	-
Admissions-Youth	41010	-	-	-	-	-	-
Admissions-Senior	41017	-	-	-	-	-	-
Discount Fair Admissions	41020	-	-	-	-	-	-
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	-	-	-
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
TOTAL ADMISSION TO GROUNDS		-	-	-	-	-	-
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	-	-	-
Inside Commercial Space	41520	-	-	-	-	-	-
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	-	-	-	-
TOTAL COMMERCIAL REVENUE		-	-	-	-	-	-
CARNIVAL REVENUE							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	-	-
Carnival Presale Livestoc	42111	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE		-	-	-	-	-	-
CONCESSION REVENUE							
Concessions	42000	-	-	-	-	-	-
Concessions - Ice Sales	42205	-	-	-	-	-	-
Safe Food Handling Fee	42210	-	-	-	-	-	-
Food Vendor Utility Fee	42240	-	-	-	-	-	-
Vendor Admissions	42250	-	-	-	-	-	-
Non-Food Concessions (Application Fees)	42300	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	-	-	-	-
TOTAL CONCESSION REVENUE		-	-	-	-	-	-
LIVESTOCK REVENUE							
Entry Fees Livestock	43101	-	-	-	-	-	-
Entry Fees On-line Processing	43105	-	-	-	-	-	-
Sponsored Awards Livestock	43200	-	-	-	-	-	-
VIP Parking	43400	-	-	-	-	-	-
Other Insurance	43401	-	-	-	-	-	-
Livestock Parking	43401	-	-	-	-	-	-
Fair Donation	43000	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		-	-	-	-	-	-
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	-	-	-	-	-
Entry Fees On-line Processing	43110	-	-	-	-	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	-	-	-	-	-

Detail of Revenues

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	February	February	February	February	2023	of
		2023	2022	2023	2022		Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	-	-
Jaripeo Baile	46500	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	-	-	-	-
Parking	47100	-	-	-	-	-	-
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	-	-
Event Staff on Duty	48500	-	70	-	70	-	-
TOTAL MISCELLANEOUS FAIR REVENUE		-	70	-	70	-	-
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	-	-	-	-	-	-
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	-	-	-	-	-

Detail of Revenues

	Acct. No.	Activity February 2023	Activity February 2022	YTD February 2023	YTD February 2022	Budget 2023	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	6,720	33,890	14,000	65,015	-	14,000
Grounds Rental	48200	-	9,750	-	9,750	-	-
Grandstand/Speedway	48201	5,000	24,000	5,000	24,000	-	5,000
Interim RV/Camping Fees	48202	830	680	1,165	960	-	1,165
Equipment Rental	48300	-	-	-	-	-	-
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	-	-	-	-	-
Event Attendant	48501	-	-	-	-	-	-
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	18,000	-	18,000	20,000	-	18,000
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		30,550	68,320	38,165	119,725	-	38,165
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	-	-	-	-	-
TOTAL PRIOR YEAR REVENUE		-	-	-	-	-	-
OTHER OPERATING REVENUE							
Misc Revenue	48700	4,204	-	13,055	-	-	13,055
TOTAL OTHER OPERATING REVENUE		4,204	-	13,055	-	-	13,055

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD		Balance
	No.	February	February	February	February	Budget	of
		2023	2022	2023	2022	2023	Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	9,699	10,296	19,398	20,593	-	(19,398)
Salaries & Wages - Temporary	50200	3,954	3,970	7,557	6,961	-	(7,557)
Compensated Absence Expense	50300	90	300	181	599	-	(181)
Employee Benefits	50310	1,667	54	3,334	93	-	(3,334)
Payroll Taxes	50320	988	860	1,948	1,684	-	(1,948)
Employee Retirement	50330	3,977	3,245	7,968	6,443	-	(7,968)
Professional Services	50400	-	3,703	-	3,706	-	-
Traveling Expense Employees	50600	-	-	800	865	-	(800)
Office Supplies	50700	1,572	346	1,923	346	-	(1,923)
Telephone	50800	1,115	1,103	2,213	2,205	-	(2,213)
Postage	50820	18	53	68	115	-	(68)
Dues & Subscription	50900	416	16	732	332	-	(732)
General Liability Insurance	51000	-	3,672	61,058	7,344	-	(61,058)
Property Insurance	51020	-	-	-	-	-	-
Other Misc Expense	51100	481	-	481	-	-	(481)
Alarm Expense	51101	8,325	-	16,650	-	-	(16,650)
Credit Card Processing Fees	51102	-	73	227	160	-	(227)
Legal Fees	51103	-	-	45	-	-	(45)
Finance Charges	51104	-	-	-	-	-	-
Gateway Fees-Online	51106	-	66	-	132	-	-
Computer & Payroll Process	51107	2,066	1,713	3,837	2,713	-	(3,837)
CFSA Admin Fees	51108	5	18	10	36	-	(10)
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	-	707	13,472	1,414	-	(13,472)
Unemployment Insurance	51300	-	-	-	-	-	-
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		34,373	30,194	141,903	55,742	-	(141,903)

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	February	February	February	February	2023	of
		2023	2022	2023	2022		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	946	1,028	1,647	1,868	-	(1,647)
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	29	2,310	46	2,342	-	(46)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	72	79	126	143	-	(126)
Employee Retirement	50303	303	300	527	546	-	(527)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	510	1,118	1,252	1,118	-	(1,252)
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	-	-
Rent Maintenance Equipment	52500	-	-	-	-	-	-
Electric	52800	330	331	3,091	2,833	-	(3,091)
Water	52801	1,999	2,337	4,014	4,954	-	(4,014)
Sewer	52802	317	362	803	725	-	(803)
Natural Gas	52803	3,345	1,670	6,188	4,627	-	(6,188)
Fuel/Propane	52804	254	167	281	172	-	(281)
Maint of Equipment	52900	2,537	30	2,537	2,969	-	(2,537)
Maint of Bldgs and Grounds	53000	49,238	12,189	53,594	12,902	-	(53,594)
Trash Removal, Clean Up	53100	607	510	2,681	1,149	-	(2,681)
Other Maintenance Expense	53200	-	-	-	-	-	-
Special Repairs	53300	-	-	-	-	-	-
Portable Toilets	57300	-	-	-	-	-	-
Maint of Bldgs and Grounds	64000	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		60,488	22,430	76,788	36,347	-	(76,788)
PUBLICITY EXPENSES							
Publicity	54000	-	-	-	45	-	-
Contracted Services	54200	3,500	-	12,800	-	-	(12,800)
Advertising	54400	300	-	300	625	-	(300)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		3,800	-	13,100	670	-	(13,100)
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	-	-
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Professional Services Contract	56200	1,467	910	2,934	1,800	-	(2,934)
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		1,467	910	2,934	1,800	-	(2,934)

Detail of Expenditures

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

TULARE COUNTY FAIR / 24TH DAA

STATEMENT OF NET POSITION

February 28, 2023

ASSETS	2023	2022
Current Assets		
Cash - Operating	487,918	1,285,039
Cash - ATM	-	-
Cash-Premium	87,979	40,199
Cash - Junior Livestock Auctio	100,583	116,887
AR - Operating (Net)	446,071	57,795
AR - Junior Livestock Auction	8,512	14,170
Deferred Charges	-	-
Total Current Assets	\$ 1,131,063	\$ 1,514,089
Fixed Assets		
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	204,065
A/D Equipment	(189,169)	(169,906)
Total Fixed Assets	\$ 2,569,840	\$ 1,725,469
Deferred Outflows of Resources	99,264	101,874
Deferred Outflows of Resources OPEB	4,369	4,369
TOTAL ASSETS	\$ 3,804,535	\$ 3,345,802

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	-	3,350
Payroll Withholdings	5,310	5,300
AP - Operating	57,507	30,014
AP - Junior Livestock Auction	21,489	-
Other Liabilities	3,048	3,048
Event Deposits	15,234	16,234
Fees Payable	220	(180)
Deferred Revenue	-	-
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 102,808	\$ 57,766
Long Term Liability		
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
Total Long Term Liability	\$ 376,559	\$ 491,569
Deferred Inflows of Resources	120,006	4,288
Deferred Inflows of Resources - OPEB	6,452	6,452
TOTAL LIABILITIES	\$ 605,826	\$ 560,075
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	236,265	348,287
Net Income - JLA	(85,170)	67
TOTAL LIABILITIES & RESOURCES	\$ 3,804,535	\$ 3,345,802

Fair Name: Tulare County Fair
 City: Tulare, California

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2022 Statement of Operations

STATEMENT OF OPERATIONS - OPERATING FUND	Reference	Account Number(s)	Jan 1 to Dec 31, 2022
TOTAL NET RESOURCES, January 1			
Net Resources-Unrestricted	Prior Year	29100	\$1,061,787
Unrestricted Net Position-Pension	Prior Year	29400	(\$346,328)
Net Resources-Restricted	Prior Year	29300	
Net Resources-Capital Assets, Less Related Debt	Prior Year	29000	1,545,469
Prior Year Audit Adjustment(s)	Prior Year	various	
TOTAL NET RESOURCES, JANUARY 1			2,260,928
RESOURCES ACQUIRED:			
Operating Revenues	from page 2	various	2,023,237
State (Local/Base) Allocation(s) (F&E)	to page 2	31200	449,150
Training Allocation & Other Fiscal & Admin Assistance (F&E)	to page 2	31300	
Capital Project Reimbursement Funds	to page 2	31900	635,000
One-time Revenue Sources (fire camp, sale of property, capital project audit adj)	to page 2	32500	
Contributions from Other Gov't (non-F&E) Sources	to page 2	33000	
<i>Provide description for Other Gov't (non F&E) Contributions:</i>			
Other (e.g. Flex Capital)	to page 2	34000	
TOTAL RESOURCES ACQUIRED			3,107,387
RESOURCES APPLIED:			
Operating Expenditure	from page 2	various	2,445,130
Depreciation Expense	from page 2	90000	108,444
Amortization Expense	from page 2	90010	0
Pension Expense	from page 2	96000	(1,917)
OPEB Expense	from page 2	96010	0
TOTAL RESOURCES APPLIED			2,551,657
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			555,730
TOTAL NET RESOURCES, December 31			
Net Resources-Unrestricted	from Sch 1	29100	1,011,229
Unrestricted Net Position-Pension/OPEB	from Sch 1	29400	(344,410)
Net Resources-Restricted	from Sch 1	29300	0
Net Resources-Capital Assets, Less Related Debt	from Sch 1	29000	2,149,840
TOTAL NET RESOURCES, DECEMBER 31			\$2,816,659

Unrestricted Reserve Percentage 41.36%

X

_____ Date

_____ 2022 Fair Theme

Fair Name: Tulare County Fair
 City: Tulare, California

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2022 Statement of Operations

SUMMARY OF OPERATIONS	Reference	Account Number	Jan 1 to Dec 31, 2022
OPERATING REVENUES:			
Admissions to Grounds		41000	\$488,070
Industrial and Commercial Space		41500	56,759
Carnivals		42100	338,838
Concessions		42200	302,308
Exhibits		43000	77,572
Horse Show		44000	0
Horse Racing (Fairtime Pari-Mutuel)		45000	0
Horse Racing (Satellite Wagering)		45005	
Fair Attractions		46000	47,443
Motorized Racing		46109	
Interim Attractions		46009	
Miscellaneous Fair		47000	236,198
Miscellaneous Non-Fair Programs		47005	
Interim Revenue		48000	472,530
Prior Year Revenue Adjustment		49000	492
Other Operating Revenue		49500	3,027
TOTAL OPERATING REVENUES	to page 1		2,023,237
OPERATING EXPENDITURES:			
Administration		50000	518,403
Maintenance & General Operations		52000	1,134,521
Publicity		54000	61,167
Attendance Operations		56000	131,922
Miscellaneous Fair		57000	104,229
Miscellaneous Non-Fair Programs		57005	53,368
Premiums (For Exhibit programs only)		58000	
Exhibits		63000	67,527
Horse Show		64000	
Horse Races (Fairtime Pari-Mutuel)		65000	
Horse Races (Satellite Wagering)		65005	
Fair Entertainment Expense		66000	383,613
Motorized Racing		66109	
Interim Entertainment Expense		66009	
Equipment (Funded by Fair)		72300	
Prior Year Expense Adjustment		80000	-9,620
Cash (over/under)		85000	
Other Operating Expense		94000	
TOTAL OPERATING EXPENDITURES	to page 1		2,445,130
NET OPERATING PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			(\$421,893)
Depreciation Expense	sch 7	90000	108,444
Amortization Expense	sch 7	90010	
Pension Expense	to page 1	96000	-1,917
OPEB Expense	to page 1	96010	
NET OPERATING PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			(\$528,420)
State (Local/Base) Allocation	from page 1	31200	449,150
Training Allocation & Other Fiscal & Admin Assistance (F&E)	from page 1	31300	0
Capital Project Reimbursements	from page 1	31900	635,000
Other Funds (e.g. County, Supplemental, Fiscal Ass't)	from page 1	Various	0
NET PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$662,257
PROFIT MARGIN RATIO BEFORE DEPREC., AMORT., PENSION, OPEB			33%
NET PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$555,730
PROFIT MARGIN RATIO AFTER DEPREC., AMORT., PENSION, OPEB			27%

Fair Name: Tulare County Fair
City: Tulare, California

State of California
Department of Food & Agriculture
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2022 Statement of Operations

STATEMENT OF FINANCIAL CONDITION	Account Number(s)		Dec 31, 2022
ASSETS			
Cash-Unrestricted	11100-11800 *	\$881,099	
Cash-Restricted	11000		
Total Cash			881,099
Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		474,510
Deferred Charges	14300		
Other Assets	14100, 14700-16200		
Capital Assets:			
Property, Plant & Equipment:			
Construction in Progress	19000	775,000	
Land	19100	489,069	
Buildings & Improvements	19200	3,920,707	
Less Accumulated Depreciation-Buildings & Improvements **	19201	(3,114,162)	
Equipment	19300	281,879	
Less Accumulated Depreciation-Equipment **	19301	(202,653)	
Leasehold Improvements	19400		
Less Accumulated Depreciation-Leasehold Improvements **	19401		
Total Property, Plant & Equipment			5,466,655
Total Accumulated Depreciation			(3,316,815)
Net Property, Plant & Equipment			2,149,840
Intangible Assets:			
Computer Software, Patents, Copyrights, Trademarks, etc.	19500		
Less Accumulated Amortization-Computer Software, etc**	19501		
Right to Use Leased Land - Amortization	19700		
Less Accumulated Amortization-Right to Use Leased Land**	19701		
Right to Use Leased Buildings - Amortization	19710		
Less Accumulated Amortization-Right to Use Leased Buildings**	19711		
Right to Use Leased Equipment - Amortization	19720		
Less Accumulated Amortization-Right to Use Leased Equipment**	19721		
Non-Amortizable Intangible Assets	19600		
Total Intangible Assets			0
Total Accumulated Amortization			0
Net Intangible Assets			0
Net Capital Assets			2,149,840
Total Assets			\$3,505,449
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources - Pension	16000	99,264	
Deferred Outflows of Resources - OPEB	16010	4,369	
Total Deferred Outflows of Resources			103,633
Total Assets & Deferred Outflow of Resources			\$3,609,082
LIABILITIES			
Insurance Fees Payable	21100		\$420
Accounts Payable	21200		25,314
Current Portion of Long-term Debt	21250		
Payroll Liabilities	22100-22600		14,933
Deferred Revenue	22800		
Other Liabilities	23000		3,048
Guaranteed Deposits	24100		14,734
Compensated Absences Liability	24500		17,064
Lease Liability	24600		
Long Term Debt (long-term portion)	25000		37,911
Net Pension Liability	26000		283,099
Net OPEB Liability	26010		38,485
Total Liabilities			\$435,009
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources - Pension	25600	120,006	
Deferred Inflows of Resources - OPEB	25610	6,452	
Total Deferred Inflows of Resources			126,458
Total Liabilities & Deferred Inflow of Resources			\$561,467
NET RESOURCES			
Junior Livestock Auction Reserve	25100		230,956
Total Net Resources (without JLA Reserve):			
Net Resources-Unrestricted	29100	1,011,229	
Unrestricted Net Position-Pension/OPEB	29400	(344,410)	
Net Resources-Restricted	29300		
Net Resources-Capital Assets, Less Related Debt	29000	2,149,840	
Total Net Resources (without JLA Reserve):			\$2,816,659
Total Net Resources			\$3,047,615
Total Liabilities & Net Resources & Deferred Inflow of Resources			\$3,609,081
Debt ratio (total liabilities/total assets)			12%
Ratio of Leave Liability Covered by Cash***			51.64
Debt-to-equity ratio (total liabilities/total net resources)			14%

Fair Name: Tulare County Fair
 City: Tulare, California

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 Department of Food & Agriculture
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2022 Statement of Operations

2022 FAIR STATISTICS

GROUPS ADMISSIONS	Price per Ticket	Number of Tickets	Amount
PAID ADMISSIONS:			
Gate Admissions			\$0
Adult	\$11.00	25,649	282,139
Children (3-17)	\$5.00	19,711	98,555
Seniors (55+)	\$8.00	2,906	23,248
Service Member	\$6.00	1,404	8,424
Discounted Admissions			0
Adult	\$9.00	4,121	37,089
Children's (3-17)	\$3.00	4,081	12,243
Seniors (55+)	\$6.00	755	4,530
Season Passes	\$6.00	3,640	21,840
Senior Citizens			0
Exhibitor Passes		3,370	0
Livestock Passes			0
TOTAL PAID ADMISSIONS		65,637	\$488,068
FREE ADMISSIONS:			
Courtesy Pass Admissions		1,345	
Credential Admissions		17,670	
Children under 12 Admitted Free		3,917	
Military Personnel in Uniform Admitted Free		328	
Children under 6 Admitted Free		5,160	
TOTAL FREE ADMISSIONS		28,420	
TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)		94,057	\$488,068
Cash over/under (Account 85000)			\$0

Courtesy Pass Admissions as Percent of Prior Year Gross Paid Admissions

(Not to exceed 4% per Food and Ag Code Section 3026)

Courtesy pass admissions - current year	1,345
Total number of paid admissions - prior year	61,802
Percent	2.2%

PARKING REVENUE	NUMBER	PRICE	TOTAL REVENUE	% PAID TO
Fairtime (Account 47100)				
Daily	8,157	\$6.00	48,942	
Preferred	257	\$100.00	25,700	
Weekly	97	\$25.00	2,425	
VIP Parking	145	\$150.00	21,750	
Vendor Daily Parking	480	\$5.00	2,400	
Vendor RV Parking	117	\$40.00	4,680	
TOTAL Account 47100	9,253		\$105,897	

Fair Name: Tulare County Fair
 City: Tulare, California

State of California
 Department of Food & Agriculture
 Fairs & Expositions Branch
 STOP-01 (Rev. 01/23)
 Schedule 6

2022 Statement of Operations

Permanent Positions on Payroll for 2022

Total # of Permanent Positions (see below) 1

Expenditure Classification			Total	Pay Rate		Total Per Account		
Civil Service Class Title			Number of Months	Amount	Per	Acct No.	Account Totals	Compensated Leave Liability
		Secretary - Manager IV	6	9,160.00	MO	50000-11-000	54,960	17,064
			6	9,389.00	MO		56,334	
TOTAL								17,064

Permanent positions must include all permanent full & part-time employees (only employees receiving medical benefits).
 Please include permanent intermittents.
 Do NOT include seasonals or 119 day employees.
 Please provide the breakdown of permanent full and part-time employees and permanent intermittents.
 This data is required for the full year, not year-end figures. However, please avoid double-counting the same position.
 E.g. A position that is filled throughout the year by 2 individuals should be counted as one permanent position.

Fair Name: Tulare County Fair
 City: Tulare, California

State of California
 Department of Food & Agriculture
 Fairs & Expositions Branch
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 Schedule 7

2022 Statement of Operations

CAPITAL ASSETS ACQUISITIONS & DISPOSITIONS	Reference	Jan 1 to Dec 31, 2022	Jan 1 to Dec 31, 2022
PROPERTY, PLANT & EQUIPMENT, January 1:	Prior Year		\$4,753,841
ACQUISITIONS OF FIXED ASSETS:			
Land			
Construction in Progress		635,000	
Buildings & Improvements			
Leasehold Improvements			
Equipment		77,815	
TOTAL ACQUISITIONS OF FIXED ASSETS			712,815
DISPOSITIONS OF FIXED ASSETS:			
Land			
Construction in Progress			
Buildings & Improvements			
Leasehold Improvements			
Equipment			
TOTAL DISPOSITIONS OF FIXED ASSETS			0
PROPERTY, PLANT & EQUIPMENT, December 31:			5,466,656
INTANGIBLE ASSETS, January 1:	Prior Year		
ACQUISITIONS OF INTANGIBLE ASSETS:			
Right to Use Leased Land			
Right to Use Leased Buildings			
Right to Use Leased Equipment			
Computer Software, Patents, Copyrights, Trademarks, etc.			
Non-Amortizable Intangible Assets			
TOTAL ACQUISITIONS OF INTANGIBLE ASSETS			0
DISPOSITIONS OF INTANGIBLE ASSETS:			
Right to Use Leased Land			
Right to Use Leased Buildings			
Right to Use Leased Equipment			
Computer Software, Patents, Copyrights, Trademarks, etc.			
Non-Amortizable Intangible Assets			
TOTAL DISPOSITIONS OF INTANGIBLE ASSETS			0
INTANGIBLE ASSETS, December 31:			0
DEPRECIATION:			
Accumulated Depreciation, January 1	Prior Year		3,208,372
Less: A/D on Dispositions of Fixed Assets above			108,444
Less/Add: Prior Year Audit Adjustment			
Add: Annual Depreciation Expense	from page 2		
ACCUMULATED DEPRECIATION, December 31			3,316,816
AMORTIZATION:			
Accumulated Amortization, January 1	Prior Year		
Less: A/D on Dispositions of Intangible Assets above			
Less/Add: Prior Year Audit Adjustment			
Add: Annual Amortization Expense	from page 2		
ACCUMULATED AMORTIZATION, December 31			0
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION, December 31			2,149,840
INTANGIBLE ASSETS, NET OF AMORTIZATION, December 31			0
TOTAL CAPITAL ASSETS, NET, December 31			2,149,840
DEBT (ASSOCIATED WITH CAPITAL ASSETS)			
NET RESOURCES-CAPITAL ASSETS (less related debt), DECEMBER 31:	To Sch 1		\$2,149,840

Fair Name: Tulare County Fair
City: Tulare , California

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
Schedule 9A

2022 Statement of Operations

Employer's Share of Contributions towards Pension Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2021 - December 31, 2022)

Month	Contributions
Jul-21	4,783.67
Aug-21	4,667.17
Sep-21	5,172.76
Oct-21	3,103.71
Nov-21	4,005.32
Dec-21	3,539.43
Jan-22	3,444.17
Feb-22	3,544.76
Mar-22	3,730.75
Apr-22	4,038.73
May-22	4,226.86
Jun-22	4,455.46
Jul-22	5,102.88
Aug-22	5,910.72
Sep-22	6,508.88
Oct-22	5,978.48
Nov-22	4,820.00
Dec-22	4,101.68
TOTAL	81,135.43

Fair Name: Tulare County Fair
City: Tulare , California

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
Schedule 9B

2022 Statement of Operations

Employer's Share of Contributions towards Other Postemployment Benefits (OPEB) Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2021 - December 31, 2022)

Month	Contributions
Jul-21	209.38
Aug-21	209.38
Sep-21	209.38
Oct-21	209.38
Nov-21	209.38
Dec-21	209.38
Jan-22	209.38
Feb-22	209.38
Mar-22	209.38
Apr-22	209.38
May-22	225.56
Jun-22	219.84
Jul-22	225.34
Aug-22	225.34
Sep-22	225.34
Oct-22	225.34
Nov-22	225.34
Dec-22	225.34
TOTAL	3,891.24

Fair Name: Tulare County Fair
 City: Tulare, California

State of California
 Department of Food & Agriculture
 Fairs & Expositions Branch
 STOP-01 (Rev. 01/23)
 JLA

2022 Statement of Operations

STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION

DETAIL	Account Number	Jan 1 to Dec 31, 2022
RESOURCES, January 1:	25100	176,444
AUCTION REVENUES:		
Percentage from Auction Sales	47610	114,190
Sponsorships	47620	
Advertising Sales	47630	
Reimbursements	47640	
Prior Year Revenue Adjustment	47650	27,405
Other (List)	47660	9,073
TOTAL REVENUES	47600	150,668
AUCTION EXPENDITURES:		
Jr. Livestock BBQ, lunch, dinner, etc.	57620	
Labor Costs	57630	3,000
Supplies & Expense	57640	19,266
Publicity and Marketing	57650	
Processing	57660	29,698
Judges	57670	10,731
Prior Year Expenditure Adjustment	57680	0
Other (List)	57690	33,462
TOTAL EXPENDITURES	57600	96,156
NET JLA INCOME		54,512
RESOURCES, December 31:	25100	230,956
INFORMATION ONLY:		
Payment from Buyers / Payment to Sellers (Excluding the percentage retained to offset the expenses)	25200	
Percentage Retained by Fair/Committee		%

Fair Name: Tulare County Fair
 City: Tulare, California

State of California
 Department of Food & Agriculture
 Fairs & Expositions Branch
 STOP-01 (Rev. 01/23)
 FLSA

2022 Statement of Operations

FEDERAL LABOR STANDARD ACT (FLSA) RECREATIONAL EXEMPTION

Do NOT include State Funding.

This schedule is only required by DAAs.

Method of determining applicability of recreational exemption:

2022 Monthly Cash Receipts

Month	Cash Receipts
January	4,182
February	126,413
March	59,398
April	35,742
May	108,237
June	80,067
July	140,759
August	68,963
September	1,066,412
October	362,332
November	30,038
December	8,384
TOTAL	2,090,928

Lowest six months	Highest six months
4,182	1,066,412
8,384	362,332
30,038	140,759
35,742	126,413
59,398	108,237
68,963	80,067
TOTALS	1,884,220

Lowest six months/highest six months: 11.0%

If the lowest six months divided by the highest six months is greater than 33.3%, your exemption is lost for 2022.

Overtime should be paid to temporary employees accordingly.

STATE OF CALIFORNIA
STANDARD AGREEMENT

STD 213 (Rev 06/03)

AGREEMENT NUMBER

IAA-24A-2301

REGISTRATION NUMBER

1. This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME

24A District Agricultural Association/Kings Fair

CONTRACTOR'S NAME

24th District Agricultural Association/Tulare County Fair

2. The term of this Agreement is: January 1, 2023 through December 31, 2023

3. The maximum amount of this Agreement is: \$ \$84,333.00
Interagency Agreement between the 24th DAA & 24A DAA

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work 3 page(s)

Exhibit B – Budget Detail and Payment Provisions 0 page(s)

Exhibit C* – General Terms and Conditions

Check mark one item below as Exhibit D:

Exhibit - D Special Terms and Conditions (Attached hereto as part of this agreement) 9 page(s)

Exhibit - D* Special Terms and Conditions

Exhibit E – Additional Provisions 10 page(s)

California Fair Services Authority Insurance Requirements, General Terms & Conditions,

GTC 307 Certification, Workers Compensation, Payee Data Sheet

Items shown with an Asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.
These documents can be viewed at www.ols.dgs.ca.gov/Standard+Language

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR

CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.)

24th District Agricultural Association / Tulare County Fair

BY (Authorized Signature)

Gary C. Castro
Gary C. Castro (Dec 20, 2022 12:22 PST)

DATE SIGNED(Do not type)

Dec 20, 2022

PRINTED NAME AND TITLE OF PERSON SIGNING

Gary Castro, President

ADDRESS

620 S. K Street, Tulare, CA 93274

STATE OF CALIFORNIA

AGENCY NAME

24A District Agricultural Association / King Fair

BY (Authorized Signature)

Dave Lafferty
Dave Lafferty (Dec 20, 2022 17:10 PST)

DATE SIGNED(Do not type)

Dec 20, 2022

PRINTED NAME AND TITLE OF PERSON SIGNING

Dave Lafferty, President

ADDRESS

P.O. Box 14 - 801 S. 10th Ave., Hanford, CA 93232

California Department of General
Services Use Only

Exempt per:

**EXHIBIT A
(Interagency Agreement)**

SCOPE OF WORK

1. The 24th District Agricultural Association agrees to provide the following services:

Administrative services, oversight of facility maintenance, day-to-day operations, direct all aspects of the annual fair, interim events, financial management, personnel management, and public relations of the 24A DAA. The 24th DAA CEO and Staff Service Analyst (SSA) will have a shared presence at the 24A DAA schedule to be determined by the 24th DAA CEO. Availability will be in person, via email, and by phone to the 24A DAA.

**CEO Essential Job Functions & Duties
Fair Sponsored Events**

Directs all aspects of the annual fair and interim events-

- In accordance with the Board and related Association policies. Approve contracts and rate schedules for the annual fair. Approve contracts and schedules for all exhibit space, judges, awards, insurance requirements, and appropriate staffing.
- Review admission and parking rates with the Board; provide crowd control and law enforcement requirements, oversee the distribution of admission passes.
- Oversee and ensure adequate safety and security staff, contractors, and/or law enforcement.
- Oversee and direct sponsorship development, marketing, and public relations for the annual event.
- Develop new and innovative ideas and programs to improve the annual fair always striving to improve revenue and event attendance.

Financial Management

- Develops and manages the budget, assures adequate bank balances, assures reconciled bank statements, and maintains a sound fiscal policy.
- Assures accurate processing of payroll and payables; maintains financial record keeping.
- Develops the Statement of Operations.

Personnel Management

- Directs all personnel decisions, hiring, training evaluation, discipline, and dismissals in accordance with state civil service laws, rules, and regulations.
- Supervises staff on a day-to-day basis.
- Conducts staff meetings and training as needed.

Administrative Duties & Public Relations

- Implements board policy, attends board meetings, provides monthly reports, and develops agendas and minutes as directed by the Board of Directors.
- Manages the business and administrative process including accounting, procurement, personnel, and contract administration.
- Represent the 24A DAA at fair industry events and with other fair-related organizations.
- Oversees graphics, printing, and distribution of all publications and web-site design.
- Assures facility maintenance.
- Oversees destruction of records and record retention.

Business & Facility Development/Management

- Responsible for maintaining and improving business relations throughout the community.
- Develop and manage a long-term interim revenue plan for the facility.

Work Environment

- The CEO & SSA will perform their duties on the grounds of the 24th & 24A District Agricultural Association.

**EXHIBIT A
(Interagency Agreement)**

Other Provisions

- The CEO and SSA are both employees of the 24th District Agricultural Association and schedules may be altered to facilitate the needs of the 24th DAA or to handle an emergency. CEO & SSA are available to the 24th DAA staff when in the services of the 24A DAA.
- The CEO will report to both the 24th DAA board and the 24A board of directors, separately at their respective monthly board meetings.
- The 24th DAA board will remain the CEO's primary board and will handle the CEO's personnel matters.
- All CEO personnel related topics must go through the 24th DAA Board President.
- 24th DAA SSA to handle accounting and payroll for the 24A DAA with the assistance of CFSA (California Fairs Service Authority) and any other duties assigned to the SSA by the CEO within the SSA's duty statement.
- 24th DAA CEO nor SSA are responsible for any financial records or contracts prior to the start date of the IAA.
- The 24th DAA shall defend, indemnify, and hold the 24A DAA, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney fees), or claims for injury or damages arising out of the performance of this Agreement.

2. The 24A District Agricultural Association to provide:

- All information pertinent to the completion of the 24A DAA budget, STOP, FYE financial reconciliation, access to facilities, access to the computer network, and anything else within reason that the 24th DAA CEO and SSA need to manage the facility successfully.
- All non-executed contracts for the 2023 calendar year are null and void.
- The 24th DAA is the 24A DAA's acting CEO and has full authority to negotiate on behalf of the 24A DAA.
- The 24A DAA Board of Directors adopts the following policy and delegates the following to the 24th DAA CEO- **Delegation of Authority** CEO is authorized to execute Rental Agreements up to \$55,000, Standard Agreements up to \$55,000, as long as these contracts do not exceed a one-year term, without further authorization from the Board of Directors. In emergency situations, the CEO is authorized to execute the above-mentioned agreements up to the amount of \$75,000. All such executed agreements, however, are to be submitted to the Board of Directors for review at the subsequent meeting.
- The 24A DAA Board of Directors adopts the following policy-Members of the Board of Directors of the 24A District Agricultural Association / Kings Fairgrounds and any volunteers donating time for the Fair/Fairgrounds, will be covered by Workman's Compensation insurance while performing their volunteer work.
- The 24A DAA Board of Directors adopts the following policy- 24A DAA Contract Policies, Procedures, and Practices AB2490 attached hereto as Exhibit D.
- The 24A DAA shall defend, indemnify, and hold the 24th DAA, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney fees), or

**EXHIBIT A
(Interagency Agreement)**

claims for injury or damages arising out of the performance of this Agreement.

3. Termination of Agreement:

- This agreement shall be subject to termination by either party at any time during the term hereof by giving the other party notice in writing at least 90 days prior to the date when such termination shall become effective. Such termination shall relieve the 24th DAA of any further performance of the terms of this agreement. Neither party shall terminate this agreement in the months of May or June.
- This agreement shall automatically terminate between both parties if CEO Rizzardo is no longer employed at the 24th DAA.

4. The project representatives during the term of this agreement will be Contacts:

**24th District Agricultural Association
620 S. K Street
Tulare, CA 93274

(559) 686-4707
Gary Castro, President**

**24A District Agricultural Association
P.O. BOX 14 – 801 S. 10th Ave.
Hanford, CA 93232

(559) 584-3318
Dave Lafferty, President**

5. **PAYMENT**

- The 24A District Agricultural Association shall reimburse the 24th District Agricultural Association \$6,429.00 per month for the months of January 1, 2023-April 30, 2023, \$8,824.00 per month for the months of May 1, 2023-July 31, 2023, and \$6,429.00 for the months of August 1, 2023-December 31, 2023. Annual contract \$84,333.00.
- The 24th District Agricultural Association shall issue a monthly invoice, which the 24A District Agricultural Association shall pay within 15 calendar days. If 24A District Agricultural Association becomes delinquent in any billing period then the agreement can be terminated, in writing, with 15 days' notice.

EXHIBIT D
(Interagency Agreement)

**24A DISTRICT AGRICULTURAL ASSOCIATION CONTRACT POLICIES,
PROCEDURES, AND PRACTICES**

WHEREAS, with the passage of AB 2490 in September 2014, the Legislature, in an effort to reduce state oversight and improve economic efficacy, significantly increased the authority of District Agricultural Associations (DAAs) to allow the DAAs to manage and operate their facilities more independently and with greater flexibility.

WHEREAS, as part of this legislative effort, section 4051 of the Food & Agricultural Code was amended vesting DAAs with expanded local authority, especially in the area of public contracting.

NOWHEREFORE, in furtherance of AB 2490 and in accordance with Food and Agriculture Code section 4051(a), 24A District Agricultural Association ("District") hereby adopts, effective December 14, 2022, the following Contract Policies, Procedures, and Practices.

I. Definitions:

A. "District" shall mean the 24A District Agricultural Association *aka* the Kings Fair, an entity of the State of California formed by the Legislature to hold fairs, expositions, and exhibitions for the purpose of exhibiting all of the industries and industrial enterprises, resources, and products of every kind or nature of the state with a view toward improving, exploiting, encouraging, and stimulating them; and constructing, maintaining, and operating recreational and cultural facilities of general public interest. [Food & Agricultural Code sections 3871 and 3951.].

B. "Board" shall mean the Board of Directors of the District, consisting of nine directors appointed by the Governor. The Board is the governing body and policy making body for the District.

C. "Premises" shall mean the real property managed and operated by the 24A District Agriculture Association.

D. "Fair" shall mean the annual Kings Fair, which is one of the largest events in Kings County attracting more than 30,000 people each year during its five day run featuring exhibits, livestock show, musical entertainment, educational programs and more.

E. "Interim events" shall mean those events held on the Premises other than the Fair. In addition to the Fair, the District host annual events.

F. "Goods" shall mean all types of tangible personal property, including materials, supplies, and equipment, as defined in Public Contract Code section 10290, subd. (d).

G. "Contract" shall mean and include all types of written agreements, contracts, leases, and memorandums of understanding.

H. "Personal Service Contracts" shall have the same meaning as set forth in the California Code of Regulations, title 2, section 547.59, which provides in pertinent part:

(a) A "Personal Services Contract" is defined as any contract, requisition, purchase order, etc. (except public works contracts) under which labor or personal services is a significant, separately identifiable element. The business or person performing these contractual services must be an independent contractor that does not have status as an employee of the State.

(b) A "cost-savings based Personal Services Contract" is any Personal Services Contract proposed to achieve cost savings and subject to the provisions of Government Code Section 19130(a).

EXHIBIT D
(Interagency Agreement)

I. "Public Exigency" shall mean and refer to an emergency situation when the health and safety of the public property or guests in the custody or care of the District are at risk if immediate measures are not taken to resolve the problem situation and it is not possible or practical to convene a Regular, Special or Emergency Meetings of the Board as those terms are defined in the Bagley-Keene Open Meeting Act. (Govt. Code, sections 11120 et seq.)

J. "Sole Source" shall mean and refer to a procurement process in which the good(s) or service(s) are procured from, or are a product of either:

1. Emergencies where immediate acquisition is necessary for protection of the public's health, welfare, or safety or
2. The proposed acquisition of goods or services are the only goods and services meeting the District's needs and the vendor/contractor is the only vendor/contractor available.

K. "Informal Procurement Process" shall mean the procurement of goods, services, or information technology goods and services by obtaining multiple informal telephone, written and/or internet quotes in accordance with the policies and procedures established by the District.

II. Contract Policies:

A. Compliance with Applicable Law: All District contracts must conform to applicable federal, state, and local laws, including but not limited to the Public Contract Code, which was designed to encourage fair competition for public contracts and to aid public officials in the efficient administration of public contracting.

B. Conform to the District's Mission: All contracts shall operate in conformity with the District's goals, objectives, and mission and shall consider the impact of District events and activities on the local community.

C. Written Contract Required: All contracts for the purchase of goods, services, and the use of the District's Premises shall be in writing, free from any type of discrimination and conflict of interest, in compliance with applicable law, duly executed, and approved by the Board or other authorized representative of the District.

D. Board Approval Required: Except for situations where the District's Board has expressly delegated limited authority to the Chief Executive Officer (CEO), all contracts must be submitted and approved by the Board in order to be legally binding and effective.

E. Compliance with District's Rules and Regulations: For any event that is to be conducted or performed on the District's Premises, the contract shall incorporate the District's Rules and Regulations.

F. Approval of CDFA and DGS: All contracts that require the approval of the Department of Food & Agriculture (CDFA) and/or the Department of General Services (DGS) must be submitted to CDFA and/or DGS pursuant to Food & Agricultural Code section 4051 et seq. to be reviewed and approved prior to being implemented by the District.

G. Contracts for Goods and Services: In accordance with section 4051 of the Food and Agricultural Code, which is not subject to the Part 2, Division 2, Chapter 2 (section 10290 et seq.) and Chapter 3 (section 12100 et seq.) of the Public Contract Code, all purchases of

EXHIBIT D
(Interagency Agreement)

goods, services, and information technology goods and services, including subcontracts, and involving an expenditure in excess of \$100,000.00; all personal services contracts involving an expenditure in excess of \$5,000.00 and governed by Government Code section 19130, subdivision (a); all construction contracts where the cost exceeds \$25,000.00; and all other contracts required by law to be subject to competitive bidding procedures shall be competitively bid and will be awarded pursuant to one of the competitive bidding procedures described below; unless the contract is entitled to an exemption or exception as defined herein in subparagraphs 2 and 3.

1. Competitive Bidding Process:

a. Invitation for Bid-An Invitation For Bid (IFB) is a public request for bids to provide a specific service or goods and the contract will be awarded to the qualified bidder with the lowest responsive and responsible bid unless all bids are rejected. The District will provide additional details and definitions for each IFB issued to the extent necessary. When a contract is awarded, a Notice of Award shall be posted in a public place in the District's Administration Office for 5 calendar days.

b. Two Tier Requests for Proposals-A Request for Proposal (RFP) will seek proposals to provide technical services or a specified product or to solve a defined problem. The contract award will be based upon the lowest cost and evaluation of the proposers' technical proposals submitted in response to the RFP. Two Tier RFPs require the submission of technical proposals for evaluation by a selection committee using objective criteria specified in the RFP. Bidders must submit financial proposals in a separate sealed envelope. Proposals will first be evaluated on a technical basis by the selection committee. Bidders whose proposals received the required minimum score during the technical evaluation will have the financial envelope opened. When a contract is awarded, a Notice of Award will be posted in a public place in the District's Administration Office for 5 days calendar days.

c. Competitive Negotiated Procurements-Competitive Negotiated Procurements are initiated by the issuance of: (i) an RFP, (ii) a Request for Expression of Interest (RFEs, or (iii) a letter invitation to pre-qualified proposers (collectively, "Solicitation".) Competitive Negotiation Procurements require the submission of technical proposals for evaluation by a selection committee using objective criteria specified in the Solicitation and price is not the primary or sole selection factor. Bidders must submit preliminary financial proposals in a separate sealed envelope. All proposals submitted in response to the Solicitation must comply with the Solicitation's terms and conditions. After receipt of proposals and completion of an evaluation or selection process, the District may conduct negotiations with one or more proposers with the required qualifications and the most competitive preliminary financial proposals. Best and Final Offers (BAFOs) will be required from the selected qualified proposers upon the conclusion of any negotiations. The contract will be awarded on the basis of a consideration of a combination of technical evaluation and price factors. When a contract is awarded, a Notice of Award will be posted in a public place in the District's Administration Office for 5 calendar days.

2. Protest Procedures:

a. Standing and Grounds for Protests:

(1) Protests can be filed only by a Proposer or Bidder submitting a bid or proposal in response to one of the Competitive Bidding Procedures (IFB, RFP or Solicitation) described in paragraph G.

EXHIBIT D
(Interagency Agreement)

- (2) All protests will be reviewed and decided on written submissions only.
- (3) Protests must be based only upon one or more of the following grounds:
 - (a) The District violated a law or regulation; or
 - (b) The District failed to follow the procedures and adhere to requirements set forth in the competitive solicitation or any addendum thereto.

b. Jurisdiction for Consideration of Protests: There is no jurisdiction for the District to consider a protest if:

- (1) The District rejects all bids or proposals.
- (2) The protestant does not meet the requirements of paragraph 2.a. above.
- (3) The protest was not timely submitted.
- (4) The contract award is for a type of contract not subject to the protest procedures.

c. Procedural Requirements for Protests:

- (1) A protest must be initiated by filing the Notice of Protest in writing with the District's Administration Office by 4:00 PM not later than five calendar days after the posting of the Notice of Intent to Award. The written Notice of Protest must be physically delivered to the District's Administration Office in hard copy. Emailed protests and fax protests are not acceptable and will not be considered. The failure to timely file a protest shall constitute an irrevocable waiver of the Bidder or Proposer's right to protest.
- (2) The Notice of Protest must include the name, address, and telephone number of the protestant and of the person representing the protesting party, if any, and must be signed by the protestant or the protestant's representative. The Notice of Protest may, but is not required to, contain the information described in Paragraph (3) below.
- (3) After filing an Initial Protest, the protestant has five calendar days to file a detailed written statement of the protest grounds if, the Notice of Protest did not contain the complete grounds for the protest. The detailed written statement must be physically delivered in writing to the District's Administration Office by 4:00 PM not later than five calendar days after the Notice of Protest is filed. Emailed and/or faxed detailed written statements are not acceptable and will not be considered. The detailed written statement must contain a complete statement of any and all grounds for the protest, including, without limitation, all facts, supporting documentation, legal authorities, and argument in support of the grounds for the bid protest. The detailed written protest must refer to the specific portions of all documents which form the basis of the protest.
- (4) Any protest not conforming to Paragraphs c. (1) through (3), inclusive, shall be rejected by the District as invalid. The procedures and time limits set forth in Paragraph 2.c. are mandatory and are the

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protestant's sole and exclusive remedy in the event of any protest. Failure to comply with these procedures shall constitute a waiver of any right to further pursue the protest, including filing a Government Code Claim or judicial or other legal proceedings.

(5) During the pendency of a valid protest, the contract may not be awarded until the protest is withdrawn or the District has rendered a decision.

(6) The CEO of the District shall determine if the protest is in conformance with Paragraphs 2.c. (1) through (3), inclusive. Further, the CEO may attempt to informally resolve protests to the satisfaction of all parties before proceeding with the protest. In the event informal efforts to resolve the protest are not successful, the CEO, after determining that the protest is based on permissible grounds and filed in strict conformity with the procedural requirements, shall appoint a hearing officer. The hearing officer may request additional information and specify a time limit for submission of the information. The hearing officer shall determine the matter on all written submissions and submit a recommended written decision to the Board within thirty days of the final submission of evidence and legal authorities.

(7) The District Board will render a final determination and disposition of a protest by taking action to adopt, modify, or reject the hearing officer's recommended written decision. Action by the Board relative to a protest shall be final and not subject to appeal or consideration.

3. Exemptions to Competitive Bidding: The following are exempt from competitive bidding:

a. Utility Services-The item or service to be procured is from a utility company or wholesale utility provider where service connections are allowed only in geographically defined service territories, or a competitively limited wholesale provider market, or where the work involves a utility system and only the utility company itself is allowed to perform the work.

b. Standard Commercial Off-the-Shelf Software Packages (COTS) or Hardware Products-Procurement of software or hardware products which are ready-made, available for sale to the government and to the general public and designed to be easily integrated into existing systems without the need for extensive customization. COTS software can either be installed on the District's computers or delivered over the Internet.

c. Equipment Maintenance Services-Maintenance Service Agreements provided by the equipment manufacturer or dealers/distributors as a result of a Life Cycle Cost Purchase: the sum of all recurring and one-time, non-recurring, costs over the full life span or a specified period of a good, service, structure, or system. It includes purchase price, installation cost, operating costs, maintenance, and upgrade costs, and remaining (residual or salvage) value at the end of ownership or its useful life determination or which are not available from a satisfactory alternate source as determined by the District.

d. Software, Software Licenses and Operating System Maintenance Services-in situations where the District has procured software and operating systems for its use, procurement of the continuing maintenance and upgrades of the software and operating systems, training, and renewal of software licenses, from the developer or manufacturer.

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e. Small Business (SB), Micro Business (MB), and Disabled Veteran Business Enterprises (DVBE)-In compliance with Government Code section 14838.5 procurements in an amount between \$5,000.00 and \$281,000.00 (or any other amount established by a Budget Letter from the Department of Finance), in goods and services from a DVBE, SB or MB certified by the State of California; provided the District obtains at least two price quotations from two or more certified small businesses, including microbusinesses, or from two or more DVBE's.

f. Value less than \$5,000-Procurements of any good(s) or service(s) with a value of less than \$5,000 may be purchased and contracted for with an Informal Procurement Process.

g. Newspapers and Publications Services-Notices and publication services used to post notices required by law or policy, and subscriptions to newspapers, journals, and other periodicals.

h. Contract extensions during Pending Protests-Extension of existing contracts where the goods or services provided under the existing contract are the subject of an ongoing procurement process and completion of a new contract has been delayed as a result of a protest filed in accordance with applicable bid protest procedures.

i. Non-Profit Community Service Agreements-Contracts for the procurement of services acquired from non-profit or not-for-profit organizations to provide services including, but not limited to, clean up, weed abatement, habitat restoration, maintenance, and other similar work within or adjacent to the District's jurisdiction may be entered into by using the Informal Procurement Process.

4. Exceptions to Competitive Bidding: Competitive bidding may not apply if, under the particular circumstances of the procurement, an exception is warranted. The following are examples of circumstances that may be considered in authorizing case-by-case exceptions to the competitive bidding policy:

a. Sole Source-Executive Order W-1-3-94 forbids the use of "sole source" contracts except in the case of State emergency or where public health and safety so require. Notwithstanding the foregoing Executive Order, in a situation where only one person, firm, or manufacturer exists that can provide the needed goods or services and no equivalent person, firm or manufacturer is available that would meet the District's minimum needs, then sole source may be considered.

b. No Competition-Competition is precluded because of the existence of patent rights, copyrights, secret processes, controlled or limited market or distribution, restricted or limited availability of the basic raw material(s) or similar circumstances, and there is no equivalent item or service.

c. Absolute Compatibility Is Necessary:

(1) The procurement is for replacement part or components for equipment and no information or data is available to ensure that the parts or components obtained from another supplier will perform the same function in the equipment as the part of component to be replaced.

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(2) The procurement is for replacement parts or components for equipment and the replacement parts or components would compromise the safety or reliability of the product, or would void or invalidate a manufacturer's warranty or guarantee; or

(3) The procurement is for upgrades, enhancements, or additions to hardware or for enhancements or additions to software, and no information and data is available to ensure that equipment or software from different manufacturers or developers will be as compatible as equipment or software from the original manufacturer(s) or developer(s).

d. Opportunity Purchases-Opportunity purchases from local business that, for similar things available through the state purchasing program, may be purchased locally at a price equivalent to or less than that available through the state purchasing program. (Food & Ag Code 4051, subd. (b)(l).)

e. Exigency Purchases-In cases of a Public Exigency as defined under "Definitions" above, the District or its CEO may authorize contracts for goods and services in the best interests of the District.

f. Sponsorship Agreements-In accordance with Food & Agricultural Code section 4051.1, the District, pursuant to procedures established by the Board, may enter into agreements to secure donations, memberships, and corporate and individual sponsorships, and may enter into marketing and licensing agreements.

H. SB, MB, and DVBE: It is the policy of the District to encourage Small Business (SB), Micro Business (MB) and Disabled Veteran Business Enterprise (DVBE) prime contractors to participate in the competitive procurement process. SB, MB and DVBE prime contractors, certified by the State of California may receive a 5% preference up to \$50,000 or in some instances a pre-determined scoring incentive on applicable solicitations to be applied when determining an award of contract.

I. Contracts for Activities/Use on the Premises: In accordance with section 3965.1 of the Food and Agricultural Code, the District may contract for any activity involving the use of the District's Premises, except revenue generating contracts involving hazardous activities as determined by CDPA, unless adequate insurance is provided. In contracting for such activities, the District shall, depending on the circumstances, consider the use a competitive bid process in situations where the duration of the contract is to be greater than one year or where the contract grants to a contractor an exclusive right, and where there is known competition in the market place, unless the contract/activity/use is entitled to an exemption or exception as defined below.

1. Exemptions to Competitive Bidding:

a. Contracts that are Exempt-Contracts that the District is required to enter into as a matter of law or certain types of contracts that are specifically exempt from competitive bidding, for example, entertainment contracts.

b. Police, security, emergency, and fire service contracts-Contracts to safeguard public health and safety.

c. Natural Disaster and Emergency Relief Contracts-In the event of a natural disaster, emergency, or other type of public exigency, the District

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may contract with relief type organizations, e.g. CalFIRE, CalEMA, Homeland Security, law enforcement, and FEMA, to serve as a command post or to assist and benefit the surrounding community by providing shelter for displaced persons, pets, and livestock.

d. Contracts with Other Governmental Entities: Contracts with other governmental entities, also known as "Inter Agency Agreements", including, but not limited to federal, state, and local entities, as well as Joint Power Authorities established for the benefit and/or use by the District.

2. Exceptions to Competitive Bidding: Competitive bidding may not apply if, under the particular circumstances of the contracting, an exception is warranted. The following are examples of circumstances that may be considered in authorizing case-by-case exceptions to the competitive bidding policy:

a. Non-Profit Agreements-Contracts for the use of the Premises by a non-profit organization [e.g., 501(c)(3)-"Friends of the Fair"] established for the benefit of the District.

b. Fair-time Vendor Agreements-Short term contracts (not to exceed five years) for the non-exclusive use of a portion of the Premises by vendors or independent contractors during the annual Fair in accordance with Title 3, California Code of Regulations, section 7010 *et seq.*

c. Contract extensions during Pending Protests- Extension of existing contracts where the use of the Premises under the existing contract is the subject of an ongoing competitive bid process and the results of that process have been delayed or protested in accordance with applicable bid protest procedures or by court order.

d. Unique Revenue Generating Agreements-Contracts limited to commercial revenue generating situations where the contractor possesses unique qualifications, to include but not limited to, a sole intellectual property right, a franchise or licensing exclusive, or other unique quality that no other known competitor in the marketplace possesses or controls.

III. District Contract Procedures and Practices

A. Signed Written Agreement Required: All purchases of goods and services and uses of the District's Premises and/or its equipment shall be covered by a written agreement either approved by the Board of Directors or the General Manager/Chief Executive Officer (CEO) or other authorized representative of the District.

B. Delegation of Authority: The Board may delegate authorization to the CEO up to a certain maximum dollar limit per contract without further Board approval provided that the term of the contract is less than (1) year and that any such contract(s) are to be submitted thereafter to the Board for notification at the subsequent Board meeting. Notwithstanding the delegation of authority, the Board is responsible for the contract.

C. Due Diligence Required: No contract shall be entered into without conducting an appropriate due diligence inquiry involving the background of the contractor (to include but not limited to name, type of business entity, license, whether registered with the Secretary of State, and consultation with business references) and the type of event or activity that is the subject of the proposed contract (to include but not limited to the form/type of contract, term and duration of

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event, hours of operation, any special conditions or issues, whether alcohol is involved, whether it involves any hazardous activity, potential CEQA considerations, liability insurance (CFSA), indemnification, and potential community reaction).

D. Controversial Contracts: Any contract for an event that may potentially involve large crowds, multiple days, incite local opposition or controversy, hazardous activities, or require heightened security shall be presented to the Board for its consideration and approval, regardless of contract amount or delegation of authority.

E. Cost/Benefit Analysis Required: No contract shall be entered into unless the District first performs a financial benefit/cost analysis, and the District determines that it will receive a reasonable rate of return for the use of its Premises. The only exception is a contract that involves a charity type event.

F. Adequate Security Required: No event shall be permitted without adequate security. As a minimum, any contract shall provide that security levels will be determined by the District based on such factors as the nature of the event, duration, anticipated attendance, traffic, and other potential impacts on the surrounding community. Depending on attendance, traffic, duration of event, noise, and potential impact on the local community, consultation with local law enforcement should be considered in assessing the need for potential security and/or traffic control.

G. Minimum Terms and Conditions: All contracts of the District shall, at a minimum, contain the following terms and conditions; identify contract process used, name of contractor, business entity (individual, partnership, corporation), state of incorporation (if applicable), term of contract, type of event/activity, financial terms-including security deposit and payment schedule, minimum amount of liability insurance, indemnification, specific security and medical emergency plans (if applicable), traffic and safety plans as conditions precedent that must be satisfied prior to an event/activity taking place, and incorporate the District's rules and regulations governing events conducted on the Premises.

H. Adequate Oversight Required: The District shall provide adequate oversight over the Contractor's performance of any contract. To ensure adequate oversight, no contract shall be entered into unless the contract allows for District staff or District controlled security to have complete access to the Premises at all times during an event or activity.

I. If in Doubt Seek Advice from Legal Counsel: Pursuant to Government Code section 11040, the Attorney General's Office is legal counsel for the District in judicial and administrative adjudicated proceedings. CDFA legal counsel provides legal counsel for the District on all other legal matters. Even though the law allows the District, without further State oversight approval, to contract for the procurement of goods and services and for conducting events or activities that take place on the Premises, consultation with legal counsel is encouraged in the contracting process and in drafting the contract.











24A & 24th DAA Interagency Agreement

Final Audit Report

2022-12-21

Created:	2022-12-20
By:	Dena Rizzardo (dena.rizzardo@tcfair.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA601PzG5QHCMjKi8V081-aEwq2OjXV-hN

"24A & 24th DAA Interagency Agreement" History

-  Document created by Dena Rizzardo (dena.rizzardo@tcfair.org)
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-  Signer garyc@krcsafety.com entered name at signing as Gary C. Castro
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-  Signer jdpaint1935@icloud.com entered name at signing as Dave Lafferty
2022-12-21 - 1:10:06 AM GMT- IP address: 207.177.153.99
-  Document e-signed by Dave Lafferty (jdpaint1935@icloud.com)
Signature Date: 2022-12-21 - 1:10:08 AM GMT - Time Source: server- IP address: 207.177.153.99
-  Agreement completed.
2022-12-21 - 1:10:08 AM GMT

Tulare Fair Grounds

QUINN LIFT

CAT Lift Trucks

PREPARED FOR

Customer: Tulare Fair Grounds
Address: 620 S K ST
Tulare, CA 93274
Dena Rizzardo
559-368-8424

REFERENCE

Effective From: Monday, February 20, 2023
Effective To: Wednesday, March 22, 2023
Quote #: 667419
Account Manager: Adam Martin
Direct Phone: 559-246-5366
E-mail: adam.martin@quinnlift.com



GP35N5 - 7,000 lb. Capacity LP Pneumatic Tire Lift Truck

HIGHLIGHTS

Uncompromising Performance

- Powerful GK25 4 Cylinder Engine
 - Maximum Torque 129 ft-lb @ 1600 rpm
 - Maximum Horsepower 61 Hp @ 2700 rpm
 - Throttle by Wire Accelerator (no cable)
 - High Efficiency Aluminum Cylinder Heads
 - Individual High Energy Ignition Coils (no distributor)
 - Low vibration Dynamically Balanced
- Engine Protection System (EPS)
- Fuel saver mode reducing fuel consumption up to 14%
- Cyclone Air Filter
- High efficiency Aluminum Core Radiator
- Robust Powershift Automatic Transmission 1F/1R
- Transmission Oil Cooler
- Hydrostatic Power Steering
- Elevated Air Intake
- Maintenance Free Battery
- Premium long lasting Trelleborg Tires



Superior Operator Comfort

- Premium Full Suspension Grammer Seat
- Tilt Steering Column with Memory function
- Isolated (Rubber mounted) Key Components to reduce vibration
- Rubber floor mat
- Insulated Engine cover
- Convenience tray with clipboard holder
- Separate Brake and Inching Pedals
- Elongated Grab handle Bar
- Open Step with Anti Slip Plate
- Electronic Direction Control
- Premium tires with 3 layers construction for an extra comfortable ride

Added Operator Protection and Awareness

- LED work lights
- Premium LCD/LED Display
- Presence Detection System (PDS)
- Dual Action Parking Brake Handle
- Ground speed control
- Password lock



GP35N5 - 7,000 lb. Capacity LP Pneumatic Tire Lift Truck

- Anti-Restart Ignition Key Switch
- Transmission Return to Neutral for Start

KEY FEATURES & BENEFITS

EXCEPTIONAL PERFORMANCE	After years of expertise and leadership in material handling solutions, Cat® lift trucks engineered a game changing powertrain for exceptional performance in the toughest material handling conditions. The GK engine family is the industry's most powerful and respected industrial engine family in its class. The engines delivers outstanding performance while maintaining the highest standards of durability and reliability. With a proven track record for quality and dependability, the rugged PowerShift transmission delivers a remarkable performance optimizing engine power and response.
OPERATOR COMFORT	A forklift's productivity is not only measured by a strong powertrain, but also by its operator comfort and efficiency. This is why Cat® lift trucks designed an ergonomic operator compartment optimizing comfort, visibility and productivity for long and demanding shifts.
PRESENCE DETECTION SYSTEM	The Patented PDS system, standard on all Cat® lift trucks helps ensure that the operator is following the correct operating procedures. Once the operator leaves the seat and does not engage the park brake, the PDS will disengage the transmission and all hydraulic functions to the mast while activating an audible alarm and a flashing visual warning.
ENGINE PROTECTION SYSTEM	The EPS monitors the Engine Coolant Temperature, Transmission Oil Temperature and Engine Oil Pressure. The system issues a warning and cuts back on engine rpm when parameters go out of range. It also monitors the brake fluid level and warns when the level is too low. The EPS also issues periodic maintenance alerts by displaying them on the screen.
PREMIUM LED/LCD DISPLAY	The standard premium LED/LCD display is connected to the monitoring system alerting the operator if one of the systems is not in check. It includes a Speedometer, Hour Meter, Clock, Travel Direction, Low Fuel Indicator or Fuel Gage, Coolant Temperature, Battery Charging Status, Operator Passcode capability and other systems-related indicators & warnings.

CONFIGURATION

CHASSIS	1	7,000 lb. Capacity LP Pneumatic Tire Lift Truck
MAST	1	187.0" MFH / 90.5" OAL / 42.5" FFH Triplex
RATINGS & STANDARDS	1	UL Approved
RATINGS & STANDARDS	1	EPA Compliant
FORKS	1	2.0" X 4.9" X 60" Hook Type - Pallet
POWERTRAIN	1	Single Speed Powershift Transmission
POWERTRAIN	1	GK25 2.5L 4 Cylinder Gas and LPG Engine
CARRIAGE	1	39.5" Wide ITA Class III Hook Type Carriage
SIDESHIFTER	1	39.5" Wide ITA Class III Hang-On Sideshifter
DRIVE & STEER TIRES	1	Solid Pneumatic Single Drive And Steer Tires
LOAD BACKREST	1	48" High Load Backrest
HYDRAULIC ACTIVATION	1	3-Section Valve
HYDRAULIC HOSEING OPTIONS	1	Single Function Internal Hosing - Triplex Mast
TILT CYLINDERS	1	Standard Tilt Cylinders
OVERHEAD GUARD	1	Standard Overhead Guard
PRODUCTIVITY OPTIONS	1	Horizontal Tank Bracket
PRODUCTIVITY OPTIONS	1	Premium LCD/LED Display
PRODUCTIVITY OPTIONS	1	Engine Protection System
PRODUCTIVITY OPTIONS	1	Separate Brake & Inching Pedals
PRODUCTIVITY OPTIONS	1	Ground Speed Control
PRODUCTIVITY OPTIONS	1	Fuel Saver Mode
PRODUCTIVITY OPTIONS	1	Rear Grab Handle With Horn Button
PRODUCTIVITY OPTIONS	1	Steering Wheel Knob
SPECIAL APPLICATIONS OPTIONS	1	Aluminum Core Corrugated Fin Radiator
SPECIAL APPLICATIONS OPTIONS	1	Presence Detection System
SPECIAL APPLICATIONS OPTIONS	1	Heavy Duty Counterweight Grill
SPECIAL APPLICATIONS OPTIONS	1	Underbelly Screen
SPECIAL APPLICATIONS OPTIONS	1	Dual Element Air Cleaner
WARNING / LIGHT OPTIONS	1	Two Forward LED Working Lights On OHG
WARNING / LIGHT OPTIONS	1	Electronic Back-up Alarm



GP35N5 - 7,000 lb. Capacity LP Pneumatic Tire Lift Truck

WARNING / LIGHT OPTIONS	1	Rear LED Stop/Tail/Back-up Combination Lights
WARNING / LIGHT OPTIONS	1	Rear LED Working Light
WARNING / LIGHT OPTIONS	1	Amber Strobe Light - Mounted Below OHG
SEAT	1	Full Suspension Vinyl Seat
ACCESSORIES	1	Orange Seat Belt
ACCESSORIES	1	Rubber Floor Mat
ACCESSORIES	1	Operator Convenience Tray With Clipboard Holder
ACCESSORIES	1	Dual Panoramic Rear View Mirror Kit
ACCESSORIES	1	Fire Extinguisher - Mounted To OHG Leg
LP TANK	1	Steel LP Tank, Horizontal Fill - 43.5#

GP35N5 WARRANTY

GP35N5 Standard Warranty - 12 Months, 2000 Hours Full Coverage; 24 Months, 4000 Hours Powertrain

GP35N5 INVESTMENT SUMMARY

QTY	DESCRIPTION	EXTENDED PRICE	ACCEPTED
1	CAT 7,000 lb. Capacity LP Pneumatic Tire Lift Truck		
SPECIFIED INVESTMENT TOTAL:		\$48,436.40+ TAX	

ACCEPTANCE AS CONTRACT OF SALE

Authorized agent understands and agrees to the Terms and Conditions as included with this Quote

Tulare Fair Grounds

Quinn Lift, Inc.

Dena Rizzardo
Authorized Agent Signature

Authorized Agent Signature

February 20, 2023
Date Signed

Date Signed

Dena Rizzardo
Printed name

Adam Martin
Printed name

CEO
Title/Position

Southern Sales representative
Title/Position

Customer Purchase Order Number

Please consult with your accountant, tax professional, or equivalent to confirm characterization of equipment and tax implications. Other financing options and terms may be available (including financing sales tax). Please consult with your product specialist representative for additional financing options.

Terms: Net Due Upon Delivery or Finance
All prices quoted subject to applicable taxes, availability, and change without notice.

**24th DISTRICT AGRICULTURAL ASSOCIATION
TICKET POLICY**

1.0 Application of Policy.

- 1.1 This Policy applies to tickets which provide admission to a facility or event for an entertainment, amusement, recreational or similar purpose, and are:
- a) Gratuitously provided to the 24th District Agricultural Association (“District”) by an outside source;
 - b) Acquired by the District by purchase;
 - c) Acquired by the District as consideration pursuant to the terms of a contract for the use of a District venue;
 - d) Produced or sponsored by the District; or
 - e) Acquired and/or distributed by the District in any other manner.
- 1.2 This Policy does not apply to any other item of value provided to the District or any District Official, regardless of whether received gratuitously or for which consideration is provided.
- 1.3 This policy, together with the ticket procedures established pursuant to Section 4.2 below, shall supersede and replace any earlier District policies relating to the distribution to District Officials of tickets for admission to any facilities or events for an entertainment, amusement, recreational, or similar purpose.
- 1.4 This Policy shall be posted in a prominent place on the District’s website: www.tcfair.org.

2.0 Definitions: Unless otherwise expressly provided herein, words and terms used in this Policy shall have the same meaning as that ascribed to such words and terms in the California Political Reform Act of 1974 (Government Code sections 81000, *et seq.*, as the same may from time to time be amended) and the Fair Political Practices Commission (“FPPC”) Regulations (Title 2, Division 6 of the California Code of Regulations, Sections 18110 *et seq.*, as the same may from time to time be amended).

- 2.1 “District” shall mean and refer to the 24th District Agricultural Association.
- 2.2 “District Official” means every Director, officer, employee, or consultant of the District, as defined in Government Code Section 82048 and California Code of Regulations, title 2, section 18701. “District Official” shall include, without limitation, any member of the District’s Board of Directors or any other appointed District official or District employee required to file an annual Statement of Economic Interests (FPPC Form 700).
- 2.3 “District Venue” means and includes any facility owned, controlled or operated by the District.
- 2.4 “FPPC” means the California Fair Political Practices Commission.
- 2.5 “Immediate family” means the spouse or registered domestic partner and dependent children, as set forth in Government Code section 82029 and Family Code section 297.5.
- 2.6 “Policy” means this 24th District Agricultural Association Ticket Policy.
- 2.7 “Ticket” means and includes any form of admission privilege to a facility, event, show, concert, or performance.

3.0 General Provisions.

- 3.1 **No Right to Tickets:** The use of complimentary tickets is a privilege extended by the District and not the right of any person to which the privilege may from time to time be extended.
- 3.2 **Limitation on Transfer of Tickets:** Tickets distributed to a District Official pursuant to this Policy shall not be transferred to any other person, except to members of such District Official’s immediate family solely for their personal use.
- 3.3 **Prohibition Against Sale of or Receipt of Reimbursement for Tickets:** No person who receives a ticket pursuant to this Policy shall sell or receive reimbursement for the value of such ticket.

- 3.4 No Earmarking of Tickets to District: No ticket gratuitously provided to the District by an outside source and distributed to, or at the behest of a District Official pursuant to this Policy, shall be earmarked by the original source for distribution to a particular District Official.
- 4.0 Agency Head.
- 4.1 The District Secretary / General Manager shall be the Agency Head for purposes of implementing the provisions of this Policy.
- 4.2 The Agency Head shall have the authority, in his or her sole discretion, to establish procedures for the distribution of tickets in accordance with this Policy. All requests for tickets which fall within the scope of this Policy shall be made in accordance with the procedures established by the Agency Head.
- 4.3 The Agency Head shall determine the face value of tickets distributed by the District for purposes of Sections 5.1, 5.2 and 7.1, subparagraph (d), of this Policy.
- 4.4 The Agency Head, in his or her sole discretion, may revoke or suspend the ticket privileges of any person who violates any provision of this Policy or the procedures established by the Agency Head for the distribution of tickets in accordance with this Policy.
- 4.5 The disclosure forms required by Section 7.0 of this Policy shall be prepared and posted by the Agency Head, or by an individual acting under the Agency Head's authority, supervision, and control.
- 5.0 Conditions Under Which Tickets May Be Distributed: Subject to the provisions of this Policy, complimentary tickets may be distributed to District Officials under any of the following conditions:
- 5.1 The District Official Reimburses the District for the face value of the ticket(s).
- a) Reimbursement shall be made at the time the ticket(s) is/are distributed to the District Official.
 - b) The Agency Head shall, in his or her sole discretion, determine which event tickets, if any, shall be available under this section.
- 5.2 The District Official treats the ticket(s) as income consistent with applicable federal and state income tax laws.
- 5.3
- a) Performance of a ceremonial role or function representing the District at the event, for which the District Official may receive enough tickets for the District Official and each member of his or her immediate family.
 - b) The official and/or job duties of the District Official require his or her attendance at the event, for which the District Official may receive enough tickets for the District Official and each member of his or her immediate family.
 - c) Economic or business development purposes on behalf of the District, including, but not necessarily limited to: promotion and marketing of the District's resources and facilities available for commercial and other uses; increase of ancillary revenue for food, beverage, parking and related items at interim and District-promoted events; promotion and marketing of District initiated, supported, controlled, or sponsored programs or events, including but not limited to the annual Fair and Grandstand events; promotion and marketing of interim and year-round events; marketing of sponsorship programs; and, promotion of District recognition, visibility, and/or profile on a local, state, national, or international scale.
 - d) Intergovernmental relations purposes, including but not limited to attendance at an event with or by elected or appointed public officials from other jurisdictions, their staff members and their guests.
 - e) Community relations.

- f) Attracting or rewarding volunteer public service.
- g) Supporting and/or showing appreciation for programs or services rendered by non-profit organizations benefiting Tulare County residents.
- h) Encouraging or rewarding significant academic, athletic, or public service achievements by Tulare County students, residents or businesses.
- i) Attracting and retaining highly qualified employees in District service, for which such employee may receive no more than four (4) tickets per event.
- j) As special recognition or reward for meritorious service by a District employee, for which such employee may receive no more than four (4) tickets per event.
- k) For use in connection with a District employee competition or drawing, for which there shall be made available no more than (4) tickets per event.
- l) Recognition of contributions made to the District by former members of the Board of Directors, for which such former Director may receive no more than (4) tickets per event.

6.0 Tickets Distributed at the Behest of a District Official.

- 6.1 Only the following District Officials shall have authority to behest tickets: members of the Board of Directors, the Secretary / General Manager, and the Deputy General Manager.
- 6.2 Tickets shall be distributed at the behest of a District Official only for one or more public purposes set forth in Section 5.3 above.
- 6.3 If tickets are distributed at the behest of a District Official, such District Official shall not use one of the tickets so distributed to attend the event.

7.0 Disclosure Requirements.

- 7.1 Tickets distributed by the District to or at the behest of any District Official (i) which the District Official treats as income pursuant to Section 5.2 above, or (ii) for one or more public purposes described in Section 5.3 above, shall be posted on FPPC Form 802, or any successor form provided by the FPPC, in a prominent fashion on the District's website within thirty (30) days after distribution. Such posting shall include the following information:
 - a) The name of the recipient, except that if the recipient is an organization, the District may post the name, address, description of the organization and number of tickets provided to the organization in lieu of posting names of each recipient;
 - b) a description of the event;
 - c) the date of the event;
 - d) the face value of the ticket;
 - e) the number of tickets provided to each person;
 - f) if the ticket was distributed at the behest of a District Official, the name of the District Official who made such behest; and
 - g) a description of the public purpose(s) under which the distribution was made, or, alternatively, that District Official is treating the ticket as income.
- 7.2 Tickets distributed by the District for which the District receives reimbursement from the District Official as provided under Section 5.1 above shall not be subject to the disclosure provisions of Section 7.1.

DELEGATION OF AUTHORITY

CEO is authorized to execute Rental Agreements up to \$55,000, Standard Agreements up to \$55,000, as long as these contracts do not exceed a one-year term, without further authorization from the Board of Directors. In emergency situations, the CEO is authorized to execute the above-mentioned agreements up to the amount of \$75,000. All such executed agreements, however, are to be submitted to the Board of Directors for review at the subsequent meeting. CEO has unlimited authority when it comes to writing and applying for grants. CEO is authorized to execute all grant applications and agreements on behalf of the association. All such executed agreements, however, are to be submitted to the Board of Directors for review at the subsequent meeting. (3/2023)

CHECK SIGNERS & SIGNATURE CARDS

At the annual meeting, check signers will be reviewed and adjusted as necessary. Signers do not have to be the President and Vice President but do need to include the CEO and approved by the Board. All checks over \$10,000 require two signatures. Furthermore, any checks issued for reimbursement to any authorized signer must be signed by another authorized signer and require two signatures if over \$10,000. Under no circumstance may an authorized signer sign a check made payable to him or her or to his or her affiliates. (3/2023)

WORKERS COMPENSATION RESOLUTION

Members of the Board of Directors of the 24th District Agricultural Association/Tulare County Fairgrounds and any volunteers donating time for the Fair/Fairgrounds, will be covered by Workman's Compensation insurance while performing their volunteer work. (3/2023)

CREDIT CARD / BANK DEBIT CARD AUTHORIZATION

CEO has possession of operating account debit card to be used for every day purchases with a daily limit of \$3,000. Lowes credit card with a credit limit of \$10,000. All expenditures to be reviewed by Board President after card statement generation. (3/2023)



FAIR USE ONLY!
Agreement Number: _____
Space Rental Fee: _____

24th District Agricultural Association (24th DAA)/Tulare County Fairgrounds
 620 South K St, Tulare CA 93274
 Phone: 559-686-4707 Email: customerservice@tcfair.org

CAMPING OCCUPANCY AGREEMENT

Thank you for choosing to camp at the Tulare County Fairgrounds. All occupants and their guests are required to abide by the Camping/Occupancy Rules attached to this Camping Occupancy Agreement (“Agreement”), a copy of the rules will be provided to you again at check-in when you sign for your occupant packet. All occupants and vehicles shall be identified below.

The maximum stay is thirty (30) days.

The term of this agreement is from Arrival Date: _____ to Departure Date: _____

The fees are the following:

- RV space is \$335.00 per week or \$50 per day, which includes water and electric hookups (no matter the amps used). Sewer upon availability. It is the occupant’s responsibility to have the correct plug or adapter.
- Dry Camp space is \$195.00 per week or \$30 per day, dry camping spaces **do not** include water or electrical hookups. Generators may be used in the dry camp but be courteous to your neighboring campers.

Camping spaces are limited to one space per occupant unless otherwise approved by the 24th DAA Management. A community restroom with showers is available for your use at no additional fee. This agreement does not give Camping Occupant any future rights to the space occupied for the term of this agreement, nor does it give Camping Occupant the right to be allowed to return to the grounds. Management has full rights to refuse any reservation or a future reservation for any reason.

No Camping Occupant may stay more than thirty (30) consecutive days and no more than two (2) times per calendar year may a Camping Occupant stay for (30) consecutive days. Calendar year is January 1st-December 31st of any year.

Each Camping Occupant is allowed one additional vehicle at no additional fee but must be parked in the designated parking area. Additional parking passes may be purchased to access the grounds for \$25.00 each but limited to two additional parking passes per space. Additional parking passes must be kept visible at all times. The camping occupant is responsible for all vehicles listed under their agreement or registered under their space at the time of check-in. All fees are due and payable in advance, with this completed agreement.

ALL MOTORIZED RECREATIONAL VEHICLES (“MRV”) ELECTRIC OR GAS OPERATED

Motorized Recreational Vehicle means a motorized golf cart, go-cart, trail bike, mini-bike, all-terrain vehicle, pocket bike, scooter, or similar vehicle, propelled or driven by an internal combustion engine or electric motor and includes but is not limited to off-road vehicles as defined by the Off-Road Vehicles.

If you wish to bring your personal recreational vehicle with you to ride and travel the grounds. The following rules apply-

- Owner is responsible for every MRV to be equipped with a warning/safety flag on it at all times.
- All drivers must be at least 16 years of age and carry a valid non-expired or suspended driver’s license.
- The 24th DAA is a State Facility no drinking and driving.
- All MRVs are to be parked by 11:00 pm and are not to be driven for any reason until 7:00 am the next morning.
- \$75 fee for every MRV on grounds for the length of your stay.

- MRV must obtain a sticker from the fair office. The sticker must be placed in a visible location throughout the length of your stay.
- Participants of Thunderbowl Raceway are not required to obtain an MRV sticker or have a flag on their MRV in the Thunderbowl Raceway Pit area. The MRV must remain within the pit gates.
- All fees are due and payable in advance, with this completed agreement.
- No Rental MRV's allowed on the 24th DAA property.
- No Rental companies may rent out MRV's on the 24th DAA's property.
- Occupant shall indemnify and hold harmless the 24th DAA and the State of California, their officers, agents, servants and employees from any and all claims, causes of action and suits accruing or resulting from any damage, injury or loss to any person or persons, including all occupants guests whom the occupant may be liable and occupant him/herself and from any loss, damage, cause of action, claims or suits for damages, including but not limited to loss of property caused by, arising out of in any way connected with the exercise by Occupant of the privileges herein granted.

Occupants, RVs, and vehicles may be removed from the premises with 24-hour notice and without a judicial proceeding for: (1) Failure to pay for occupancy or (2) Failure by occupant or their guests to abide by the Camping Rules. RV's and vehicles will be towed to the nearest storage facility at the owner's expense. The local traffic law enforcement agency in Tulare County is Tulare Police Department along with the California Highway Patrol.

Please complete IN FULL the following information. This document along with the signed Occupancy Camping Rules will reserve your camping space for the term of this agreement once signed and paid in full.

CONTACT INFORMATION: PLEASE PRINT			
Name	Driver's License #	State	
Cell Phone Number	Email Address		
Mailing Address	City, State, Zip		
CAMPING INFORMATION:			
<u>RV Space</u> <u>Water & Electric (Sewer Upon Availability)</u> \$50 Per Day or \$335 Per Week		<u>Dry Camp Space</u> <u>No Hookups</u> \$30 Per Day or \$195 Weekly	
RV INFORMATION:			
Year	Make & Model	License Plate #	Total Length
<p><i>**Total Length is the ENTIRE space that the unit occupies. Due to California State Fire Marshall Regulations, if your unit does not fit in the designated space, you will be asked to remove it and no refund will be issued.</i></p> <p><i>**If there are ANY changes to the information on this contract, the occupant MUST notify the office and adjust the contract accordingly or the contract may be revoked, and no refund will be issued.</i></p>			
VEHICLE INFORMATION: 1 Free- 2 additional for \$25.00 Each			
Type (car, pickup)	Year	Make & Model	License Plate #

MOTORIZED RECREATIONAL VEHICLES (“MRV”) ELECTRIC OR GAS OPERATED

Type of MRV	Year	Make & Model	\$75 Each

LOST CHILDREN (list all minors under the age of 18 staying with you, so we can help get them home safely if needed):

Name	Age

EMERGENCY CONTACT:

Name	Phone:

CAMPING OCCUPANCY RULES

As the registered occupant, you shall be responsible for all occupants’ and guests’ adherence to these rules.

- Registration:** Persons wishing to stay on the fairgrounds, MUST be over 25 years of age and be approved by the 24th DAA Management. A space is not reserved without a completed contract and the appropriate payment.
- Space Specifics:** Some spaces can accommodate different size/length of recreational vehicles that will be discussed prior to registration. All RV’s MUST Park parallel to and within the markers of the assigned space. The TOTAL length on the contract MUST be accurate or you may be asked to remove your unit and no refund will be issued. This is a regulation by the California State Fire Marshall.
- Check In:** The office will be open Monday thru Friday from **9:00 AM to 4:00 PM**, with staff onsite. The fee MUST have been paid with the completion of this contract to be able to utilize those hours. Occupants are to enter through Gate #18 (off K St) occupants MUST check in and receive your camping packet at the main office (prior to that it will be available with the onsite staff). The grounds are not a campground with a camp host if you cannot meet our check-in deadlines call the office to make arrangements, we will do our best to accommodate you. If your arrival is too late you will need to make other arrangements and come the next morning when we can get you safely parked in your location.
- Camping Area:** Occupants are to keep all belongings within the assigned space. Areas are to be kept clean and fire-hazard free (no open flames or wood burning fire pits). We do ask that occupants try to conserve electricity during the stay and continue to turn off lights, air conditioner and other appliances when the unit is unoccupied.
- Controlled Substances:** All local, state, and federal laws regarding use of controlled substances will be abided by occupants and their guests.
- Vehicles:** Each occupant will receive one (1) parking pass for an additional vehicle. All vehicle access MUST enter through Gate #18 (off K St) and park in the designated parking area. The designated parking area is at the Administration parking lot. Each vehicle MUST have the display tag visible on the dash or review mirror. A vehicle MAY NOT park in a camping space or in any roadways within the camping areas. At no time is another vehicle, gate, or fire lane to be blocked. Vehicles parked illegally will be towed away at the owner’s expense. Vehicles with valid handicapped placard will be accommodated when possible; please check with the 24th DAA Management. Additional parking passes may be purchased to access the grounds for \$25.00 each but limited to two additional parking passes per space. Additional parking passes must be kept visible at all times. The camping occupant is responsible for all vehicles listed under their

agreement or registered under their space at the time of check-in. Gate 18 (main office gate) and Gate 5 (Martin Luther King Jr Ave. gate) will be open for you to enter and exit. Gate 18 will close at 4:00 pm daily especially when we have a large race so there isn't parking confusion for the general public.

7. **QUITE HOURS: 12:00 am – 7:00 am.** Violators of this rule will possibly be removed from the grounds and simply not welcomed or invited back. **Be courteous of your fellow campers!**
8. **Security:** The 24th DAA will have night security on the grounds during big events to the end of the event but the 24th DAA will not be held liable for any theft or property damage that occurs in the camping areas.
9. **Liability:** Occupant shall indemnify and hold harmless the 24th DAA and the State of California, their officers, agents, servants and employees from any and all claims, causes of action and suits accruing or resulting from any damage, injury or loss to any person or persons, including all occupants guests whom the occupant may be liable and occupant him/herself and from any loss, damage, cause of action, claims or suits for damages, including but not limited to loss of property caused by, arising out of in any way connected with the exercise by Occupant of the privileges herein granted.
10. **Power Outage:** All campers are encouraged to conserve; no external generators are allowed without permission from the 24th DAA Management. If an overload condition on the grounds occurs, roving blackouts may be implemented. Power may be out for 15-20 minutes in alternating areas of the grounds in order to protect fair equipment and camping patrons' perishables. No recreation vehicle will be allowed to leave the fairgrounds, during the power outage, unless notified by fair personnel. If a recreation vehicle leaves the grounds without official notification, they will do so at their own risk. Should a power outage occur during daylight hours, the grounds will not be evacuated unless the outage is determined to run into the nighttime and the grounds will be forced to close. After daylight hours patrons will be escorted off the grounds at the following locations: Gate 18 off K St, Gate 5 off MLK St, Gate 6 off MLK St, Gate 7 off MLK St.
11. **Refund Policy:** Should the occupant be unable to use the space, for any reason; a refund must be requested in writing and will only be issued a reimbursement if all spaces are sold out in the camping area and that space is able to be resold.

The 24th DAA tries to accommodate everyone the best we can at any given time. Please be courteous to your fellow campers. Any problems that may arise may determine if you are eligible to contract for a space in the future.

I HAVE READ AND UNDERSTAND THIS CAMPING OCCUPANCY AGREEMENT AND AGREE TO THE ABOVE RENTAL TERMS AND RATES. ALL INFORMATION PROVIDED IS TRUE AND CORRECT.

Occupant's Signature

Date

I HAVE READ AND FULLY UNDERSTAND THE ABOVE CAMPING OCCUPANCY RULES AND AGREE TO ABIDE BY THEM AS STATED.

Occupant's Signature

Date

I HAVE READ AND FULLY UNDERSTAND THE ABOVE MOTORIZED RECREATIONAL VEHICLES ("MRV") ELECTRIC OR GAS OPERATED TO ABIDE BY THEM AS STATED.

Occupant's Signature

Date

Occupant's Printed Name

Date

ADDENDUM I
SUMMARY OF CHANGES FOR 2023

(Revised 2/3/23)

Changes or additions in **red** type, deleted wording is ~~struck through~~.

VII. JUNIOR DEPARTMENT (PAGE 12)

Definitions

7. **Market Animal** – Any beef, sheep, swine, goat (for large animals) and poultry, quail meat pen, rabbit meat pen, single fryer rabbit and turkeys (for small animals) that are raised for the purpose of becoming food products for consumers.
8. **Market Ready** – A term that defines the amount of fat cover a market animal has and determines if an animal is ready to be harvested. Refer to XIII. Judging Standards below for market ready standards by specie.
9. **Terminal Sale** – A sale in which the market ready animals exhibited at the Fair are to be sent to a processing facility and harvested following the conclusion of the auction/fair. Transportation to the processing facility is organized by the Fair.
10. **Non-Terminal Sale** – A sale in which the market ready and/or breeding animals may be picked up alive by the buyer following the conclusion of the auction.

VII. JUNIOR DEPARTMENT (PAGE 13)

Exhibitor Age Requirements

Primary Level: Must be 5 years old as of December 31, 2024 ~~2022~~ to exhibit at fair. Primary membership ends when members qualify as junior members. Exhibitors who are under 9 years of age on or before December 31, 2024 ~~2022~~ are not eligible to compete in large animal (Beef, Sheep, Swine, Dairy Cattle, Dairy Goats, Boer Goats, Market & Fiber Goats, Horse & Llama) competitions at California Fairs.

- b. **Junior, Intermediate, & Senior:** Must be 9 years old on or before December 31, 2024 ~~2022~~. Exhibitors are eligible to compete/exhibit through December 31st of the year in which they turn 19 years of age.
3. **Grange Members** must be at least 5 years old on January 1, 2024 ~~2022~~ to exhibit. They may exhibit until the end of the calendar year in which they reach age 19.
 - a. All **Grange Youth** must be 9 years old on January 1, 2024 ~~2022~~ to compete in large animal (Beef, Sheep, Swine, Dairy Cattle, Dairy Goats, Boer Goats, Market & Fiber Goats, Horse, Alpaca & Llama) competitions at California Fairs.
4. **Independent Exhibitors** must be at least 9 years old by January 1, 2024 ~~2022~~ to compete in large animal (Beef, Sheep, Swine, Dairy Cattle, Dairy Goats, Boer Goats, Market & Fiber Goats, Horse, Alpaca & Llama) competitions at California Fairs.

VII. JUNIOR DEPARTMENT (PAGE 13)

Livestock and Horse Exhibits, Ownership

6. ~~Market animals intended to be sold through the Fair's Junior Livestock Auction must be entered into a market judging class and be market ready at the time of judging to sell. It is recommended that an official "Intent to Sell" list be available in the Livestock Office for each exhibitor and/or parent to sign a declaration of their intent to sell after the market animals have been judged, especially if the Junior Livestock Auction is a terminal sale. If the exhibitor has entered two market animals, they must place their signature to the animal that they intend to sell and cross out and initial the animal that will not be sold. If declaration by signature is not on the list, highest placing animal will be sold.~~

~~If the Fair's Junior Livestock Auction is terminal, the market animals declared will be added to Junior Livestock Auction sale order and sold for resale or custom processing only. All exhibitors must be present to sell their own animal when the animal is scheduled to sell and as determined by the posted sale order. If the exhibitor is not present when their animal is due in the auction block, then the animal will not sell, and the exhibitor will forfeit the ability to sell at any point in the sale. Once the market animal has been sold through the Junior Livestock Auction, ownership is then transferred to the buyer with the highest bid. If the Fair's Junior Livestock Auction is terminal, no live animal pick up is allowed, except by the transportation provided by the Fair to the processing facility.~~

~~6.~~ 7. Horse exhibits:

IX. ANIMAL SPECIES RULES (Page 20)

Sheep

2. ~~Market lambs are prohibited from showing yearling teeth.~~ ~~Lambs~~ Market lambs must show only lambs teeth.

IX. ANIMAL SPECIES RULES (Page 21)

5. Market Goats

- b. ~~Market goats are prohibited from showing yearling teeth.~~ Market goats must show only milk teeth.

X. ANIMAL HEALTH RULES (Page 23)

CATTLE

Cattle Entries from California

2. All dairy cattle, all ~~beef~~ beef bulls 18 months of age and over, and non-virgin ~~beef~~ beef bulls less than 18 months of age changing ownership require an official identification eartag.
3. ~~All bulls 18 months of age and over, and non-virgin bulls less than 18 months of age, require a negative individual PCR trichomoniasis test performed within 60 days prior to change of ownership, except bulls used solely for exhibition that were confined to the exhibition location,~~

without access to mature female cattle and will return directly to the premises of origin after exhibition. If testing is required, the sample must be run individually and cannot be pooled.

3. 4. Acceptable methods for official identification of cattle include:
- a. Official USDA individual identification eartags:
 - i. National Uniform Eartagging System (NUES) eartags:
 - USDA metal brucellosis calfhood vaccination (orange) eartags for females
 - USDA metal “silver brite” eartags
 - ii. Animal Identification Number (AIN) eartag (15 digits long, must begin with 840, usually Radio Frequency Identification Devices [RFID])
 - b. Breed registration tattoos **with accompanying registration paperwork.**
4. 5. It is unlawful to remove official identification eartags. Requests to remove an official identification eartag must be submitted to CDFA, AHFSS in writing at least 72 hours prior to the need to remove the eartag. The request must include a photo of the eartag, the reason the eartag must be removed, and all other official eartags on the animal.

X. ANIMAL HEALTH RULES (Page 23)

CATTLE

Cattle Entries from Other States

2. Acceptable methods for official identification of cattle include:
- a. Official USDA individual identification eartags:
 - i. National Uniform Eartagging System (NUES) eartags:
 - USDA metal brucellosis calfhood vaccination (orange) eartags for females
 - USDA metal “silver brite” eartags
 - ii. Animal Identification Number (AIN) eartag (15 digits long, must begin with 840, usually Radio Frequency Identification Devices [RFID])
 - b. Breed registration tattoos **with accompanying registration paperwork.**

X. ANIMAL HEALTH RULES (Page 24)

CATTLE

Cattle Entries from Other States

4. Testing and/or vaccination requirements include the following:
- d. All bulls 18 months of age and over, and non-virgin bulls less than 18 months of age, require a negative **individual** PCR trichomoniasis test performed within 60 days prior to entry, except bulls used solely for exhibition that were confined to the exhibition location, without access to mature female cattle and will return directly to the state of origin after exhibition. If testing is required, the sample must be run individually and cannot be pooled.

March-23

Outstanding JLA Buyers

Buyer ID	Buyer Name	Amount		Date Pd
		Outstanding TD	Amount pd	
200	Charlie Abee	\$ 500.00		
250	FTL Transportation	\$ 2,409.75		
639	BKB Ag Services	\$ 2,295.00		
798	Valov & Sons Farm	\$ 3,307.00		
		\$ 8,511.75	\$ -	

Last statement mailed 03/15/2023