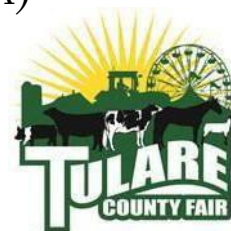


24th District Agricultural Association (24th DAA)
Tulare County Fair
620 K Street
Tulare, CA 93274
www.tcfair.org



24th DAA BOARD MEETING NOTICE

The 24th DAA Board of Directors will be holding a regular monthly board meeting on Tuesday, February 16, 2021 at 6:00PM via Zoom follow the link below to attend meeting

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

Phone #: 1 669 900 6833 US

Meeting ID: 299 155 0907

Passcode: 6202020

24th DAA BOARD OF DIRECTORS

Gary Castro, President
Pricilla Musgrove, Director
Dan Hackey, Director

Greg Gomez, Director
Grace Calderon, Director

CEO/Fair Manager
Dena Rizzardo

PUBLIC PARTICIPATION

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

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

AMERICANS WITH DISABILITIES ACT

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

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

MEETING NOTICE

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

24th DAA BOARD MEETING AGENDA

Tuesday, February 16, 2021 28, 2021 at 6:00 PM

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

Phone #: 1 669 900 6833 US

Meeting ID: 299 155 0907

Passcode: 6202020

1. **CALL TO ORDER:** President Castro
All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: www.tcfair.org.
2. **ROLL CALL OF DIRECTORS:**
3. **DECLARATION OF QUORUM (minimum of five directors must be present):**
4. **INTRODUCTION OF GUESTS AND STAFF:**
5. **PUBLIC COMMENT (for items not listed on the agenda):**
Speakers are allotted five (5) minutes. Speaker's time may be modified based on the number of public speakers. No speaker may cede their time to another speaker. Public comments on agenda items will be accepted during the meeting as items are addressed. Public comment on issues NOT on the current Agenda is allowed. However, no debate by the Board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as law requires formal public notice prior to any action on a docket item.
6. **CLOSED SESSION:** The Board authorized to meet in Closed Session for the purpose of considering:
 - a. Pending Litigation-Personnel (Gov. Code § 11126 (e)(1))
7. **RECONVENE INTO OPEN SESSION:** Report any action taken in closed session.
8. **CONSENT CALENDAR (Discussion/Action by Board):**
The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
 - a. Minutes from the December 8, 2020 Meeting (No January Meeting)
 - b. Contracts for December 2020
 - c. Cash Disbursements for December 2020
 - d. Cash Disbursements for January 2021

- e. Contracts for January 2021
- f. Current Finance Report

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

- a. Review CDFA Performance Audit Report # 20-010 & 24th DAA Responses
- b. COVID-19 Pandemic Update
- c. ABI499 Funding- Final Executed Grant Agreement
- d. SB 5 Bond Measure – Building 1 Deep Dive Scheduled January 21, 2021
- e. CFSA- General Liability Risk Pool Insurance
- f. Haas Wilkerson- Extended Reporting Tail Coverage
- g. Board Resolution-Workman's Compensation Insurance to cover Volunteers

10. CORRESPONDENCE (Informational):

11. COMMITTEE REPORTS (Informational):

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

12. FAIR REPORT (Informational):

- a. 2021 Fair- Planning update

13. CEO REPORT (Informational):

14. MATTERS OF INFORMATION:

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

15. NEXT MEETING DATE: March 16, 2021 at 6:00 PM.

16. ADJOURNMENT:

Posted February 5, 2021

AMERICANS WITH DISABILITIES ACT

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**24TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
December 8, 2020**

CALL TO ORDER: The 24th District Agricultural Association Board of Directors meeting was called to order at 6:06 PM by President Castro in the Foundation Club and through a zoom conference call.

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

INTRODUCTION OF GUESTS AND STAFF: CEO Dena Rizzardo, Dan Lussenhop, and Cammra Bettencourt were physically present.

PUBLIC COMMENT:

None

CONSENT CALENDAR (Action by Board): Director Calderon made a motion, seconded by Director Hackey and carried to accept the consent calendar which included minutes from the October 5, 2020 and October 20, 2020 meetings, contracts and cash disbursements for October and November 2020, and the current financial report.

No public comment.

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

BUSINESS REPORT & INFORMATION (Action by Board):

- The CDFA Performance Audit Report # 20-010 responses – The audit is still under review and responses will be ready for the next meeting.
No public comment
- COVID19 Pandemic – Due to our rising cases and based on the new guidelines from the governors office, our region is on a temporary stay at home order. The fair is considered an essential business

and the office will remain open from 9am – 2pm. The county has the building rented for COVID testing. Maintenance will need to be kept on-site as per our rental agreement.

No public comment

- AB1499 – we are waiting for funding which is based on sales tax allocation disbursements and this should occur no later than the end of January 2021.

No public comment.

- SB 5 – We were awarded \$1,250,000 grant for building 3. The building will be upgraded to allow a multi-use facility. **Motion was made to accept the SB 5 bond grant and to assign California Construction Authority as the project manager by Director Hackey, seconded by Director Calderon and passed.**

No public comment.

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

- 2021 Budget – discussion postponed until next month. No public comment.

CORRESPONDENCE (Information/Action):

As presented in the agenda packet.

No public comment.

COMMITTEE REPORTS (Informational/Action):

Junior Livestock Auction – debts are paid in full. There are a couple of buyers that haven’t paid in and waiting on about 12 kids that haven’t come by to pick up their checks.

The Junior Fair Board worked the reverse holiday parade. They will go dark until January. Plans are to hold a drive thru fundraiser for them sometime in January.

No public comment

FAIR REPORT (Information/Action): 2021 planning update – still not sure what they fair will look like next year. Entertainment is still up in the air, will probably be clearer in February 2021.

No public comment

CEO REPORT (Information/Action):

The City of Tulare Downtown Association drive-thru parade had about 3,000 attendees per night. Traffic was backed up to highway 99 on the first night. The event was very busy and a positive event for the community.

No public comment

Office hours – As discussed earlier, the office hours are now 9am – 2pm.
No public comment

MATTERS OF INFORMATION:

CEO COMMENTS: The audit is the priority to get it done by January.

BOARD OF DIRECTOR COMMENTS:

Director Musgrove congratulated the CEO for a successful holiday event.

STAFF COMMENTS: None

ITEMS PROPOSED FOR NEXT MEETING: None


NEXT MEETING DATE: The meeting is scheduled for January 19, 2020 at 6:00 PM.

ADJOURNMENT: Meeting was adjourned at 6:35 PM.

Approved:

Gary Castro
President

Attest:


Greg Gomez
Secretary

As of December 31, 2020

Particulars	Amount
CURRENT ASSETS	
CASH ON HAND & IN BANK	
Petty Cash	100.00
Change Fund	500.00
Change Fund ATM	0.00
Cash - Ops BOS Acct#9369	440,295.32
Cash - SW BOS Acct#9318	4,835.35
Cash - Global BOS Acct#9377	0.00
Cash - Premium BOS Acct#9350	8,124.52
Cash - MM - CBB	0.00
Cash - JLA Accounts	46,296.84
LAIF	3,937.07
CD - BOS Acct #5901	0.00
1 Cash Sweep BOS - 9399	0.00
Cash in Bank - JR Fair Board	0.00
Cash in Bank - JR Fair Board BOS	100.00
Total CASH ON HAND & IN BANK	504,189.10
ACCOUNTS RECEIVABLE	
Accounts Receivable	33,073.82
Accounts Receivable - JLA	10,258.67
A/R Allow For Doubtful Accts	0.00
Total ACCOUNTS RECEIVABLE	43,332.49
Total CURRENT ASSETS	<u>547,521.59</u>
CURRENT LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	19,915.45
Accounts Payable JLA	0.00
Fees Collected	0.00
Tax Liabilities	1,090.68
Employee Benefits Withholdings	985.38
Event Liability	0.00
Current Long Term Liab	0.00
Guarantee Deposits	11,764.00
Misc Liabilities	3,048.09
Total CURRENT LIABILITIES	<u>36,803.60</u>
Current Assets in Excess of Current Liabilities	<u>510,717.99</u>

TULARE COUNTY FAIR / 24TH DAA
STATEMENT OF NET POSITION
December 31, 2020

ASSETS	2020	2019
Current Assets		
Cash - Operating	449,768	853,518
Cash - ATM	-	-
Cash-Premium	8,125	476
Cash - Junior Livestock Auctio	46,297	257,522
Cash - JR Fair Board	-	3,048
AR - Operating (Net)	33,074	(6,288)
AR - Junior Livestock Auction	10,259	-
Deferred Charges	5,280	-
Total Current Assets	\$ 552,802	\$ 1,108,275
Fixed Assets		
Land	489,069	489,069
Building & Improvements	3,828,947	3,828,947
A/D Buildings & Improvements	(2,886,854)	(2,886,854)
Equipment	244,117	223,667
A/D Equipment	(136,228)	(136,228)
Total Fixed Assets	\$ 1,539,052	\$ 1,518,601
Deferred Outflows of Resources	110,967	110,967
TOTAL ASSETS	\$ 2,202,821	\$ 2,737,844

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	1,091	24,131
Payroll Withholdings	985	9,188
AP - Operating	19,915	92,819
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	11,764	7,734
Fees Payable	80	5,659
Deferred Revenue	-	25,000
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 36,884	\$ 167,579
Long Term Liability		
LTD Associated with Fixed Assets	2,434	3,145
Leave Liability	-	-
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	369,899	369,899
Total Long Term Liability	\$ 410,244	\$ 410,955
Deferred Inflows of Resources	14,841	14,841
TOTAL LIABILITIES	\$ 461,969	\$ 593,375
Reserve - Operating	2,307,889	2,649,897
Reserve - Junior Livestock	110,353	170,248
Reserve - Pension/OPEB	(273,774)	(273,774)
Reserve - Dairy	-	-
Net Income - Operating	(355,129)	(342,008)
Net Income - JLA	(48,488)	(59,895)
TOTAL LIABILITIES & RESOURCES	\$ 2,202,821	\$ 2,737,844

Tulare County Fair
STATEMENT OF OPERATIONS
Board Summary
December 31, 2020

	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	(3)	24,068	422,905	499,224	(475,156)
COMMERCIAL REVENUE	-	-	325	71,952	91,500	(91,175)
CARNIVAL REVENUE	-	-	-	366,005	415,000	(415,000)
CONCESSION REVENUE	4,184	(380)	18,350	224,527	231,800	(213,450)
LIVESTOCK REVENUE	-	-	8,604	64,591	81,900	(73,296)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	150	415	750	(600)
INTERIM REVENUE	34,167	13,296	157,870	253,427	315,100	(157,230)
FAIR ATTRACTION REVENUE	-	-	-	94,535	120,500	(120,500)
MISCELLANEOUS FAIR REVENUE	3,000	(10,399)	25,780	271,190	381,750	(355,970)
MISCELLANEOUS NON-FAIR REVENUE	4,160	2,620	32,230	94,859	70,000	(37,770)
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	7,727	(14,604)	7,433	(14,625)	-	7,433
OTHER OPERATING REVENUE	-	126	15,299	247	1,500	13,799
TOTAL REVENUES	53,238	(9,344)	290,109	1,850,028	2,209,024	(1,918,915)
OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	25,590	15,739	377,426	423,014	437,350	59,924
MAINTENANCE & GENERAL OPERATIONS	21,140	(11,805)	330,100	672,916	616,900	286,800
PUBLICITY EXPENSES	-	469	36,268	78,177	116,100	79,832
ATTENDANCE OPERATIONS	962	3,320	34,673	115,282	87,500	52,827
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	916	311	48,366	145,897	111,400	63,034
MISCELLANEOUS NON-FAIR EXPENSE	1,393	4,366	23,821	49,966	84,550	60,729
COMPETITIVE EXHIBIT EXPENSE	-	-	14,429	15,428	28,750	14,321
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	17,500	597,858	574,000	556,500
EQUIPMENT EXPENSES	-	(26,312)	3,897	-	37,000	33,103
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	3,152	(4,936)	(14,998)	(4,936)	-	14,998
CASH SHORTAGES & OVERAGES	-	-	-	(171)	-	-
DEPRECIATION EXPENSE	-	114,577	-	114,577	100,000	100,000
PENSION EXPENSE - GASB 68	-	50,229	-	50,229	-	-
TOTAL EXPENSES	53,154	145,957	871,482	2,258,235	2,193,550	(1,322,068)
Net Gain/Loss Before Allocation	84	(155,301)	(581,373)	(408,207)	15,474	(596,847)
STATE ALLOCATION	-	-	201,244	35,644	-	201,244
OTHER F&E ALLOCATIONS	-	-	25,000	-	-	25,000
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-
Net Gain/Loss After Allocation	84	(155,301)	(355,129)	(372,563)	15,474	(370,603)

Detail of Revenues

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41001	-	(3)	24,068	313,374	352,000	(327,932)
Advance Sales	41015	-	-	-	36,109	53,724	(53,724)
Admissions-Youth	41010	-	-	-	39,372	57,000	(57,000)
Admissions-Senior	41017	-	-	-	-	2,500	(2,500)
Discount Fair Admissions	41020	-	-	-	3,545	11,000	(11,000)
Advance Discount - Jackpot	41018	-	-	-	6,026	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	21,478	20,000	(20,000)
Discount Fair Admissions-Vendor	41022	-	-	-	3,000	3,000	(3,000)
TOTAL ADMISSION TO GROUNDS		-	(3)	24,068	422,905	499,224	(475,156)
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	250	1,000	(1,000)
Outside Commercial Space	41510	-	-	-	26,577	30,000	(30,000)
Inside Commercial Space	41520	-	-	250	41,775	50,000	(49,750)
Commerical Space Comission	41550	-	-	-	-	7,000	(7,000)
Application Fees	41530	-	-	75	3,350	3,500	(3,425)
TOTAL COMMERCIAL REVENUE		-	-	325	71,952	91,500	(91,175)
CARNIVAL REVENUE							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	351,785	400,000	(400,000)
Carnival Presale Livestoc	42111	-	-	-	14,220	15,000	(15,000)
TOTAL CARNIVAL REVENUE		-	-	-	366,005	415,000	(415,000)
CONCESSION REVENUE							
Concessions	42000	4,184	(380)	18,350	203,425	212,000	(193,650)
Concessions - Ice Sales	42205	-	-	-	11,807	6,000	(6,000)
Safe Food Handling Fee	42210	-	-	-	2,631	1,800	(1,800)
Food Vendor Utility Fee	42240	-	-	-	3,419	5,000	(5,000)
Vendor Admissions	42250	-	-	-	-	500	(500)
Non-Food Concessions (Application Fees)	42300	-	-	-	725	1,500	(1,500)
RV/Stock Truck Revenue	42310	-	-	-	2,520	5,000	(5,000)
TOTAL CONCESSION REVENUE		4,184	(380)	18,350	224,527	231,800	(213,450)
LIVESTOCK REVENUE							
Entry Fees Livestock	43101	-	-	-	16,760	17,000	(17,000)
Entry Fees On-line Processing	43105	-	-	8,604	5,175	5,500	3,104
Sponsored Awards Livestock	43200	-	-	-	7,632	17,000	(17,000)
VIP Parking	43400	-	-	-	18,325	25,000	(25,000)
Other Insurance	43401	-	-	-	4,020	4,000	(4,000)
Livestock Parking	43401	-	-	-	12,535	13,000	(13,000)
Fair Donation	43000	-	-	-	144	400	(400)
TOTAL LIVESTOCK REVENUE		-	-	8,604	64,591	81,900	(73,296)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	355	500	(500)
Entry Fees - Youth	43102	-	-	-	60	200	(200)
Entry Fees On-line Processing	43110	-	-	150	-	50	100
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	-	150	415	750	(600)

Detail of Revenues

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	29,459	42,000	(42,000)
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	7,500	(7,500)
Motorcycle/Tractor Sponsorship	46410	-	-	-	2,000	5,000	(5,000)
Destruction Derby	46400	-	-	-	57,002	62,000	(62,000)
Jaripeo Baile	46500	-	-	-	6,075	4,000	(4,000)
TOTAL FAIR ATTRACTION REVENUE		-	-	-	94,535	120,500	(120,500)
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	-	3,285	10,000	(10,000)
Parking	47100	-	(4)	-	54,114	65,000	(65,000)
Other (Specify)	47800	-	105	-	630	6,000	(6,000)
Other - Merchandise Sales	47810	-	-	-	411	750	(750)
Sponsorships	47900	3,000	(10,500)	23,500	212,750	300,000	(276,500)
Event Staff on Duty	48500	-	-	2,280	-	-	2,280
TOTAL MISCELLANEOUS FAIR REVENUE		3,000	(10,399)	25,780	271,190	381,750	(355,970)
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	4,160	2,620	32,230	57,395	70,000	(37,770)
Grounds Improvement - Swap Meet	48600	-	-	-	37,464	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		4,160	2,620	32,230	94,859	70,000	(37,770)

Detail of Revenues

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	30,600	13,870	117,090	102,288	100,000	17,090
Grounds Rental	48200	1,000	(3,372)	5,235	36,648	25,000	(19,765)
Grandstand/Speedway	48201	-	-	3,964	3,500	35,000	(31,036)
Interim RV/Camping Fees	48202	-	280	5,220	52,948	55,000	(49,780)
Equipment Rental	48300	-	507	215	5,284	17,000	(16,785)
Concessions Revenue	48400	-	-	10,957	7,048	11,500	(543)
Security on Duty	48500	-	945	1,669	21,443	39,000	(37,331)
Event Attendant	48501	-	385	6,187	13,824	18,000	(11,813)
Trash Removal	48501	-	-	1,710	(4,839)	5,000	(3,290)
ATM Revenue	48700	-	-	-	225	6,000	(6,000)
Non Fair Misc	47505	-	-	1	5,363	2,500	(2,499)
Interest Earnings	49510	-	681	3,055	7,323	1,000	2,055
Other Operating Revenue-Store checks	49530	2,567	-	2,567	-	100	2,467
Credit Card Fees	48730	-	-	-	2,373	-	-
TOTAL INTERIM REVENUE		34,167	13,296	157,870	253,427	315,100	(157,230)
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	7,727	(14,604)	7,433	(14,625)	-	7,433
TOTAL PRIOR YEAR REVENUE		7,727	(14,604)	7,433	(14,625)	-	7,433
OTHER OPERATING REVENUE							
Misc Revenue	48700	-	126	15,299	247	1,500	13,799
TOTAL OTHER OPERATING REVENUE		-	126	15,299	247	1,500	13,799

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	December	December	December	December	2020	of
		2020	2019	2020	2019		Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	9,058	66,598	135,111	177,023	118,000	(17,111)
Salaries & Wages - Temporary	50200	4,252	5,245	59,110	73,510	66,000	6,891
Compensated Absence Expense	50300	272	(74,056)	2,304	(72,763)	500	(1,804)
Employee Benefits	50310	9	-	319	8,413	9,000	8,681
Payroll Taxes	50320	888	2,616	13,016	12,989	11,250	(1,766)
Employee Retirement	50330	3,473	868	34,858	37,893	39,000	4,142
Professional Services	50400	3	-	983	25,116	31,000	30,017
Traveling Expense Employees	50600	-	-	4,127	6,461	2,100	(2,027)
Office Supplies	50700	379	1,007	6,869	8,007	7,800	931
Telephone	50800	705	679	8,439	10,432	15,800	7,361
Postage	50820	103	1,115	1,586	3,492	2,300	714
Dues & Subscription	50900	385	385	7,418	4,002	3,900	(3,518)
General Liability Insurance	51000	-	-	13,847	26,200	37,000	23,153
Property Insurance	51020	-	-	19,756	18,739	17,000	(2,756)
Other Misc Expense	51100	68	669	1,754	2,853	2,000	246
Alarm Expense	51101	-	40	860	855	1,000	140
Credit Card Processing Fees	51102	26	64	1,036	11,497	10,000	8,964
Legal Fees	51103	-	-	750	975	-	(750)
Finance Charges	51104	-	-	2,506	210	-	(2,506)
Gateway Fees-Online	51106	40	51	230	1,727	3,500	3,270
Computer & Payroll Process	51107	2,562	517	17,087	7,432	17,000	(87)
CFSA Admin Fees	51108	28	147	554	2,362	2,100	1,546
Interest Expense	51110	-	-	-	1,234	4,500	4,500
Workers Compensation Insurance	51200	3,338	2,228	22,027	33,991	22,000	(27)
Unemployment Insurance	51300	-	7,566	22,881	20,362	7,100	(15,781)
Audit Cost	51300	-	-	-	-	7,500	7,500
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		25,590	15,739	377,426	423,014	437,350	59,924

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	December	December	December	December	2020	of
		2020	2019	2020	2019		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	30,000	30,000
Salaries & Wages - Temporary	50100	5,578	7,485	75,614	77,634	30,000	(45,614)
Salaries & Wages - Temporary Fair	50100	-	-	-	54,669	20,000	20,000
Salaries & Wages - Temporary	50100	-	-	-	-	5,000	5,000
Salaries & Wages - Temporary Maintenance	52100	30	36	557	813	1,000	443
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	204	324	3,142	4,876	3,200	58
Employee Retirement	50303	584	906	10,141	8,092	6,200	(3,941)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	-	-	1,020	63,859	52,000	50,980
Professional Services - Security	52300	-	-	5,267	58,374	28,000	22,733
Rental Land & Bldgs	52400	-	-	8,471	8,224	8,000	(471)
Rent Maintenance Equipment	52500	1,989	107	3,203	32,192	27,000	23,797
Electric	52800	2,430	2,466	46,804	85,943	82,000	35,196
Water	52801	2,248	2,180	32,135	30,689	28,000	(4,135)
Sewer	52802	506	771	15,418	18,448	21,000	5,582
Natural Gas	52803	2,221	1,283	10,615	8,909	8,500	(2,115)
Fuel/Propane	52804	1,643	-	3,779	4,463	15,000	11,221
Maint of Equipment	52900	109	1,686	10,619	22,121	60,000	49,381
Maint of Bldgs and Grounds	53000	2,588	20,475	91,717	166,155	115,000	23,283
Trash Removal, Clean Up	53100	1,011	568	11,205	16,753	20,000	8,795
Other Maintenance Expense	53200	-	-	-	-	50,000	50,000
Special Repairs	53300	-	-	394	6,761	7,000	6,606
Portable Toilets	57300	-	-	-	-	-	-
Repairs & Maintenance	91400	-	(50,092)	-	3,942	-	-
TOTAL MAINTENANCE EXPENSE		21,140	(11,805)	330,100	672,916	616,900	286,800
PUBLICITY EXPENSES							
Publicity	54000	-	469	31,063	17,871	30,000	(1,063)
Contracted Services	54200	-	-	-	600	7,500	7,500
Advertising	54400	-	-	4,350	46,694	70,000	65,650
Promotional Expense	54500	-	-	855	8,333	4,000	3,145
Promotional Poster Art	54525	-	-	-	1,550	4,600	4,600
Other Publicity Expense	54800	-	-	-	3,129	-	-
TOTAL PUBLICITY EXPENSE		-	469	36,268	78,177	116,100	79,832
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	57,028	33,000	33,000
Salaries & Wages - Temporary (Parking)	50100	-	-	-	240	7,000	7,000
Payroll Taxes	50302	-	-	-	1,468	800	800
Professional Services Contract	56200	962	3,320	32,360	54,025	42,000	9,640
Attendance- Other/Hotels	56400	-	-	-	579	200	200
Supplies & Expense	56300	-	-	2,312	1,943	4,500	2,188
TOTAL ATTENDANCE OPERATIONS		962	3,320	34,673	115,282	87,500	52,827

Detail of Expenditures

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	Balance of Budget
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)							
Salaries & Wages - Temporary (Events)	57101	-	-	-	1,455	8,000	8,000
Payroll Taxes	57101	-	-	-	36	200	200
Parking Lot	57101	-	-	2,500	17,000	18,000	15,500
Other Parking Expense	57106	-	-	-	1,404	1,500	1,500
T-Shirts	57200	-	-	130	4,626	3,000	2,870
Carnival Pre-Sale	57201	-	-	34,000	53,656	28,000	(6,000)
Trash & Porta Potties	57300	916	311	10,244	21,035	16,000	5,756
Parade	57500	-	-	-	1,000	1,500	1,500
Sponsorships	57700	-	-	-	5,019	7,500	7,500
Other Misc Fair Expenses	57800	-	-	-	965	4,000	4,000
Fair Hotels	57801	-	-	-	12,756	11,000	11,000
Radio/Golf Carts	57802	-	-	1,492	4,439	4,200	2,708
Commercial/Concessions	57900	-	-	-	22,507	8,500	8,500
TOTAL MISCELLANEOUS FAIR		916	311	48,366	145,897	111,400	63,034
MISCELLANEOUS NON-FAIR EXPENSE							
Salaries & Wages - Temporary (Events)	50100	238	4,285	19,281	46,360	80,000	60,720
Payroll Taxes	50302	3	80	487	1,059	1,400	913
Employee Retirement	50303	-	-	-	-	1,700	1,700
Swap Meet Expense	57105	-	-	-	1,109	500	500
Miscellaneous	57000	1,152	-	4,054	1,439	950	(3,104)
TOTAL MISCELLANEOUS NON-FAIR		1,393	4,366	23,821	49,966	84,550	(3,104)
COMPETITIVE EXHIBIT EXPENSE							
Salaries & Wages - Temporary (Exhibits)	50100	-	-	-	-	750	750
Salaries & Wages - Temporary (Livestock)	63101	-	-	-	1,020	750	750
Payroll Taxes	50302	-	-	-	-	50	50
Premiums Paid	58100	-	-	1,237	3,949	3,000	1,763
Tropies, Medals, Ribbons	58200	-	-	2,533	2,450	12,000	9,467
Professional Services Exhibits	63200	-	-	825	1,000	500	(325)
Professional Svcs Livestock	63300	-	-	-	1,100	1,000	1,000
Supplies	63400	-	-	-	268	500	500
Supplies - Livestock	63410	-	-	995	250	1,500	505
Supplies - Exhibits	63440	-	-	359	1,237	5,000	4,641
Other- Exhibits	63700	-	-	-	-	100	100
Tent Rental	63500	-	-	8,480	4,155	3,600	(4,880)
TOTAL COMPETITIVE EXHIBIT EXPENSE		-	-	14,429	15,428	28,750	14,321

Detail of Expenditures

	Acct. No.	Activity December 2020	Activity December 2019	YTD December 2020	YTD December 2019	Budget 2020	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	-	-	16,500	45,500	40,000	23,500
Supplies & Expenses	66300	-	-	-	-	500	500
Fuel/Generators	66301	-	-	-	-	3,000	3,000
Production Costs	66302	-	-	1,000	109,157	70,000	69,000
Demolition Derby	66400	-	-	-	7,400	11,000	11,000
Grounds Act	66500	-	-	-	182,135	150,000	150,000
Grandstand Entertainment	66600	-	-	-	52,776	63,000	63,000
Insurance/Tshirts/Tickets	66702	-	-	-	-	-	-
Entertainment Stages	66601	-	-	-	192,500	230,000	230,000
Hospitality/Hotel	66703	-	-	-	8,390	6,500	6,500
TOTAL FAIR ENTERTAINMENT EXPENSE		-	-	17,500	597,858	574,000	556,500
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	(22,745)	3,897	-	7,000	3,103
Equipment Purchase Capitalized (>\$5K)	91300	-	(3,568)	-	-	30,000	30,000
TOTAL EQUIPMENT EXPENSE		-	(26,312)	3,897	-	37,000	33,103
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	3,152	(4,936)	(12,088)	(4,936)	-	12,088
Prior Year Bad Debt Expense Adjustment	80010	-	-	(2,910)	-	-	2,910
PRIOR YEAR OPERATING EXPENSE		3,152	(4,936)	(14,998)	(4,936)	-	14,998
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	(171)	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	(171)	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	114,577	-	114,577	100,000	100,000
TOTAL DEPRECIATION EXPENSE		-	114,577	-	114,577	100,000	100,000

AP Payments Check Register

Board

Tulare County Fair
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH12032020	12/3/2020	PERS	CalPERS Retirement	1,577.78	9,564
P-60293781	12/5/2020	Zoom	Zoom Video Communications Inc.	15.89	9,565
Approval: 552762	12/3/2020	TacBel	Taco Bell	47.61	9,566
Auth Code 000911	12/4/2020	HomDep	The Home Depot	438.77	9,567
ACH12152020	12/15/2020	PERS	CalPERS Retirement	5,308.91	9,571
36640	12/15/2020	AAAQua	AAA Quality Services, Inc.	916.36	9,572
36641	12/15/2020	Aramark	Aramark	150.08	9,573
36642	12/15/2020	CFSA	California Fairs Service Authority	4,897.16	9,574
36643	12/15/2020	CiTul	City of Tulare	4,844.10	9,575
36644	12/15/2020	ClBus	Cline's Business Equipment, Inc.	30.00	9,576
36645	12/15/2020	Comcast	Comcast	305.81	9,577
36646	12/15/2020	Comcast	Comcast	396.56	9,578
36647	12/15/2020	ContSer	Contemporary Services Corporation	666.00	9,579
36648	12/15/2020	DelDen	Delta Dental	104.06	9,580
36649	12/15/2020	ErnPac	Ernest Packaging Solutions	344.81	9,581
36650	12/15/2020	Grapevine	Grapevine MSP	712.00	9,582
36651	12/15/2020	IAFE	International Association of Fairs & Exp	385.00	9,583
36652	12/15/2020	Leaf	LEAF	101.39	9,584
36653	12/15/2020	QuiCom	Quinn Company	1,992.73	9,585
36654	12/15/2020	Res.Com	Res.Com Pest Control	90.00	9,586
36655	12/15/2020	SanJoa	San Joaquin Valley Air Pollution Control	42.00	9,587
36656	12/15/2020	SoCalEdi	Southern California Edison	2,766.26	9,588
36657	12/15/2020	SoCalGas	Southern California Gas	717.62	9,589
36658	12/15/2020	Sparkletts	Sparkletts	29.67	9,590
36659	12/15/2020	TheLoc	The Lockwood Agency	247.50	9,591
36660	12/15/2020	WFA	Western Fairs Association	2,750.00	9,592
36661	12/15/2020	WilEve	Wilson Events, Inc.	16,500.00	9,593
36662	12/15/2020	WindPro	Windmill Propane	26.94	9,594
PYM195447	12/16/2020	Citadel	Citadel (Time Clock)	3.00	9,595
Debit Card - 0001467	12/9/2020	Amazon	Amazon	25.97	9,596
Debit Card - 0001467	12/9/2020	Amazon	Amazon	29.22	9,597
Debit Card - 0001520	12/17/2020	Amazon	Amazon	12.97	9,598
36663	12/31/2020	AAAQua	AAA Quality Services, Inc.	916.36	9,601
36664	12/31/2020	JCLANS	JC Lansdowne Distributor Inc	1,410.18	9,602
36665	12/31/2020	P. C. Mobile	P. C. Mobile Techs	250.00	9,603
36666	12/31/2020	PerCar	Perfect Care Landscape & Maintenance	745.00	9,604
00012884	12/21/2020	Amazon	Amazon	193.77	9,606
71	12/15/2020	OutLaw	Outlaw Saddles & Silver	3,290.50	9,570
FedTax11302020	12/3/2020	IRS	Internal Revenue Service	1,579.84	9,554
CaTax11302020	12/3/2020	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	144.67	9,555
FedTax12152020	12/18/2020	IRS	Internal Revenue Service	1,878.41	9,568
CaTax12152020	12/18/2020	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	189.28	9,569
Total Payments:		42			
Total Amount:		57,074.18			

Check Register

Check Register

Tulare County Fair
Sam Harrison

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Check #	Void	Date	Employee	Name	Amount
1366		12/15/2020	GuVill	Villa, Guadalupe M	831.69
1367		12/31/2020	GuVill	Villa, Guadalupe M	859.59
Direct Deposit		12/15/2020	AnIban	Ibanez, Angelica M	996.21
Direct Deposit		12/15/2020	DeHick	Hicks, Deborah	990.06
Direct Deposit		12/15/2020	DeRizz	Rizzardo, Dena L	2,666.10
Direct Deposit		12/15/2020	SiTaut	Tautuaa, Sini	768.35
Direct Deposit		12/15/2020	CasMill	Miller, Casey J	689.56
Direct Deposit		12/15/2020	JeMaso	Mason, Jennifer L.	216.25
Direct Deposit		12/15/2020	WilSenn	Senn, William M	467.56
Direct Deposit		12/31/2020	AnIban	Ibanez, Angelica M	565.79
Direct Deposit		12/31/2020	DeHick	Hicks, Deborah	738.30
Direct Deposit		12/31/2020	DeRizz	Rizzardo, Dena L	2,666.10
Direct Deposit		12/31/2020	SiTaut	Tautuaa, Sini	754.52
Direct Deposit		12/31/2020	CasMill	Miller, Casey J	289.62
Grand Totals:		14 Disbursements to 8 Employees			13,499.70

As of January 31, 2021

Particulars	Amount
CURRENT ASSETS	
CASH ON HAND & IN BANK	
Petty Cash	100.00
Change Fund	500.00
Change Fund ATM	0.00
Cash - Ops BOS Acct#9369	430,169.28
Cash - SW BOS Acct#9318	4,820.35
Cash - Global BOS Acct#9377	0.00
Cash - Premium BOS Acct#9350	8,115.27
Cash - MM - CBB	0.00
Cash - JLA Accounts	46,227.73
LAIF	3,937.07
CD - BOS Acct #5901	0.00
1 Cash Sweep BOS - 9399	0.00
Cash in Bank - JR Fair Board	0.00
Cash in Bank - JR Fair Board BOS	100.00
Total CASH ON HAND & IN BANK	493,969.70
ACCOUNTS RECEIVABLE	
Accounts Receivable	7,723.82
Accounts Receivable - JLA	10,258.67
A/R Allow For Doubtful Accts	0.00
Total ACCOUNTS RECEIVABLE	17,982.49
Total CURRENT ASSETS	<u>511,952.19</u>
CURRENT LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	4,762.00
Accounts Payable JLA	0.00
Fees Collected	0.00
Tax Liabilities	1,272.46
Employee Benefits Withholdings	1,133.15
Event Liability	0.00
Current Long Term Liab	0.00
Guarantee Deposits	10,264.00
Misc Liabilities	3,048.09
Total CURRENT LIABILITIES	<u>20,479.70</u>
Current Assets in Excess of Current Liabilities	<u>491,472.49</u>

TULARE COUNTY FAIR / 24TH DAA

STATEMENT OF NET POSITION

January 31, 2021

ASSETS	2021	2020
Current Assets		
Cash - Operating	439,627	713,074
Cash - ATM	-	-
Cash-Premium	8,115	476
Cash - Junior Livestock Auctio	46,228	257,524
Cash - JR Fair Board	-	3,048
AR - Operating (Net)	7,724	(2,310)
AR - Junior Livestock Auction	10,259	-
Deferred Charges	-	-
Total Current Assets	\$ 511,952	\$ 971,811
Fixed Assets		
Land	489,069	489,069
Building & Improvements	3,828,947	3,828,947
A/D Buildings & Improvements	(2,886,854)	(2,886,854)
Equipment	244,117	223,667
A/D Equipment	(136,228)	(136,228)
Total Fixed Assets	\$ 1,539,052	\$ 1,518,601
Deferred Outflows of Resources	110,967	110,967
TOTAL ASSETS	\$ 2,161,971	\$ 2,601,379

LIABILITIES & RESOURCES		
Current Liabilities		
Payroll Liabilities	1,272	24,131
Payroll Withholdings	1,133	9,905
AP - Operating	4,762	51,963
AP - Junior Livestock Auction	-	-
Other Liabilities	3,048	3,048
Event Deposits	10,264	9,734
Fees Payable	80	6,069
Deferred Revenue	-	25,000
Current Portion of LT Debt	-	-
Total Current Liabilities	\$ 20,560	\$ 129,849
Long Term Liability		
LTD Associated with Fixed Assets	2,434	2,434
Leave Liability	-	-
Loan Payable - SB 84	37,911	37,911
Net Pension Liability	369,899	369,899
Total Long Term Liability	\$ 410,244	\$ 410,244
Deferred Inflows of Resources	14,841	14,841
TOTAL LIABILITIES	\$ 445,645	\$ 554,935
Reserve - Operating	1,952,954	2,307,889
Reserve - Junior Livestock	61,865	110,353
Reserve - Pension/OPEB	(273,774)	(273,774)
Reserve - Dairy	-	-
Net Income - Operating	(24,651)	(98,025)
Net Income - JLA	(69)	1
TOTAL LIABILITIES & RESOURCES	\$ 2,161,971	\$ 2,601,379

Tulare County Fair
STATEMENT OF OPERATIONS
 Board Summary
 January 31, 2021

	Activity January 2021	Activity January 2020	YTD January 2021	YTD January 2020	Budget 2021	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	-	-	-	-	-
COMMERCIAL REVENUE	-	-	-	-	-	-
CARNIVAL REVENUE	-	-	-	-	-	-
CONCESSION REVENUE	-	-	-	-	-	-
LIVESTOCK REVENUE	-	-	-	-	-	-
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	-	-	-	-	-
INTERIM REVENUE	21,450	14,899	21,450	14,899	-	21,450
FAIR ATTRACTION REVENUE	-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE	-	-	-	-	-	-
MISCELLANEOUS NON-FAIR REVENUE	2,250	4,805	2,250	4,805	-	2,250
SATELLITE WAGERING REVENUE	-	-	-	-	-	-
PRIOR YEAR REVENUE	-	176	-	176	-	-
OTHER OPERATING REVENUE	-	155	-	155	-	-
TOTAL REVENUES	23,700	20,035	23,700	20,035	-	23,700
OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	26,888	85,903	26,888	85,903	-	(26,888)
MAINTENANCE & GENERAL OPERATIONS	13,638	20,903	13,638	20,903	-	(13,638)
PUBLICITY EXPENSES	1,143	-	1,143	-	-	(1,143)
ATTENDANCE OPERATIONS	5,136	6,908	5,136	6,908	-	(5,136)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	916	1,832	916	1,832	-	(916)
MISCELLANEOUS NON-FAIR EXPENSE	351	2,514	351	2,514	-	(351)
COMPETITIVE EXHIBIT EXPENSE	-	-	-	-	-	-
SATELLITE WAGERING EXPENSES	-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:	-	-	-	-	-	-
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	278	-	278	-	-	(278)
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-
PENSION EXPENSE - GASB 68	-	-	-	-	-	-
TOTAL EXPENSES	48,351	118,060	48,351	118,060	-	48,351
Net Gain/Loss Before Allocation	(24,651)	(98,025)	(24,651)	(98,025)	-	(24,651)
STATE ALLOCATION	-	-	-	-	-	-
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-
Net Gain/Loss After Allocation	(24,651)	(98,025)	(24,651)	(98,025)	-	(24,651)

Detail of Revenues

	Acct. No.	Activity January 2021	Activity January 2020	YTD January 2021	YTD January 2020	Budget 2021	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41001	-	-	-	-	-	-
Advance Sales	41015	-	-	-	-	-	-
Admissions-Youth	41010	-	-	-	-	-	-
Admissions-Senior	41017	-	-	-	-	-	-
Discount Fair Admissions	41020	-	-	-	-	-	-
Advance Discount - Jackpot	41018	-	-	-	-	-	-
Discount Fair Admissions-Livestock Season	41022	-	-	-	-	-	-
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
TOTAL ADMISSION TO GROUNDS		-	-	-	-	-	-
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	-	-	-
Inside Commercial Space	41520	-	-	-	-	-	-
Commerical Space Comission	41550	-	-	-	-	-	-
Application Fees	41530	-	-	-	-	-	-
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. No.	Activity January 2021	Activity January 2020	YTD January 2021	YTD January 2020	Budget 2021	Balance of Budget
FAIR ATTRACTION REVENUE							
Monster Truck	46100	-	-	-	-	-	-
Rodeo Admission	46200	-	-	-	-	-	-
Tractor Pull	46601	-	-	-	-	-	-
Motorcycle/Tractor Sponsorship	46410	-	-	-	-	-	-
Destruction Derby	46400	-	-	-	-	-	-
Jaripeo Baile	46500	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	-	-	-	-	-
MISCELLANEOUS FAIR REVENUE							
Vendor Parking	47700	-	-	-	-	-	-
Parking	47100	-	-	-	-	-	-
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Sponsorships	47900	-	-	-	-	-	-
Event Staff on Duty	48500	-	-	-	-	-	-
TOTAL MISCELLANEOUS FAIR REVENUE		-	-	-	-	-	-
MISCELLANEOUS NON-FAIR REVENUE							
Swap Meet	47405	2,250	4,805	2,250	4,805	-	2,250
Grounds Improvement - Swap Meet	48600	-	-	-	-	-	-
Grounds Improvement - Water Conservation Grant	48600	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		2,250	4,805	2,250	4,805	-	2,250

Detail of Revenues

	Acct. No.	Activity January 2021	Activity January 2020	YTD January 2021	YTD January 2020	Budget 2021	Balance of Budget
INTERIM REVENUE							
Building Rentals	48100	21,450	8,960	21,450	8,960	-	21,450
Grounds Rental	48200	-	135	-	135	-	-
Grandstand/Speedway	48201	-	-	-	-	-	-
Interim RV/Camping Fees	48202	-	690	-	690	-	-
Equipment Rental	48300	-	215	-	215	-	-
Concessions Revenue	48400	-	-	-	-	-	-
Security on Duty	48500	-	3,269	-	3,269	-	-
Event Attendant	48501	-	1,602	-	1,602	-	-
Trash Removal	48501	-	-	-	-	-	-
ATM Revenue	48700	-	-	-	-	-	-
Non Fair Misc	47505	-	-	-	-	-	-
Interest Earnings	49510	-	28	-	28	-	-
Other Operating Revenue-Store checks	49530	-	-	-	-	-	-
Credit Card Fees	48730	-	-	-	-	-	-
TOTAL INTERIM REVENUE		21,450	14,899	21,450	14,899	-	21,450
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	176	-	176	-	-
TOTAL PRIOR YEAR REVENUE		-	176	-	176	-	-
OTHER OPERATING REVENUE							
Misc Revenue	48700	-	155	-	155	-	-
TOTAL OTHER OPERATING REVENUE		-	155	-	155	-	-

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	January	January	January	January	2021	of
		2021	2020	2021	2020		Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	9,058	52,000	9,058	52,000	-	(9,058)
Salaries & Wages - Temporary	50200	2,272	4,835	2,272	4,835	-	(2,272)
Compensated Absence Expense	50300	272	-	272	-	-	(272)
Employee Benefits	50310	34	-	34	-	-	(34)
Payroll Taxes	50320	737	4,208	737	4,208	-	(737)
Employee Retirement	50330	2,892	796	2,892	796	-	(2,892)
Professional Services	50400	3	-	3	-	-	(3)
Traveling Expense Employees	50600	-	174	-	174	-	-
Office Supples	50700	16	490	16	490	-	(16)
Telephone	50800	751	709	751	709	-	(751)
Postage	50820	32	32	32	32	-	(32)
Dues & Subscription	50900	300	300	300	300	-	(300)
General Liability Insurance	51000	7,781	20,953	7,781	20,953	-	(7,781)
Property Insurance	51020	-	-	-	-	-	-
Other Misc Expense	51100	75	289	75	289	-	(75)
Alarm Expense	51101	-	40	-	40	-	-
Credit Card Processing Fees	51102	28	22	28	22	-	(28)
Legal Fees	51103	-	-	-	-	-	-
Finance Charges	51104	-	-	-	-	-	-
Gateway Fees-Online	51106	40	0	40	0	-	(40)
Computer & Payroll Process	51107	1,000	1,000	1,000	1,000	-	(1,000)
CFSA Admin Fees	51108	18	55	18	55	-	(18)
Interest Expense	51110	-	-	-	-	-	-
Workers Compensation Insurance	51200	1,579	-	1,579	-	-	(1,579)
Unemployment Insurance	51300	-	-	-	-	-	-
Audit Cost	51300	-	-	-	-	-	-
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		26,888	85,903	26,888	85,903	-	(26,888)

Detail of Expenditures

	Acct.	Activity	Activity	YTD	YTD	Budget	Balance
	No.	January	January	January	January	2021	of
		2021	2020	2021	2020		Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	3,378	7,585	3,378	7,585	-	(3,378)
Salaries & Wages - Temporary Fair	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary Maintenance	52100	48	(6)	48	(6)	-	(48)
Employee Benefits	52201	-	-	-	-	-	-
Compensated Absence	52204	-	-	-	-	-	-
Payroll Taxes	50302	140	421	140	421	-	(140)
Employee Retirement	50303	432	1,548	432	1,548	-	(432)
Travel / Training	50600	-	-	-	-	-	-
Professional Services - Maintenance	52300	-	-	-	-	-	-
Professional Services - Security	52300	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	-	-
Rent Maintenance Equipment	52500	-	-	-	-	-	-
Electric	52800	3,437	2,455	3,437	2,455	-	(3,437)
Water	52801	2,198	2,068	2,198	2,068	-	(2,198)
Sewer	52802	401	743	401	743	-	(401)
Natural Gas	52803	1,801	2,483	1,801	2,483	-	(1,801)
Fuel/Propane	52804	5	-	5	-	-	(5)
Maint of Equipment	52900	30	2,261	30	2,261	-	(30)
Maint of Bldgs and Grounds	53000	921	628	921	628	-	(921)
Trash Removal, Clean Up	53100	847	325	847	325	-	(847)
Other Maintenance Expense	53200	-	-	-	-	-	-
Special Repairs	53300	-	394	-	394	-	-
Portable Toilets	57300	-	-	-	-	-	-
Repairs & Maintenance	91400	-	-	-	-	-	-
TOTAL MAINTENANCE EXPENSE		13,638	20,903	13,638	20,903	-	(13,638)
PUBLICITY EXPENSES							
Publicity	54000	1,143	-	1,143	-	-	(1,143)
Contracted Services	54200	-	-	-	-	-	-
Advertising	54400	-	-	-	-	-	-
Promotional Expense	54500	-	-	-	-	-	-
Promotional Poster Art	54525	-	-	-	-	-	-
Other Publicity Expense	54800	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		1,143	-	1,143	-	-	(1,143)
ATTENDANCE OPERATIONS							
Salaries & Wages - Temporary (Attendance)	50100	-	-	-	-	-	-
Salaries & Wages - Temporary (Parking)	50100	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Professional Services Contract	56200	5,136	6,908	5,136	6,908	-	(5,136)
Attendance- Other/Hotels	56400	-	-	-	-	-	-
Supplies & Expense	56300	-	-	-	-	-	-
TOTAL ATTENDANCE OPERATIONS		5,136	6,908	5,136	6,908	-	(5,136)

Detail of Expenditures

	Acct. No.	Activity January 2021	Activity January 2020	YTD January 2021	YTD January 2020	Budget 2021	Balance of Budget
SATELLITE WAGERING EXPENSES							
Salaries & Wages - Permanent	50000	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Salaries & Wages - Temporary	50100	-	-	-	-	-	-
Employee Benefits	65115	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Payroll Taxes	50302	-	-	-	-	-	-
Satellite Wagering	65105	-	-	-	-	-	-
Workers Compensation Sattelite	65135	-	-	-	-	-	-
Repairs	65405	-	-	-	-	-	-
Supplies	65615	-	-	-	-	-	-
Alarm System	65616	-	-	-	-	-	-
Utilities	64720	-	-	-	-	-	-
TOTAL SATELLITE WAGERING EXPENSE		-	-	-	-	-	-
FAIR ENTERTAINMENT EXPENSES:							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Professional Services	66200	-	-	-	-	-	-
Supplies & Expenses	66300	-	-	-	-	-	-
Fuel/Generators	66301	-	-	-	-	-	-
Production Costs	66302	-	-	-	-	-	-
Demolition Derby	66400	-	-	-	-	-	-
Grounds Act	66500	-	-	-	-	-	-
Grandstand Entertainment	66600	-	-	-	-	-	-
Insurance/Tshirts/Tickets	66702	-	-	-	-	-	-
Entertainment Stages	66601	-	-	-	-	-	-
Hospitality/Hotel	66703	-	-	-	-	-	-
TOTAL FAIR ENTERTAINMENT EXPENSE		-	-	-	-	-	-
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
Equipment Purchase Capitalized (>\$5K)	91300	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENSE		-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	278	-	278	-	-	(278)
Prior Year Bad Debt Expense Adjustment	80010	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		278	-	278	-	-	(278)
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
Cash Short/Over Ticket Sales	85001	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-

AP Payments Check Register

Board

Tulare County Fair
Sam Harrison

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
ACH01042021	1/4/2021	PERS	CalPERS Retirement	1,702.54	9,605
ACH01152021	1/15/2021	PERS	CalPERS Retirement	4,997.89	9,607
36667	1/15/2021	Alliant	Alliant Insurance Services, Inc.	4,099.00	9,608
36668	1/15/2021	Aramark	Aramark	111.06	9,609
36669	1/15/2021	CiTul	City of Tulare	3,764.32	9,610
36670	1/15/2021	ClIBus	Cline's Business Equipment, Inc.	109.33	9,611
36671	1/15/2021	Comcast	Comcast	398.84	9,612
36672	1/15/2021	DGS	Dept of General Services	3,152.00	9,613
36673	1/15/2021	EdgeWeb	Edge Web Design	1,000.00	9,614
36674	1/15/2021	FTB	Franchise Tax Board	277.98	9,615
36675	1/15/2021	GirScou	Girl Scouts of Central California South	500.00	9,616
36676	1/15/2021	Grapevine	Grapevine MSP	712.00	9,617
36677	1/15/2021	MerDur	Merisa Duran	500.00	9,618
36678	1/15/2021	PerCar	Perfect Care Landscape & Maintenance	1,490.00	9,619
36679	1/15/2021	PitBow	Pitney Bowes	103.35	9,620
36680	1/15/2021	SoCalGas	Southern California Gas	2,221.02	9,621
36681	1/15/2021	TulEnv	Tulare County Environmental Health	351.00	9,622
36682	1/15/2021	WenSae	Wendy & Lai Saechao	500.00	9,623
36683	1/15/2021	WindPro	Windmill Propane	232.97	9,624
36684	1/15/2021	JacGri	Jack Griggs Inc.	1.00	9,625
36685	1/31/2021	AAAQua	AAA Quality Services, Inc.	916.36	9,630
36686	1/31/2021	Alliant	Alliant Insurance Services, Inc.	10.25	9,631
36687	1/31/2021	Aramark	Aramark	113.06	9,632
36688	1/31/2021	CFSA	California Fairs Service Authority	6,838.94	9,633
36689	1/31/2021	ClIBus	Cline's Business Equipment, Inc.	30.00	9,634
36690	1/31/2021	Comcast	Comcast	342.38	9,635
36691	1/31/2021	Comcast	Comcast	408.19	9,636
36692	1/31/2021	DelDen	Delta Dental	104.06	9,637
36693	1/31/2021	Grapevine	Grapevine MSP	712.00	9,638
36694	1/31/2021	Leaf	LEAF	101.39	9,639
36695	1/31/2021	MorLev	Morris Levin & Son	24.89	9,640
36696	1/31/2021	NICA	National Independent Concessionaires Ass	100.00	9,641
36697	1/31/2021	Parker	Parker & Parker Plumbing	75.00	9,642
36698	1/31/2021	PitBow	Pitney Bowes	32.00	9,643
36699	1/31/2021	Res.Com	Res.Com Pest Control	45.00	9,644
36700	1/31/2021	Saffire	Saffire	4,250.00	9,645
36701	1/31/2021	SoCalEdi	Southern California Edison	2,430.30	9,646
36702	1/31/2021	SoCalGas	Southern California Gas	1,799.88	9,647
36703	1/31/2021	Sparkletts	Sparkletts	47.63	9,648
36704	1/31/2021	SWRCB	State Water Resources Control Board	200.00	9,649
36705	1/31/2021	TheLoc	The Lockwood Agency	1,142.50	9,650
36706	1/31/2021	WindPro	Windmill Propane	5.39	9,651
P-66205735	1/6/2021	Zoom	Zoom Video Communications Inc.	15.89	9,653
Refund	1/12/2021	Amazon	Amazon	193.77-	9,654
FedTax12312020	1/5/2021	IRS	Internal Revenue Service	1,578.10	9,599
CaTax12312020	1/5/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	150.06	9,600
FedTax01152021	1/20/2021	IRS	Internal Revenue Service	1,355.58	9,626
CaTax01152021	1/20/2021	EDD	EMPLOYMENT DEVELOPMENT DEPARTMENT	128.81	9,627

Total Payments: 48
Total Amount: 48,988.19

Check Register

Check Register

Tulare County Fair
Sam Harrison

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Check #	Void	Date	Employee	Name	Amount
1368		1/15/2021	GuVill	Villa, Guadalupe M	656.34
1369		1/29/2021	GuVill	Villa, Guadalupe M	709.31
Direct Deposit		1/15/2021	AnIban	Ibanez, Angelica M	322.81
Direct Deposit		1/15/2021	DeHick	Hicks, Deborah	694.70
Direct Deposit		1/15/2021	DeRizz	Rizzardo, Dena L	2,672.30
Direct Deposit		1/15/2021	SiTaut	Tautuaa, Sini	587.50
Direct Deposit		1/15/2021	CasMill	Miller, Casey J	86.98
Direct Deposit		1/29/2021	AnIban	Ibanez, Angelica M	203.97
Direct Deposit		1/29/2021	DeHick	Hicks, Deborah	653.78
Direct Deposit		1/29/2021	DeRizz	Rizzardo, Dena L	2,672.30
Direct Deposit		1/29/2021	SiTaut	Tautuaa, Sini	568.33
Direct Deposit		1/29/2021	CasMill	Miller, Casey J	239.94
Grand Totals:		12 Disbursements to 6 Employees			10,068.26



FINDING # 1 - LACK OF OVERSIGHT OVER EXPENSE REIMBURSEMENTS

1. *The 24th DAA should seek appropriate supporting documentation for the \$73,973 of unsupported expense reimbursements.*

The 24th DAA seeks from Employee A supporting documentation of the \$73,973 in unsupported expense reimbursements as its own extensive search for the missing documents was unsuccessful. If Employee A is unable or unwilling to provide missing receipts and/or board approved expense claims, the 24th DAA will seek full reimbursement from Employee A in the amount of \$73,973. Should Employee A refuse to reimburse the DAA in full, it will consider all available legal remedies to collect the funds.

2. *The 24th DAA should establish an accounts receivable and collect the \$20,621 of duplicate/triplicate expense reimbursements Employee A improperly reimbursed herself.*

The DAA will invoice Employee A for the full amount of \$20,621. Should Employee A refuse payment, the DAA will offer to establish an accounts receivable in the amount of \$20,621 and allow Employee A to make agreed upon payments until paid in full. Should Employee A refuse to reimburse these expenses, the DAA will consider all available legal remedies to collect the funds.

3. *The 24th DAA should make improvements within its recordkeeping practices by ensuring adequate safeguards are in place to ensure important accounting records are safeguarded.*

The 24th DAA agrees with this finding and in the future records will be retained according to the master destruction schedule listed in the Accounting Procedures Manual (APM).

4. *In the future, the 24th DAA should comply with the APM Section 5.1. Separation of Duties, by not allowing any employees to sign checks written in their own names.*

Check signers and signature cards policy was adopted by the Board at its April of 2020 meeting of the Board. 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. The employee or board member seeking reimbursement may not sign the check.

All requests for reimbursement must be accompanied by an itemized receipt, written agreement, or invoice. The purchase of alcohol and personal electronics will never be reimbursed. Staff is prohibited from paying contractors and/or vendors from their personal



accounts. All contractor/vendor invoices shall be reviewed and approved by the Board prior to payment.

The DAA will maintain copies of reimbursement checks and their supporting detailed documentation pursuant to the records retention schedule listed in the APM. All DAA office staff will be trained on the proper retention of financial records.

5. *The 24th DAA should establish an accounts receivable and collect the \$1,771 from Employee A for reimbursements that appear personal in nature or were made in error.*

The DAA will invoice Employee A for improperly reimbursing herself for the following expenses, \$886 for her personal cell phone and tablet installment plan, \$871 for interest and late fees on her personal credit card, home internet service and miscellaneous items purchased from local store and \$14 for over reimbursement of an expense claim. The 24th DAA will invoice Employee A \$1,771 for the personal expenses. Should Employee A request, the DAA will establish an accounts receivable with an agreed upon payment schedule until paid in full. Should Employee A refuse these options, the DAA will pursue all available legal remedies to collect these funds.

6. *The 24th DAA should seek adequate business justifications for the questionable expenses that Employee A reimbursed herself for.*

The 24th DAA seeks missing receipts and written justification for all questionable expenses from Employee A including for all food, meal, and alcohol purchases in the amount of \$13,334 for food and meals at restaurants. A letter will be mailed on the DAA's behalf from Legal requesting missing receipts and written justification of all questionable expenses allowing Employee A 60 days to respond. If receipts and written justification cannot be provided that are acceptable in accordance with APM 2.76 and APM 2.77 the 24th DAA will invoice Employee A for the full amount. If requested by Employee A, the DAA will establish an accounts receivable with an agreed upon payment schedule until paid in full. Should Employee A refuse these options, the DAA will pursue all available legal remedies to collect these funds.

The 24th DAA will invoice Employee A for \$4,392 for the improper mileage reimbursement. To avoid this problem in the future, all staff will be trained in the use of personal vehicles [preapproval] and proper reimbursement requirements. In addition, the 24th DAA will not reimburse any mileage expense without the proper approved STD 262 Travel Expense Claim form filled out and approved prior to reimbursement. Should Employee A refuse to reimburse expenses, the DAA may pursue legal remedies.



The 24th DAA will invoice Employee A \$7,640 for her personal cellphone and tablet operating cost. Should Employee A request, the DAA will establish an accounts receivable with an agreed upon payment schedule until paid in full. Should Employee A refuse these options, the DAA will pursue all available legal remedies to collect these funds.

Eight instances of inappropriate use of state funds by Employee A were found totaling \$1,022. The DAA will invoice Employee \$1,022. Should Employee A request, the DAA will establish an accounts receivable with an agreed upon payment schedule until paid in full. Should Employee A refuse these options, the DAA will pursue all available legal remedies to collect these funds.

The 24th DAA will invoice Employee A \$5,149 for reimbursement to herself for alleged payments made to various contractors unless Employee A provides the 24th DAA written agreements and/or detailed invoices with justification as to why these contractors were paid by Employee A. Should Employee A request, the DAA will establish an accounts receivable with an agreed upon payment schedule until paid in full. Should Employee A refuse these options, the DAA will pursue all available legal remedies to collect the funds.

- 7. The 24th DAA should obtain its own credit card and follow the appropriate policies over its use.*

The 24th DAA has obtained its own credit card and adopted a credit policy at its April of 2020 meeting of the Board. The policy will be reviewed annually. Generally, the policy restricts the use of personal credit cards by board directors and staff unless in an emergency. Charges will not be reimbursed unless the director or employee produces an expense report, signed by the director or employee, and accompanied by the detailed receipts. The request for reimbursement must be approved by the employee's supervisor and CEO, or board president.

- 8. In the future, the 24th DAA should comply with the APM Section 2.75, Documentation of Expenditures, which requires all expenditures be supported by detailed documentation. Specifically, invoices must clearly state the items or services purchased and an explanation or justification of the expenditure must appear on the invoice or attached documentation.*

The 24th DAA will comply with APM section 2.75 Documentation of Expenditures. All staff will be trained in the requirements of APM section 2.75 and supporting documentation will be reviewed and approved by the CEO and/or a board designee before payment issued.

- 9. The 24th DAA should comply with the APM section 2.78. Travel Expense Claims, by reimbursing employee travel expenses only after they submit a completed travel expense claim on STD 262, using the rules, rates and formulas cited within CDFA's Travel Guide.*



The 24th DAA will comply with APM Section 2.78 Travel Expense Claims. All board members and staff will be trained to obtain approval of travel in advance and proper documentation. Travel expense will only be reimbursed after the employee or Director fills out and has submitted Travel Expense STD 262.

10. *The 24th DAA should comply with the APM Section 2.77 by not allowing employees to spend state funds on items such as employee meals, flowers, and alcohol as these are considered inappropriate uses of state funds.*

The 24th DAA is now complying with the APM section 2.77. All board Directors and staff will be trained in the appropriate items for reimbursement. Staff will be trained to request pre-approval from the CEO before spending state funds on items and which items are appropriate for reimbursement.

11. *The 24th DAA should ensure it conducts a thorough review of any expense reports prior to them being reimbursed. The expense reports should be legible, fully completed and signed by the employee requesting reimbursement. Furthermore, each of the expenses being reimbursed should be fully supported by a detailed receipt.*

Board Director and employee expenses will not be reimbursed unless the Director or employee produces proper legible expense report, fully completed, and signed by the Director or employee accompanied by the detailed receipts, is approved by the CEO for employees and the board president for Directors and the CEO. All employees and Directors will be trained in the proper preparation of expense reports and the types of items eligible for reimbursement.

12. *The 24th DAA should ensure that no payments are made to independent contractors unless a mutually agreed-upon written agreement exists that addresses contractor compensation amounts and the reimbursement of necessary contractor expenses.*

All agreements with independent contractors shall be in writing and will conform to the DAA's contract policy. Agreement format, terms and conditions should conform to standard templates provided by the Fairs & Expositions Branch (F&E). Service may not begin until the agreement is fully executed. No payments will be made to independent contractors until the agreed upon services are completed pursuant to the agreements Scope of Work.

FINDING #2 - LACK OF COMPLIANCE WITH FOOD AND AGRICULTURE CODE

13. *The 24th DAA should contact the F&E to seek a remedy for the payments made to the Employee A prior to approval.*



The 24th DAA has contacted F&E that in turn has submitted this question to the CDFA Legal Office. The DAA will follow the advice it receives from the CDFA. Going forward, the board will ensure that all DAA staff and the CEO understand the state restrictions on working for another entity while employed at the DAA.

14. *The 24th DAA should ensure contracts are executed with any entities in which services are provided.*

The 24th DAA has not had any dealings with non-profit #1 or #2 since 2019, if the 24th DAA has any future dealings with either non-profit service contracts will be executed.

FINDING #3 - LACK OF COMPLIANCE WITH GOVERNMENT CODE

15. *The 24th DAA should seek legal advice on a remedy for this violation since the 24th DAA may have lost out on the revenue of \$10,000- for these services if it is determined the 24th DAA should have received the payment instead of Employee A.*

Employee A contracted for her own services in the amount of \$10,000 as Food Vendor Management while at the same time, receiving compensation for her duties as CEO for the DAA. The DAA, through F&E, has requested direction from the CDFA Legal Office on how it should remedy this situation and recover the \$10,000 from Employee A.

FINDING #4 - LOSS OF REVENUE

16. *The 24th DAA should collect any amounts owed from the 52nd DAA for the services performed by Employee A.*

The F&E has informed the DAA that the 52nd DAA is scheduled to undergo a performance audit immediately following the closing of this audit. It is not unlikely that this matter will be reviewed by the CDFA Auditor during the 52nd DAA audit. The 24th DAA board will await the findings and recommendations from the 52nd DAA audit and consult with the F&E and Legal Office before collecting amounts owed.

17. *The 24th DAA should ensure written agreements are completed for all services its employees perform for another state entity.*

The 24th DAA will ensure that a shared employee agreement and scope of work is executed prior to any employee working for another state entity.

FINDING #5 - PAYMENTS MADE FOR THE REPAIR OF PRIVATELY OWNED VEHICLES



18. *The 24th DAA should follow the SAM Section 2430 and report all accidents to the ORIM within 48 hours.*

The 24th DAA will follow the State Administrative Manual section 2430 and report all motor vehicle accidents by employees while on state business to the Department of General Services Office of Risk and Insurance Management within 48 hours going forward. No payments to individuals for repair of their vehicles will be made prior to notification and approval by DGS ORIM. The board will ensure that the CEO is trained in all SAM and ORIM requirements and that all accidents are reported to the board prior to payment for repairs.

FINDINGS #6 - LACK OF COMPLIANCE WITH ATTENDANCE RECORDS

19. *The 24th DAA should comply with the CalHR's Human Resources Manual by ensuring that all employees submit and keep on file an attendance record for each pay period regardless of whether leave was used.*

The 24th DAA CEO will become familiar with the CalHR Human Resources Manual. The 24th DAA CEO will verify daily attendance and keep on file attendance records for every employee each pay period in compliance with CalHR's Human Resources Manual. All employee leave shall be pre-approved by the CEO. The board will do the same for the CEO, including pre-approval of leave.

20. *The 24th DAA should ensure employee paid leave records are updated on a monthly basis. Furthermore, as stated within the CalHR Human Resources Manual, errors and amendments shall be corrected by the following pay period.*

The DAA CEO will be responsible to ensure that all employees paid leave records are updated monthly, and any errors are corrected the following pay period. The Board President shall ensure that the CEO paid leave record is updated monthly.

21. *The 24th DAA should ensure adequate monthly detailed leave accruals and usage are maintained.*

The DAA CEO will be responsible to ensure that a monthly detailed leave accrual and usage report is maintained monthly and report unused leave liability to the DAA Directors quarterly. The CEO will work with any employee with a leave balance exceeding 640 hours to develop a schedule of time off to reduce the unused leave. The Board President will carry out these responsibilities concerning the DAA CEO.



22. *The 24th DAA should communicate with Employee A to adequately explain and resolve the discrepancies contained within her leave record.*

The 24th DAA will seek an explanation and justification from Employee A for the discrepancies in her leave record. Should Employee A be unable to justify her claimed Holiday Credit and Personal Holiday time, the DAA will seek reimbursement from Employee A for overpayment of both based on the numbers provided by the CDFA Audit.

FINDING #7 - LACK OF AGREEMENTS BETWEEN THE 24TH DAA AND THE TULARE COUNTY FAIR FOUNDATION

23. *The 24th DAA should ensure a written agreement exists for services provided by the Foundation.*

The 24th DAA CEO will ensure that all written agreements for services provided by a non-profit or any other entity will be prepared in compliance with the DAA's contract policy. When necessary, the DAA CEO will consult with F&E and the CDFA Legal Office before execution to ensure the agreement meets state requirements and is in the best interest of the DAA.

The 24th DAA board will request the CDFA Audit Office conduct an audit of the Tulare County Foundation for Ag Education and Youth dba Tulare County Fair Foundation for the period of January 1, 2017 through December 31, 2019 pursuant to Food and Agricultural Code section 4051.1.

FINDING #8 – DEFICIENCIES IN CONTRACTING AND PROCUREMENT

24. *The 24th DAA should obtain support for the expenses mentioned above.*

The "expenses mentioned above" include 80 payments made from a DAA operating account totaling \$107,785. The 24th DAA was unable to locate contracts or invoices to support these payments. Going forward, the 24th DAA will ensure that before a payment for goods or services is made, detailed documentation is provided to support the payment and the documents are retained pursuant to the APM records retention schedule.

25. *The 24th DAA Board of Directors should establish written policies and procedures over its contracting and procurement processes.*

The 24th DAA board adopted a formal written Delegation of Authority Policy at its April 2020 meeting of the board and a formal written Contract, Policies, Procedures and Practices Policy at its May of 2020 meeting of the board.



26. *The 24th DAA should complete contracts for entities that provide services, ensure they are complete and signed by the CEO and contractor, and maintained on file.*

The 24th DAA will consult with F&E and the CDFA Legal Office to complete or amend any existing contracts that do not meet state requirements or are not in the best interest of the DAA. Pursuant to the DAAs 2020 Contract Policy, the CEO will maintain completed contracts and files for all contracts and agreements pursuant to F&E's APM and the departments records management policy.

27. *The 24th DAA should issue either an IRS Form 1099 or an amended IRS Form 1099 for the individuals whose forms were either missing or incorrect in 2018.*

The 24th DAA has issued the missing IRS Form 1099 to the individual and business from 2018 and the corrected IRS Form 1099 to the business that was brought to the DAA's attention. Going forward, the DAA CEO will issue all necessary and appropriate IRS reporting forms for individuals and entities the 24th DAA conducts business with for the year it does said business. The CEO will report out IRS matters to the board at the close of the calendar year.

28. *The 24th DAA should not hire contractors in violation of PCC 10410.*

Public Contract Code section 10410 prohibits state officers or civil servants from contracting - on their own behalf - with another state entity. However, there are exceptions. The DAA made payments to three individuals employed by another state entity in violation of PCC 10410. No exemption applied.

Going forward, before the 24th DAA contracts with a state officer or civil servant, the CEO will consult with the F&E and the CDFA Legal Office to ensure that there is an exemption that applies to the agreement and does not violate PCC 10410 or any other state law or regulation. These procedures are addressed in the DAAs 2020 Contract Policy on page [2].

29. *The 24th DAA should seek reimbursement from the 52nd DAA for the \$768 payment of their insurance coverage.*

The 24th DAA CEO will forward these audit findings and the documentation supporting this finding to the 52nd DAA and request reimbursement.

30. *The 24th DAA should not hire outside legal counsel unless these professional services are first approved by the Attorney General's Office and then provided to CDFA Legal. CDFA Legal is then responsible for the submission of the approval to the Governor's Office.*



If after consultation the board wishes to consult outside legal counsel it will submit a request to do so to F&E and the CDFA legal office to ensure compliance with California Government Code section 11042.

31. *The 24th DAA should not allow individuals to reside or store items on the fairgrounds without having a mutually agreed-upon written agreement in place.*

Currently, no individuals are residing on the fairgrounds. The 24th DAA adopted both RV Park Policy and a formal Agreement template at its April 2020 meeting of the Board. The Daily and Long-Term Storage Agreements were adopted by the Board at its May 2020 meeting of the Board.

FINDING #9 – LACK OF INTERNAL CONTROLS OVER 125-DAY TEMPORARY EMPLOYEE RECORDS

32. *The 24th DAA should comply with the APM Section 17.1 by ensuring attendance records are reviewed and signed by both the employee and a supervisor to guarantee their accuracy.*

Currently, the 24th DAA is complying with APM Section 17.1 and will continue to do so going forward. All employees are turning in signed timecards which are then reviewed and signed by the employee's supervisor for accuracy. The CEO performs one final review of all DAA employee timecards. This same procedure is followed for the CEO by the Board President conducting the review and signing the CEO's timecard.

33. *The 24th DAA should comply with California Labor Code Section 246(a) by accounting for the accumulation and use of sick leave for all applicable temporary employees going back to July 1, 2015.*

At its October 2020 board meeting the 24th DAA Board adopted a Sick Leave Policy for Temporary Employees to comply with California Labor Code Section 246(a). The DAA will review and correct its records for applicable temporary employees going back to July 1, 2015.

FINDING #10 – CIRCUMVENTION OF CALPERS ENROLLMENT RULES

34. *The 24th DAA should not circumvent GC Section 20305 by changing the status of an employee's classification to that of a contractor.*

The 24th DAA agrees that it should never change the status of an employee to that of a contractor.

35. *The 24th DAA should correct the eligibility date for the first employee within CalPERS.*



The finding referred hereto references one employee, employed with the DAA from the employee's eligibility date. This employee will receive DAA funded CalPERS benefits beginning going back to the employee's eligibility date.

36. *The 24th DAA should correct the 2017 tax reporting issue for the second employee to include wages earned when he was classified as a contractor.*

The 2017 tax issue referred to is an employee that was on payroll for one month and then reclassified as a contractor but was never issued a 1099. The 24th DAA has issued the contracted employee a 1099 for 2017.

FINDING #11 – IMPROPER FOOD AND BEVERAGE EXPENDITURES

37. *The 24th DAA should adhere to state rules regarding the purchasing of food and beverages. Improper purchases may be deemed a gift of public funds which are prohibited.*

The 24th DAA will adhere to APM section 2.76 by properly documenting and justifying the business purpose when purchasing food and beverage in the future. The purchasing of food and beverages is addressed in the Board's 2020 policy on contracting and procurements.

FINDING #12 – LACK OF CONTROLS OVER FIXED ASSETS

38. *The 24th DAA should perform a physical inventory count as soon as possible and reconcile the inventory count with the assets listed within its accounting records.*

The 24th DAA will perform a physical inventory on non-monetary assets and reconcile to the accounting records every three years in accordance with the SAM section 8652 and the APM section 2.56.

39. *In the future, the 24th DAA should comply with the SAM Section 8652 and the APM Section 2.56 by ensuring a physical inventory of property is conducted at least once every three years.*

The 24th DAA will comply with SAM Section 8652 and APM Section 2.56 by conducting a physical inventory of property every three years.

40. *The 24th DAA should ensure all assets purchased with a cost of at least \$5,000 or with a life of at least one year are depreciated over the life of the asset.*



The 24th DAA will ensure all assets purchased with a cost of at least \$5,000 or with a life of at least one year are depreciated over the life of the asset. The 24th DAA asset list and depreciation schedule is current to date.

41. *The 24th DAA should comply with SAM Section 20080 by reporting actual or suspected incidents of fraud or theft to both the Department of Finance and California State Auditor no later than 30 days following the discovery of the incident.*

The 24th DAA will comply with the SAM section 20080 by reporting actual or suspected incidents of fraud or theft to both the Department of Finance and California State Auditor no later than 30 days following the discovery of the incident. In addition, the DAA will report any crime or missing/loss property to the local CHP office as required by government code section 14613.7.

42. *The 24th DAA should comply with the APM Section 2.55 by ensuring that all movable items owned by the DAA are properly identified with a permanent stamp or property ID tag and that those ID numbers are recorded on the Property Ledger or Non-Capitalized Property Ledger. Additionally, a non-monetary listing should be maintained.*

The 24th DAA has compiled a property ledger to comply with APM section 2.55 and will amend it as items are purchased.

FINDING #13 – IMPROPER USE OF CHANGE FUND

43. *The 24th DAA should comply with the SAM Section 8032.4 and improve internal controls over the currency it uses during fairtime by ensuring all cash is deposited intact and not used in the place of writing or operating check.*

The 24th DAA will comply with SAM section 8032.4 to improve internal controls over all currency used during the fair, and all other times, to ensure all cash is deposited for any event or purpose. The 24th DAA shall pay all vendors and/or entertainment by an operating check, per contract or agreement to ensure proper accounting and paper trail are documented.

FINDING #14 – BANK RECONCILIATIONS WERE NOT RETAINED

44. *The 24th DAA should comply with the SAM Section 7901 and retain bank reconciliations for at least two years.*



The 24th DAA has implemented practices to reconcile all accounts monthly, with the date prepared and the name of the reviewer and date reviewed. The DAA will retain all bank reconciliations for at least two years in accordance with SAM section 7901.

**GRANT AGREEMENT
SIGNATURE PAGE**

AGREEMENT NUMBER

20-0930-000-SO

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

STATE AGENCY'S NAME

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

RECIPIENT'S NAME

24TH DISTRICT AGRICULTURAL ASSOCIATION TULARE COUNTY FAIR

2. The Agreement Term is: October 15, 2020 through June 30, 2021

3. The maximum amount of this Agreement is: \$77,480.00

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

Exhibit A: Recipient and Project Information 1 Page

Exhibit B: General Terms and Conditions 3 Page(s)

Exhibit C: Payment and Budget Provisions 1 Page

Attachments: Scope of Work and Budget

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

RECIPIENT

RECIPIENT'S NAME (Organization's Name)

24TH DISTRICT AGRICULTURAL ASSOCIATION TULARE COUNTY FAIR

BY (Authorized Signature)

DATE SIGNED (Do not type)

 11/17/2020

PRINTED NAME AND TITLE OF PERSON SIGNING

Dena Rizzardo, CEO

ADDRESS

620 South K Street, Tulare, CA 93274

STATE OF CALIFORNIA

AGENCY NAME

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

BY (Authorized Signature)

DATE SIGNED (Do not type)

 11/24/2020

PRINTED NAME AND TITLE OF PERSON SIGNING

CRYSTAL MYERS, BRANCH CHIEF, OFFICE OF GRANTS ADMINISTRATION

ADDRESS

1220 N STREET, ROOM 120
SACRAMENTO, CA 95814

EXHIBIT A

RECIPIENT AND PROJECT INFORMATION

- 1. CDFA hereby awards an Agreement to the Recipient for the project described herein: Distribution of funds are allocated to Fairs within the Network of California Fairs on an annual basis for local fair assistance and operational purposes.

Project Title: AB 1499 (New Fair Funds) 20/21

- 2. The Managers for this Agreement are:

FOR CDFA:		FOR RECIPIENT:	
Name:	Mike Francesconi	Name:	Dena Rizzardo
Division/Branch:	Marketing / Fairs and Expositions	Organization:	24TH DISTRICT AGRICULTURAL ASSOCIATION TULARE COUNTY FAIR
Address:	1220 N Street	Address:	620 South K Street
City/State/Zip:	Sacramento, CA 95814	City/State/Zip:	Tulare, CA 93274
Phone:	916-900-5365	Phone:	559-686-4707
Email Address:	mike.francesconi@cdfa.ca.gov	Email Address:	Dena.Rizzardo@tcfair.org

- 3. The Grant Administrative Contacts for this Agreement are:

FOR CDFA:		FOR RECIPIENT:	
Name:	Joji Kume	Name:	
Division/Branch:	Marketing / Fairs and Expositions	Organization:	
Address:	1220 N Street	Address:	
City/State/Zip:	Sacramento, CA 95814	City/State/Zip:	
Phone:	916-900-5367	Phone:	
Email Address:	joji.kume@cdfa.ca.gov	Email Address:	

FISCAL CONTACT FOR RECIPIENT (if different from above):
Name:
Organization:
Address:
City/State/Zip:
Phone:
Email Address:

- 4. **RECIPIENT: Please check appropriate box below:**

Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other R&D activities and where such activities are not included in the instruction function.

This award does does not support R&D.

- 5. For a detailed description of activities to be performed and duties, see Scope of Work and Budget.

EXHIBIT B

GENERAL TERMS AND CONDITIONS

1. Approval

This Agreement is of no force or effect until signed by both parties. The Recipient may not invoice for activities performed prior to the commencement date or completed after the termination date of this Agreement.

2. Assignment

This Agreement is not assignable by the Recipient, either in whole or in part, without the consent of CDFA Agreement Manager or designee in the form of a formal written amendment.

3. Governing Law

This Agreement is governed by and will be interpreted in accordance with all applicable State and Federal laws.

4. State and Federal Law

It is the responsibility of the Recipient to know and understand which state, federal, and local laws regulations, and ordinances are applicable to this Agreement and Project. Recipient shall be responsible for observing and complying with all applicable state and federal laws and regulations, and failure to comply may constitute a material breach.

5. Recipient Commitments

The Recipient accepts and agrees to comply with all terms, provisions, conditions and commitments of the Agreement, including all incorporated documents, and to fulfill all assurances, declarations, representations, and statements made by the Recipient in the application, documents, amendments, and communications in support of its request for funding.

6. Performance and Assurances

The Recipient agrees to faithfully and expeditiously perform or cause to be performed all Project work as described in the Scope of Work, and to apply grant funds received only to allowable Project costs in accordance with applicable provisions of the law and Grant Procedures Manual, if applicable.

7. Mutual Liability

Each party hereto agrees to be responsible and assume mutual and proportional liability for its own wrongful or negligent acts of omissions, or those of its officers, agents or employees to the full extent required by law.

8. Property Damage

Should a property owner claim damages arising under, related to or involving this Agreement, the Recipient agrees to indemnify, defend, and hold harmless the CDFA, its officers, agents and employees from any and all claims and losses.

9. Unenforceable Provision

In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and will not be affected thereby.

10. Contractors/Consultants

The Recipient, and the agents and employees of Recipient, in the performance of this Agreement, are not officers, employees, or agents of the CDFA. The Recipient's obligation to pay its Contractors/Consultants is an independent obligation from the CDFA's obligation to make payments to the Recipient. Recipient agrees to comply with all applicable State and local laws and regulations during the term of this Agreement. All Contractors/Consultants shall have the proper licenses/certificates required in their respective disciplines. The Contractors/Consultants shall not affect the Recipient's overall responsibility for the management of the project, and the Recipient shall reserve sufficient rights and control to enable it to fulfill its responsibilities under this Agreement.

11. Non-Discrimination Clause

During the performance of this Agreement, Recipient and its Contractors will not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, sexual orientation, race, color, ancestry, religious creed, national origin, physical or mental disability, medical condition, age, marital status, and denial family care leave.

The Recipient and Contractors will ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Recipient and Contractors will comply with the provisions of the Fair Employment and Housing Act (Government Code Section 12990 *et seq.*) and the applicable regulations promulgated there under (California Code of Regulations, Title 2, Section 7285 *et seq.*). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference

and made a part hereof as if set forth in full. Recipient and its Contractors will give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining unit or other Agreement. The Recipient must include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this Agreement.

12. Excise Tax

The State of California is exempt from Federal excise taxes and no payment will be made for any taxes levied on employees' wages. The CDFA will pay for any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this Agreement. California may pay any applicable sales and use tax imposed by another State.

13. Disputes

The Recipient must continue with the responsibilities under this Agreement during any dispute. In the event of a dispute, the Recipient must file a "Notice of Dispute" with the CDFA Agreement Manager or designee within ten (10) calendar days of discovery of the problem. The Notice of Dispute must contain the Agreement number. Within ten (10) calendar days of receipt of the Notice of Dispute, the CDFA Agreement Manager or designee must meet with the Recipient for the purpose of resolving the dispute. In the event of a dispute, the language contained within this Agreement prevails.

14. Right to Terminate

This Agreement may be terminated by either party hereto upon written notice delivered to the other party at least thirty (30) calendar days prior to the intended date of termination. By such termination, neither party may nullify obligations already incurred prior to the date of termination. In the event of Termination for Convenience of this Agreement by CDFA, CDFA must pay all responsible costs and non-cancellable obligations incurred by the Recipient as of the date of termination.

15. Termination for Cause

Either party reserve the right to immediately terminate this Agreement for cause subject to written notice. However, each party will have ten (10) calendar days after receipt of the termination notice to cure the breach. If the breach is not cured within ten (10) calendar days of receipt of notice, the CDFA shall reimburse the Recipient for all documented costs incurred up to the date of termination, including all non-cancellable obligations.

16. Force Majeure

The Recipient shall not be liable for any failure to perform as required by this Agreement, to the extent such failure to perform is caused by any of the following: labor disturbances or disputes of any kind, accidents, failures of any required governmental approval, civil disorders, acts of aggression, acts of God, energy or other conservation measures, failure of utilities, mechanical breakdowns, materials shortages, disease, pandemics, or similar occurrences.

17. Suspension of Payments

Reimbursement under this Agreement may be suspended or terminated, or both, and Recipient may be subject to debarment if CDFA determines that Recipient has breached the terms of this Agreement. A determination of breach may be appealed in writing and post marked within ten (10) calendar days of the date of notification, and addressed to CDFA, Legal Hearing and Appeals Office or emailed to CDFA.LegalOffice@cdfa.ca.gov.

California Department of Food and Agriculture
Legal Hearing and Appeals Office
1220 N Street
Sacramento, CA 95814

18. Breach Provisions

The Recipient may be in material breach under this Agreement if it fails to comply with any term of this Agreement. In the event of a material breach, CDFA shall provide in writing a Notice of Breach to the Recipient within ten (10) calendar days upon discovery of breach. Recipient shall have ten (10) calendar days from receipt of the notice to cure the breach. If the Recipient fails to cure the breach within the time prescribed by this Agreement, CDFA may do any of the following:

- A. Suspend payments;
- B. Demand repayment of all funding;
- C. Terminate the Agreement; or
- D. Take any other action deemed necessary to recover costs.

If CDFA determines that Recipient is not in material breach but that a Project is not being implemented in accordance with the provisions of this Agreement, or that Recipient has failed in any other respect to comply with the provisions of this Agreement, and if Recipient does not remedy any such failure in a reasonable manner, CDFA may withhold all or any portion of the grant funding and take any other action that CDFA deems necessary to protect its interests.

Where a portion of the grant funding has been disbursed to the Recipient and CDFA notifies Recipient of its decision not to release funds that have been withheld pursuant to Exhibit B, Suspension of Payments Provision, the portion that has been disbursed shall thereafter be repaid immediately. CDFA may consider Recipient's refusal to repay the requested disbursed amount a contract breach subject to the default provisions in Suspension of Payments Provision.

If CDFA notifies Recipient of its decision to withhold the entire funding amount from Recipient pursuant to this paragraph, this Agreement shall terminate upon receipt of such notice by Recipient and CDFA shall no longer be required to provide funds under this Agreement and the Agreement shall no longer be binding on either party.

In the event CDFA finds it necessary to enforce this provision of this Agreement in the manner provided by law, Recipient agrees to pay all costs incurred by CDFA including, but not limited to, reasonable attorneys' fees, legal expenses, and costs.

19. Publicity and Acknowledgement

The Recipient agrees that it will acknowledge CDFA's support whenever projects funded, in whole or in part, by this Agreement are publicized in any news media, brochures, publications, audiovisuals, presentations or other types of promotional material in accordance with the Grant Procedures Manual, if applicable. Recipients may not use the CDFA logo.

20. News Releases/Public Conferences

The Recipient agrees to notify the CDFA in writing at least two (2) business days before any news releases or public conferences are initiated by the Recipient or its Contractors/Consultants regarding the project described in the Attachments, Scope of Work and Budget and any project results.

21. Scope of Work and Budget Changes

Changes to the Scope of Work, Budget or the Project term, must be requested in writing to CDFA Grant Administrative Contact no later than thirty (30) days prior to the requested implementation date. Any changes to the Scope of Work and Budget are subject to CDFA approval and, at its discretion, CDFA may choose to accept or deny any changes. If accepted and after negotiations are concluded, the agreed upon changes will be made and become part of this Agreement. CDFA will respond in writing as to whether the proposed changes are accepted.

22. Reporting Requirements

The Recipient agrees to comply with all reporting requirements specified in Scope of Work and/or Grant Procedures Manual, if applicable.

23. Equipment

Purchase of equipment not included in the approved Budget requires prior approval. The Recipient must comply with applicable state requirements regarding the use, maintenance, disposition, and reporting of equipment as contained in CCR, Title 3, Division 1, Chapter 5, Sections 303, 311, 324.1 and 324.2.

24. Closeout

The Agreement will be closed out after the completion of the project or project term, receipt and approval of the final invoice and final report, and resolution of any performance or compliance issues.

25. Confidential and Public Records

The Recipient and CDFA understand that each party may come into possession of information and/or data which may be deemed confidential or proprietary by the person or organization furnishing the information or data. Such information or data may be subject to disclosure under the California Public Records Act or the Public Contract Code. CDFA has the sole authority to determine whether the information is exempt from public release. If CDFA deems the data exempt, it shall maintain such information as confidential and notify the Recipient of any requests for release of the information.

26. Amendments

Changes to funding amount or Agreement term require an amendment and must be requested in writing to the CDFA Agreement Manager or designee no later than sixty (60) calendar days prior to the requested implementation date. Amendments are subject to CDFA approval, and, at its discretion, may choose to accept or deny these changes. No amendments are possible if the Agreement is expired.

EXHIBIT C

PAYMENT AND BUDGET PROVISIONS

1. **Invoicing and Payment**

- A. For activities satisfactorily rendered and performed according to the attached Scope of Work and Budget, and upon receipt and approval of the invoices, CDFA agrees to reimburse the Recipient for actual allowable expenditures incurred in accordance with the rates specified herein, which is attached hereto and made a part of this Agreement.
- B. Invoices must include the Agreement Number, performance period, type of activities performed in accordance with this Agreement, and when applicable, a breakdown of the costs of parts and materials, labor charges, and any other relevant information required to ensure proper invoices are submitted for payment.
- C. Unless stated in the Scope of Work and/or Grant Procedures Manual, if applicable, quarterly invoices must be submitted to the CDFA Administrative Contact, within thirty (30) calendar days after the end of each quarter in which activities under this Agreement were performed.
- D. Unless stated in the Scope of Work and/or Grant Procedures Manual, if applicable, a final invoice will be submitted for payment no more than thirty (30) calendar days following the expiration date of this Agreement, or after project is complete, whichever comes first. The final invoice must be clearly marked "Final Invoice" thus indicating that all payment obligations of the CDFA under this Agreement have ceased and that no further payments are due or outstanding.

2. **Allowable Expenses and Fiscal Documentation**

- A. The Recipient must maintain adequate documentation for expenditures of this Agreement to permit the determination of the allowability of expenditures reimbursed by CDFA under this Agreement. If CDFA cannot determine if expenditures are allowable under the terms of this Agreement because records are nonexistent or inadequate according to Generally Accepted Accounting Principles, CDFA may disallow the expenditures.
- B. Mileage reimbursement for using a privately-owned vehicle will be at the standard mileage rate established by the United States (U.S.) Internal Revenue Service (IRS) and in effect at the time of travel. The standard mileage rate in effect at the time of travel can be found on [IRS's website](#) regardless of funding source/type.
- C. If domestic travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable for travel within California are those established by the California Department of Human Resources ([CalHR](#)). The maximum rates allowable for domestic travel outside of California are those established by the United States General Services Administration ([GSA](#)).
- D. If foreign travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable are those established in a per diem supplement to Section 925, Department of State Standardized Regulations.
- E. The Recipient will maintain and have available, upon request by CDFA, all financial records and documentation pertaining to this Agreement. These records and documentation will be kept for three (3) years after completion of the Agreement period or until final resolution of any performance/compliance review concerns or litigation claims.

3. **Prompt Payment Clause**

Payment will be made in accordance with, and within the time specified in, California Government Code Title 1, Division 3.6, Part 3, Chapter 4.5, commencing with Section 927 - The California Prompt Payment Act.

4. **Budget Contingency Clause**

If funding for any fiscal year is reduced or deleted for purposes of this program, the CDFA has the option to either cancel this Agreement with no liability occurring to the CDFA, or offer to amend the Agreement to reflect the reduced amount.

California Department of Food and Agriculture Fairs & Expositions California Network of Fairs 2020-2021 Fair Funding

Scope of Work

A. Availability of Funds

The California Department of Food and Agriculture (CDFA) has \$9.29 million AB 1499 (New Fair Funds) dollars for local assistance to state-designated Fairs within the Network of California Fairs of all class sizes for general operational support. A state-designated fair must first apply to the Fairs & Expositions Branch (F&E) to become a qualified fair. F&E will disburse these funds to all qualified fairs regardless of class size

This funding is made available for general operational support to qualified fairs that continue to operate during the 2020 COVID-19 pandemic and continue to serve their local communities. Allocations may be used for:

- Administration and Emergency Expenses (i.e., office supplies, emergency supplies and implements related to emergencies such as evacuations or the COVID 19 pandemic)
- Maintenance & General Operations Expenses (i.e., payroll, training, utilities, supplies and equipment)
- Long-Term Debt (payoff/paydown loans)
- Payment to state agencies for premiums owed (i.e., auto insurance; pension/health premiums; Attorney General's Office services)

Background

California's Fairgrounds are an important part of California's economy and play a major role in the economies of the communities and counties where they are located. Beyond the annual fair event, fairgrounds operate 365 days per year hosting thousands of events from large trade shows to small family celebrations.

Fairgrounds are perceived primarily as sites for annual fairs and some other well-known seasonal venues such as entertainment and competitions including horse racing, car racing, concerts, rodeos. However, Fairgrounds also tend to the needs

of their communities during the pandemic by serving as standup hospitals, housing at risk people, test sites, storage and distribution site for PPE. All by remaining on standby to also assist with other emergencies that may affect California, such as flooding, wildfires, earthquakes, and heatwaves. California fairground locations are critical sites for staging operation command posts for first responders (i.e. Cal-Fire, Local Operations of Emergency Service, Red Cross).

Purpose & Authority

Any New Fair Funding general operational support granted by CDFA is subject to the following requirements per the Business and Professions Code (BPC) section 19620.15 and CDFA's audit authority under BPC section 19620. BPC section 19620.15 (h)(3)(C) is suspended while the Governor's Proclamation of the COVID-19 Emergency is in effect, pursuant to Executive Order N-40-20 (March 30, 2020).

B. Responsibilities of Parties

Prerequisites: Apply for and Attain Qualified Fair Status prior to Applying to receive New Fair Funds

Please, see Circular Letter F2020-07 released on April 6, 2020 for information on how to become a qualified fair. Documents contained in application that needs to be approved by Board of Directors and submitted to F&E by **November 30, 2020** to become a qualified fair:

- Board Resolution
- Memorandum of Understanding
- Required Employee Work Conditions Policy
- Contracting Policies and Procedures

Under this Agreement the Qualified Fair shall:

1. Expend the funds for general operations only. Permissible uses include essential expenses such as payroll, utility bills, loan obligations, supplies and implements related to emergencies such as evacuations or the COVID 19 pandemic.
2. Provide and enforce required Employee Work Conditions
 - a. Pursuant to BPC section 19602.15 it requires lessees on fairgrounds to provide, without interruption through at least June 30, 2021, the following

conditions to all non-management employees (unless exempt as provided below in Section 3:

- b. A meal period of not less than 30 minutes for a work period of more than five hours per day, unless the work period per day of the employee is less than six hours and the meal period is waived by mutual consent of both the employer and the employee.
 - c. A second meal period of not less than 30 minutes for a work period of more than 10 hours per day, unless the work period per day of the employee is less than 12 hours, the second meal period is waived by mutual consent of both the employer and the employee, and the first meal period was not waived.
 - d. Compensation at the rate of no less than one and one-half times the regular rate of pay for any work in excess of eight hours in one workday, any work in excess of 40 hours in any one workweek, and the first eight hours worked on the seventh day of work in any one workweek.
 - e. Compensation at the rate of no less than twice the regular rate of pay for any work in excess of 12 hours in one day.
 - f. Compensation at the rate of no less than twice the regular rate of pay for any work in excess of eight hours on any seventh day of a work week.
3. Exempt the following from the work conditions:
- a. Full-time carnival ride operators
 - b. Employees covered by a valid collective bargaining agreement if that agreement expressly provides for all of the following: (1) Wages, hours of work, and working conditions of the employees; (2) Meal periods for the employees, including final and binding arbitration of disputes concerning application of its meal period provisions; (3) Premium wage rates for all overtime hours worked, and a regular hourly rate of pay not less than 30 percent more than the state minimum wage.
4. Follow Contracting Policies and Procedures
- Pursuant to BPC section 19602.15 the fair shall maintain, through at least June 30, 2021, contracting policies and procedures that require the Fair and all lessees provide the required work conditions to its non-management employees. Notice of the work conditions shall be provided to all non-management employees that qualify for the benefits and attached to all applicable leases.
5. Leases that grant exclusive and continuous occupancy for a period of one-

year or longer shall include the following provisions:

- a. [Lessee] shall provide to all non-management employees the working conditions, or greater. Failure to provide the working conditions shall be considered a material breach.
 - b. “[Lessee] acknowledges that the [Fair] is a state designated fair under the oversight of the California Department of Food and Agriculture (CDFA) which conducts periodic audits for the purpose of ensuring compliance with state law and policy. Upon written request and with reasonable notice, Lessee shall make records available to the CDFA Audit Office for examination in order to confirm compliance with the required working conditions policy adopted by fair. Records may include but are not limited to, payroll and time keeping records of non-management employees.”
 - c. “Lessee shall notify [Fair] within 15 business days of receiving notice of any complaint made by a non-management employee or finding of a violation by a labor or personnel authority, based on the required working conditions policy adopted by fair.
 - d. “Upon a finding that Lessee failed to comply with the required work conditions, Lessee shall provide [Fair] with written assurance within thirty (30) days of the finding that the breach will be cured before the [Fair] may terminate this lease as provided herein.”
6. All existing leases shall be amended in writing and signed by the parties to include the required contract provisions and policy.
 7. Upon the CDFA audit office’s request, the fair shall make available all records necessary to conduct an audit. During an audit, the fair shall assist CDFA in requesting that the lessee make available its records for examination pursuant to the lease.
 8. Inform CDFA in writing within 15 business days of receiving notice of either of the following:
 - a. Any complaint or finding of a violation for the fair's failure to provide the required work conditions to a non-management employee; or
 - b. A final ruling issued by a relevant labor or personnel authority that determines the fair or a lessee did not provide its non-management employees the required work conditions.

-
9. Keep in place and effect employee and contracting policies and procedures applicable to qualified fairs until at least June 30, 2021.
 10. Be in compliance with all labor laws and current with the Department's audit reporting requirement.

C. Responsibilities of CDFA

1. Administration of Agreement

- a. Review New Fair Funds application submitted by fair to confirm the applicant has met all requirements to be a qualified fair. Determine whether to approve requests.
- b. Be responsible for maintaining this Agreement and process payment once the fair responsibilities are completed.
- c. Communicate with relevant state and public agencies to ensure District Agricultural Associations are remaining current on obligations owed.
- d. At its sole discretion, perform a fiscal or compliance audit, including an audit to ensure compliance with work conditions and contract requirements as outlined in BPC section 19620.15.

2. Enforcement of Compliance with Work Conditions

Upon finding a violation of the required work conditions or associated contract policies, the following procedure shall apply:

- a. CDFA shall provide written notice of the violation to the fair within 15 days of discovering or receiving notice of the violation.
- b. The fair shall respond to CDFA in writing by describing any actions the fair has taken or intends to take to remedy the violation. The fair's response shall be submitted to CDFA no later than 60 days after the date of the CDFA's notice and monthly thereafter until final resolution has been achieved.
- c. CDFA may not terminate the fair's qualified status if written confirmation of resolution or identifiable course of action is provided by the 60-day deadline and the resolution or course of remedial action is accepted by the CDFA in writing.
- d. For the first and second violation within the preceding three State fiscal years:

- e. If the fair fails to respond or refuses to correct the violation or the course of remedial action is unacceptable to the Department, the Department shall terminate the qualified fair status until the fair reapplies to become a qualified fair and has proven compliance for the duration of a State fiscal year.
- f. If the violation is corrected and the remedial action is accepted by CDFA in writing, CDFA may dismiss the violation.
- g. For the third violation within the preceding three State fiscal years: The CDFA shall terminate the fair's qualified fair status for the next State fiscal year until the fair reapplies to become a qualified fair and has proven compliance for the duration of a State fiscal year.
- h. If the fair fails to respond or refuses to correct the violation or the course of remedial action is unacceptable to CDFA, the CDFA shall terminate the fair's qualified status for the next two State fiscal years and until the fair reapplies to be a qualified fair and has proven compliance for the duration of a State fiscal year.

3. Termination of Qualified Fair Status

To terminate its status as a "qualified fair" eligible to participate in the New Fair Funds Allocation Program, the fair must submit to the CDFA approved Board meeting minutes that memorialize the decision. Unless authorized in writing by CDFA, the fair shall continue adhering to the terms and conditions as required to receive New Fair Funds. If CDFA approves (in writing) the request to end the fair's Qualified Fair Status, allocated funds or portions of the allocated funds may be withheld by CDFA. The Fair shall continue to provide to its non-management employees the required work conditions through June 30, 2021.

- a. If a fair is terminated as a "qualified fair" then the Department will terminate the agreement per the terms of the agreement.

D. Request and Documentation Submittals

All New Fair Funds allocation requests shall be submitted by via email to: Joji Kume, Joji.Kume@cdfa.ca.gov

BUDGET DISPLAY

1. The allocations for the Fair are as follows:

Fiscal Year	Description	Total
2020-2021	New Fair Funds Operational Allocation	\$77,480

**AMENDED GRANT AGREEMENT
SIGNATURE PAGE**

AGREEMENT NUMBER **20-0571-000-SG**

AMENDMENT NUMBER **1**

1. This Agreement is entered into between the State Agency and the Recipient named below:
STATE AGENCY'S NAME
DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)
RECIPIENT'S NAME
24TH DISTRICT AGRICULTURAL ASSOCIATION TULARE COUNTY FAIR
2. The term of this Agreement is: **October 1, 2020 through December 31, 2021**
3. The maximum amount of this Agreement is: **\$37,360.00**
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:

The Scope of Work is hereby amended to remove the language on page 7, Section A, last bullet that reads, "A maximum of 4.5% of allocation may be spent on training related expenses," effective October 1, 2020.

The amendment is necessary to correct an error in the Scope of Work.

There are no changes to the amount of the Agreement and there are no attachments to this amendment.

All other terms and conditions of this Agreement shall remain the same.


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

RECIPIENT

RECIPIENT'S NAME (Organization's Name)
24TH DISTRICT AGRICULTURAL ASSOCIATION TULARE COUNTY FAIR

BY (Authorized Signature)

DATE SIGNED (Do not type)



12/19/2020

PRINTED NAME AND TITLE OF PERSON SIGNING

Dana Rizzardo, CEO

ADDRESS

620 South K Street, Tulare, CA 93274

STATE OF CALIFORNIA

AGENCY NAME

DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

BY (Authorized Signature)

DATE SIGNED (Do not type)



12/8/2020

PRINTED NAME AND TITLE OF PERSON SIGNING

CRYSTAL MYERS, BRANCH CHIEF, OFFICE OF GRANTS ADMINISTRATION

ADDRESS

**1220 N STREET, ROOM 120
SACRAMENTO, CA 95814**

NM



December 18, 2020

Dena Rizzardo, CEO
24th DAA/Tulare County Fair
620 K Street
Tulare, CA 93274

Dear Dena,

We are pleased to provide the 24th DAA/Tulare County Fair with estimated fees for the purpose of participating in the General Liability Risk Sharing Program administered by the California Fairs Services Authority (CFSA) for the 2021 coverage year.

Annual General Liability fees are calculated by multiplying the base fee (which is determined by Fair Classification) by a loss history modification ratio. For fairs that have left the risk pool and are now looking at returning, we use a 100% modification factor initially unless there is a poor loss history prior to re-admittance. The estimated fee for the 24th DAA/Tulare County Fair for 2021 is \$44,060 (base fee) X 100% (modification factor) = \$44,060 annual fee. You may choose between a lump sum annual payment at a 1% discount, or you can pay 12 monthly installments. CFSA has a generous 60-day aged accounts receivable policy.

Please note that when the 2020 Actuary Report is received in 2021, CSFA staff will review the data and make a recommendation for final 2021 fees to the CFSA Board of Directors at the April 2021 board meeting. It is possible that base rates will increase or decrease at that time. We notify all risk pool members about the board meeting and the final fee recommendation.

2021 General Liability Risk Sharing Program Coverage

Primary Protection Summary

CFSA Memorandum of Coverage and Certificate of Coverage

Coverage A:

\$100,000 Bodily Injury and Property Damage combined single limit per occurrence, including defense costs

Coverage B:

\$100,000 Personal Injury combined single limit per offense, including defense costs

Coverages C and D:

\$100,000 Public Officials Errors and Omissions Liability and Employment Practices Liability, combined single limit per wrongful act, including defense costs

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

WWW.CFSA.ORG

Coverages A, B, C and D Combined:

\$100,000 Coverages A, B, C and D combined for any one occurrence, offense or wrongful act because of Bodily Injury, Property Damage, Personal Injury, Public Officials Errors and Omissions Liability or Employment Practices Liability, or any combination thereof.

Deductibles - Coverage D: \$10,000 per wrongful act because of Employment Practices Liability, including defense costs.

Excess Protection Summary

PRISM General Liability 1 Program Memorandum of Coverage (#PRISM-PE 20 EL-116)

\$24,900,000 ultimate net loss as the result of any one occurrence because of Bodily Injury or Property Damage, or any one offense because of Personal Injury, or any one Wrongful Act because of Public Officials Errors and Omissions or Employment Practices Liability, or any combination thereof.

Limits apply separately to each member in the Program.

The CFSA Board of Directors approved the re-entry of the 24th DAA/Tulare County Fair to the CFSA General Liability Risk Sharing Program for the 2021 coverage year at its December 2, 2020, board meeting, with the condition that the fair remain a participant in the program for a minimum of five years.

Thank you for considering CFSA in your pursuit to find liability protection for the 24th DAA/Tulare County Fair. If you have any questions regarding becoming a participant in the CFSA General Liability Risk Sharing Program, please contact me at rdesmond@cfsa.org or 916-263-6161.

Sincerely,



Rebecca Desmond
Executive Director

January 5, 2021

Tulare County Fair - 24th DAA
c/o Alliant Insurance Services, Inc.
2180 Harvard Street, Suite 460
Sacramento, CA 95815

RE: Directors & Officers Liability Policy # 82421026
Effective 01/01/2021 to 01/01/2022

Dear Dena:

Per your conversation with Andrew, we understand that you have decided to cancel the above policy.

Coverage under the above policy is written on a "Claims Made" basis. This provides coverage for a claim first made against the insured during the policy period, which occurred after the Pending or Prior Date of January 1, 2015. When coverage is cancelled, the firm has 30 days from the cancellation date to report any claims to the cancelled policy. The firm also has the right to purchase an Extended Reporting Endorsement ("Tail" coverage) that extends the time period in which a claim can be reported. The Tail options available, as well as the additional premium costs, are as follows:

1-year Extended Reporting Period for 100% of the expiring premium


If you are interested in exercising one of these Tail options, you must provide the following, to be received by Federal Insurance Company within 30 days of the cancellation effective date:

- Signed request stating that you wish to purchase the tail.
- Check for the Tail option, payable to Haas & Wilkerson Insurance. \$4,099.

Once you have an opportunity to review the above, please let us know if you have any questions. We ask you sign the attached form and return it to us as soon as possible so we can document the file and assist you with additional coverage, if desired. Please remember, this option is only available for 30 days following the cancellation date of January 1, 2021.

Sincerely,

Kim Carter
Account Manager
kim.carter@hwins.com
913 676-9380

DATE REC: 1/5
ACCT CODE:
PO/AUTH:
CHECK #:
AMOUNT:
ENTERED:
APPROVED: 

POSTED
1/7

RE: Tulare County Fair - 24th DAA
Directors & Officers Liab Policy
Federal Insurance Company
Policy # 82421026
Cancellation Effective January 1, 2021

Extended Reporting Period (TAIL) coverage has been explained to our firm and we choose the following option:

Tulare County Fair - 24th DAA would like to purchase (check one option)

Selection	Term	Premium Amount
<input checked="" type="checkbox"/>	1 year Extended Reporting Period (Tail)	\$4,099

X [Signature] CEO 11/15/2021
Signed By- Title Date

Tulare County Fair - 24th DAA is not interested in purchasing Tail coverage:

X _____
Signed By- Title Date

Please return this page to Haas & Wilkerson Insurance as soon as possible: kim.carter@hwins.com