



13TH DISTRICT AGRICULTURAL ASSOCIATION YUBA-SUTTER FAIRGROUNDS

442 Franklin Avenue, Yuba City, CA 95991

Phone: 530-674-1280 * Email: info@ysfair.com * Website: www.ysfair.com

BOARD MEETING AGENDA

The Board of Directors of the 13th District Agricultural Association will be holding a regular monthly board meeting in the Board Room of the Administration Office Building at the Yuba-Sutter Fairgrounds to consider the attached agenda on the date and time listed below.

Tuesday, October 24, 2023 @ 5:30 p.m.

BOARD OF DIRECTORS

Jill LeVake, *President*

Andrew Stresser, *Vice President*

Karm Bains, *Board Member*

Erin Cucchi, *Board Member*

Kulwant Johl, *Board Member*

Jennifer Matteoli, *Board Member*

Alice Munger, *Board Member*

Joe Serger, *Board Member*

OUR COMMITMENT TO TRANSPARENCY

- The public is invited and welcome to attend all noticed meetings. A complete meeting agenda packet will be made available to all public members attending the meetings. Meeting notices and agendas of the 13th District Agricultural Association required by the Bagley-Keene Open Meeting Act are accessible on the internet at www.ysfair.com and are posted atleast 10 days prior to the meeting. The regular monthly board meeting is scheduled for the fourth Tuesday of each month at 5:30 p.m. in the board room at the fairgrounds office. *(Dates are subject to change)*
- Further information regarding this scheduled meeting of the Board of Directors for the 13th District Agricultural Association may be obtained by contacting the Chief Executive Officer at 442 Franklin Avenue, Yuba City, CA 95991 by calling 530-674-1280 or email ceo@ysfair.com.

PUBLIC PARTICIPATION

- Members of the public may attend the meeting and provide comment at the meeting location noticed above. Any item not so noticed will not be considered or discussed. The Board president reserves the right to limit the time for public comment to a maximum of three (3) minutes per speaker, or less depending on the number of speakers, in order to proceed with the agenda. Public comment must be related to fair authority and jurisdiction.

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 13th District Agricultural Association Board or Committee meeting, or about other Yuba-Sutter Fair activities, may request assistance from the Chief Executive Officer at the fair office, 442 Franklin Avenue, Yuba City, CA or by calling (530) 674-1280. Requests should be made one (1) week in advance whenever possible.



BOARD MEETING AGENDA

Any item not so noticed on this agenda will not be considered or discussed.

1. **CALL TO ORDER:** *President LeVake*

I. All matters listed as "Discussion/Action by Board" on this agenda, may be considered for action as listed. Any item not listed may not be considered at this meeting. Items on this agenda may be considered in any order at the discretion of the President.

2. **PLEDGE OF ALLEGIANCE:**

3. **ROLL CALL:** Directors Present, Directors Excused and declaration of a quorum.

4. **INTRODUCTION OF STAFF AND GUESTS:**

5. **PUBLIC COMMENT:**

I. Public Comment is a right granted to the public and is reserved for items not listed on the agenda. 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 an agenda item. Public participation during the "Public Comment" section will be limited to three (3) minutes per speaker.

6. **CORRESPONDENCE:** *(Informational/Non-Action item)*

7. **CONSENT AGENDA:** *(Discussion/Action by Board)*

I. All matters listed under Consent Calendar are routine and can be enacted in one motion. There will be no separate discussion of these items prior to the time that the Board votes on the motion unless members of the Fair Board, staff or public request specific items to be discussed or removed from the Consent Calendar for individual action.

a. Review & Approval of Meeting Minutes: See Attached

b. Review & Approval of Paid Bills: \$62,087.78

c. Review & Approval of Contracts:

i. Interim Rental Agreements:

ii. Vendor Agreements:

iii. Standard Agreements: (Includes vendor, exhibit, sponsorship, judging and service agreements)

Motion: _____, Second: _____, Yes: _____, Nay: _____ Abstain: _____



8. **COMMITTEE REPORTS:** *(Discussion/Action by Board)*

- I. The Board may take approval action on properly noticed committee reports.
 - a. Executive Committee: *(Directors LeVake, Stresser & CEO Dillabo)*
 - i. *Handout CEO Evaluation Rating Form to all Board Members*
 - b. Finance Committee: *(Directors LeVake & Stresser)**
 - i. *Review & Approval of Current Financial Reports. (Discussion/Action by Board)*
 - i. *Financial Report Summary Report*
 - ii. *Balance Sheet Report*
 - iii. *Budget Analysis Report*
 - iv. *Profit & Loss Report*
 - v. *Trial Balance Report*

Motion: _____, Second: _____, Yes: _____, Nay: _____ Abstain: _____

- c. *Buildings and Grounds Committee: (Directors Johl & Serger)*
- d. *Entertainment/Public Relations Committee: (Directors Matteoli & Bains)*
- e. *Sponsorship Committee: (Directors Matteoli & Munger)*
- f. *Legislative Committee: (Directors LeVake & Stresser)*
- g. *Master Plan Committee: (Directors Cucchi & Bains)*
- h. *Exhibits Committee: (Directors Cucchi & Serger) –*
 - i. *Summary of October 12th Committee Meeting*
 - ii. *November 9th Next Meeting Date*
- i. *Policies & Procedures Committee: (Directors Cucchi & Serger)*
- j. *Jr. Fair Board Committee: (Directors Cucchi & Matteoli)*
- k. *Concessions & Vendors Committee: (Directors Matteoli & Stresser)*
- l. *Emergency Operations Committee: (Directors Cucchi & Munger)*

9. **HERITAGE FOUNDATION REPORT:** *(Informational/Non-Action items)*

- a. *Current Report:*

10. **CEO REPORT:** *(Informational/Non-Action items)*

- a. *Current Operations Report:*
 - *2024 Fair Planning*
- b. *Interim Updates:*
- c. *Facility Updates:*
 - I. *Facility Upgrade Projects*
 - *Perimeter Fencing Project*



11. **OLD & NEW BUSINESS ITEMS:** *(Discussion/Action by Board)*

- a. CDFA Grant Funding Agreement 2023/24: 23-0563-000-SG
 - 1. \$45,550
 - 2. See attached terms & conditions in the agreement.

Motion: _____, Second: _____, Yes: _____, Nay: _____ Abstain: _____

- b. 2024 Jr. Livestock Show & Auction Proposed
 - 1. Discussion of JLA Commission Rate Increase. Will also be discussed at the next JLA meeting on November 9th.

Motion: _____, Second: _____, Yes: _____, Nay: _____ Abstain: _____

12. **MATTERS OF INFORMATION:** *(Informational/Non-Action Items)*

- a. Director's Comments:
 - a. Handout CEO Evaluation Scoresheet Forms to be completed by next board meeting
- b. Manager's Comments:
- c. Next Scheduled Board Meeting: November 28, 2023
- d. Agenda items to be included on the next scheduled meeting agenda:

13. **ADJOURNMENT**



13th District Agricultural Association

Yuba-Sutter Fairgrounds

442 Franklin Avenue, Yuba City, CA 95991

Phone: 530-674-1280 * Email: info@ysfair.com * Website: www.ysfair.com



SEPTEMBER BOARD MEETING MINUTES

Below are the proposed minutes of the 13th District Agricultural Association's Board of Directors Meeting that was held on Tuesday, September 26, 2023, in Board Room at the Yuba-Sutter Fairgrounds.

BOARD OF DIRECTORS

Jill LeVake, *President*

Andrew Stresser, *Vice President*

Kulwant Johl, *Board Member*

Joe Serger, *Board Member*

Erin Cucchi, *Board Member*

Alice Munger, *Board Member*

Karm Bains, *Board Member*

Jennifer Matteoli, *Board Member*

1. **CALL TO ORDER:** Vice President Stresser called the meeting to order at 5:30 pm.
2. **PLEDGE OF ALLEGIANCE:**
3. **ROLL CALL:** Members present/Declaration of a quorum- Present: *Board Vice President* – Andrew Stresser, Joe Serger, Erin Cucchi, Jennifer Matteoli, Alice Munger, Kulwant Johl and Karm Bains. Absent Director LeVake.
4. **INTRODUCTION OF STAFF AND GUESTS:** CEO- Dave Dillabo and Sherrie Skaggs – Office Staff
5. **PUBLIC COMMENT:**
 - i. Public Comment is a right granted to the public and is reserved for items not listed on the agenda. 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 an agenda item. Public participation during the "Public Comment" section will be limited to three (3) minutes per speaker.
6. **CORRESPONDENCE:** (*Informational/Non-Action item*)
 - a. CDFA – Online Training Requirements Status of Completion – Emailed to Board Members
 - b. CDFA – 2023-02 Sponsorship Agreements
 - c. CDFA – 2023-03 Banned States
 - d. CDFA – D2023-04 Leave Reduction Plans
 - e. CDFA – 2023-05 State Rules Advisory Committee Meeting
7. **CONSENT AGENDA:** (*Discussion/Action by Board*)

After review of the consent agenda, upon a motion by Director Bains, seconded by Director Johl and passed with an "Aye" vote by Directors Serger, Matteoli, Stresser, Johl, Bains, Cucchi and Munger; by the proposed meeting minutes was moved and passed.

- a. Review & Approval Meeting Minutes: August 22, 2023
- b. Review & Approval Paid Bills Listing: \$349,492.41
- c. Review & Approval of Contracts: See Listing of Contracts
 - i. Interim Rental Agreements:

- ii. Vendor Agreements:
- iii. Standard Agreements: (Includes vendor, exhibit, sponsorship, judging and service agreements)

8. **COMMITTEE REPORTS:** *(Discussion/Action by Board)*

I. 2023 Committee's & Committee Member Listing

The Board may take approval action on properly noticed committee reports.

a. Executive Committee: *(Director LeVake, Director Stresser & CEO Dillabo)*

b. Finance Committee: *(Directors LeVake & Stresser)*

I. Review & Approval of Current Financial Reports. *(Discussion/Action by Board)*

i. Financial Report Summary Report

ii. Balance Sheet Report

iii. Budget Analysis Report

iv. Profit & Loss Report

v. Trial Balance Report

Board reviewed the current financial reports. After review and discussion of the current the financial standing, upon a motion by Director Bains, seconded by Director Serger and passed unanimously with an "Aye" vote by Directors Serger, Matteoli, Stresser, Johl, Bains, Cucchi, and Munger, and the board moved to approve the current financial status of the 13th DAA as summarized below.

c. Buildings and Grounds Committee: *(Directors Johl & Serger)*

d. Entertainment/Public Relations Committee: *(Directors Matteoli & Bains)*

e. Sponsorship Committee: *(Directors Matteoli & Munger)*

f. Legislative Committee: *(Directors LeVake & Stresser)*

g. Master Plan Committee: *(Directors Cucchi & Bains)*

h. Exhibits Committee: *(Directors Cucchi & Serger) – JLA Meeting October 12, 2023*

i. Policies & Procedures Committee: *(Directors Cucchi & Serger)*

j. Jr. Fair Board Committee: *(Directors Cucchi & Matteoli)*

k. Concessions & Vendors Committee: *(Directors Matteoli & Stresser)*

l. Emergency Operations Committee: *(Directors Cucchi & Munger)*

m. YSF Heritage Foundation Committee: *(Directors Cucchi & Serger)*

9. **HERITAGE FOUNDATION REPORT:**

a. Current Report: Director Serger

- 2023 YSF Heritage Foundation Fundraising Dinner – October 21, 2023

10. **CEO REPORT:** *(Informational/Non-Action items)*

a. Current Operational Report:

- 2024 Fair Planning
- Main Stage & Community Stage Planning
- WFA Convention – Anaheim - Disneyland

b. Interim Updates:

- Holiday Craft Fair – November 11-12, 2023
- Clash 4 Cash Cattle Show – October 21-22, 2023
- So You Can Organization – Christmas Gifting – Complimentary Building Use
- Salvation Army – Thanksgiving Feed & Christmas Gifting – Complimentary Building Use

c. Facility Updates:

I. Major Construction Projects:

- MXB HVAC Project Update: 100% Complete
- Remaining Funds: **\$27,230.32**

II. Facility Upgrade Projects:

11. **OLD & NEW BUSINESS ITEMS:** *(Discussion/Action by Board)*

a. 2023/24 YSF Standing Committee's & Member Assignments

A motion was made to Approve the Revised YSF Standing Committee's & Member Assignments by Director Cucchi seconded by Director Matteoli and passed with a vote of Yay by Directors Serger, Matteoli, Bains, Stresser, Johl, Cucchi and Munger.

12. **MATTERS OF INFORMATION:** *(Informational/Non-Action Items)*

a. Director's Comments:

b. Manager's Comments:

c. Next Scheduled Board Meeting: Fair-time Board Meeting – October 24, 2023

d. Agenda items to be included on the next scheduled meeting agenda: CEO Evaluation

13. **ADJOURNMENT:** Meeting adjourned by Vice President Stresser at 5:56 pm

Meeting Minutes

11:33 AM

13th District Agricultural Association Check Listing Report

10/23/23

As of October 15, 2023

Accrual Basis

Date	Name	Memo	Amount
11720 · Operating - 101066587 RVCB			
09/26/2023	American Express		-4,539.32
09/26/2023	Childers Computer & Network Consulting		-100.00
09/26/2023	Comcast Cable		-352.70
09/26/2023	Department of Forestry & Fire Protection		-720.00
09/26/2023	Department of General Services,-V		-709.50
09/26/2023	International Assoc. Of Punjabi Women		-328.00
09/26/2023	OFFICE SUPPLIES UNLIMITED		-126.14
09/26/2023	P G & E		-7,682.76
09/26/2023	Pitney Bowes		-443.05
09/26/2023	Precision Private Security		-30,065.02
09/26/2023	Yuba Sutter Veterans Stand Down		-2,000.00
10/05/2023	Beeler Tractor Company {AP}		-23.37
10/05/2023	Scinto Group, LLP		-3,000.00
10/05/2023	TAHOE PURE		-28.75
10/05/2023	Waxie Sanitary Supply		-1,123.92
10/13/2023	A T & T		-416.58
10/13/2023	Phoenix Ridge		-225.23
10/13/2023	Precision Private Security		-7,027.50
10/13/2023	RECOLOGY YUBA-SUTTER		-1,947.11
10/13/2023	Signworx - V		-1,067.95
10/13/2023	US Bank		-160.88
Total 11720 · Operating - 101066587 RVCB			-62,087.78
TOTAL			-62,087.78

SUMMARY OF FINANCIAL REPORT

as of October 15, 2023

CURRENT ASSETS	CURRENT MONTH	PREVIOUS MONTH	Current Month LAST YEAR
Bank Account Balances			
Petty Cash	\$ 800.00	\$ 800.00	\$ 800.00
Operating Account			\$ (4,196.37)
Premium Account	\$ -	\$ -	\$ 1,506.18
RVCB Operating	\$ 644,724.16	\$ 661,100.54	\$ 943,075.72
RVCB Money Market	\$ 867,933.78	\$ 867,933.78	\$ 858,400.51
RVCB Premium Account	\$ 5,403.92	\$ 5,403.92	\$ 23,202.41
TOTAL OF ALL BANK ACCOUNTS	\$ 1,518,861.86	\$ 1,535,238.24	\$ 1,822,788.45
Other Income Balances			
Cash in Drawer	\$ 758.00	\$ 2,915.00	\$ 288.00
Undeposited Funds	\$ 18,425.45	\$ 9,629.51	\$ 33,885.12
Fair Accounts Receivable			
JLA Accounts Receivable	\$ (603.52)	\$ (603.52)	\$ (603.52)
TOTAL OTHER ACCOUNTS	\$ 18,579.93	\$ 11,940.99	\$ 33,569.60
TOTAL OF ALL ACCOUNTS	\$ 1,537,441.79	\$ 1,547,179.23	\$ 1,856,358.05

THE NET EFFECT

1. The Net Gain/Loss for the Year to Date is: **\$ 437,210.31**

PAID MONTHLY BILLS

1. Total amount of bills paid for the period of 9/16/23 thru 10/15/23 : **\$ 62,087.78**

CDFA OPPORTUNITY FUNDING

1. Of the CDFA Operational Allocation for the 22/23 fiscal year, we have received 0% of the allocation in the amount of \$ 42,009 year to date.
2. Of the \$ 2,020 training allocation for the fiscal year, we have received 0% year to date.
3. Of the CDFA AB 1499 Fiscal Year 2022/2023 Funding, we have received 0% to date.

11:32 AM
10/23/23
Accrual Basis

13th District Agricultural Association
Balance Sheet
As of October 15, 2023

	Oct 15, 23
ASSETS	
Current Assets	
Checking/Savings	
10950 · Cash in Drawer	758.00
11100 · Petty Cash	800.00
11720 · Operating - 101066587 RVCB	644,724.16
11730 · Business MM - 101066579 RVCB	867,933.78
11740 · Premium Acct - 101066496 RVCB	5,403.92
	<hr/>
Total Checking/Savings	1,519,619.86
Accounts Receivable	
13102 · Acct Receivable-Return Items	879.73
	<hr/>
Total Accounts Receivable	879.73
Other Current Assets	
12000 · Undeposited Funds	18,425.45
13110 · JLA Accounts Receivable	-603.52
16000 · Deferred Outflow of Resources	168,974.42
16100 · GASB 75 OPEB Asset	5,010.68
	<hr/>
Total Other Current Assets	191,807.03
Total Current Assets	<hr/> 1,712,306.62
Fixed Assets	
19000 · Construction in Progress	520,553.20
19100 · Land	92,727.72
19200 · Building and Improvements	3,085,405.30
19210 · Accum Deprec-Bldg/Improvements	-2,309,723.59
19300 · Equipment	337,477.53
19310 · Accum Deprec-Equipment	-220,984.92
	<hr/>
Total Fixed Assets	1,505,455.24
TOTAL ASSETS	<hr/> 3,217,761.86 <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	2,116.03
	<hr/>
Total Accounts Payable	2,116.03
Other Current Liabilities	
22300 · State Retirement Payable	-15,350.36
22301 · PST	915.45
22303 · OPEB Withholding	27,435.11
22501 · Federal Withholding	910.00
22502 · State Withholding	376.89
22503 · FICA Tax Withholding	2,511.38
22505 · Medical Insurance W/H	-2,079.78
22506 · Dental Withheld	-104.74
22606 · Vision Payable	-9.78
22607 · Basic Life Payable	-48.75
22622 · IUOE	121.20
22800 · Deferrd Income	46,082.00
24000 · Payroll Liabilities	18.86
24500 · Compensated Absence Expense	104,511.00
24800 · WC Withholding	-9,253.20
25100 · SB 84 Obligation	71,363.00
25200 · JLA Consignment Account	260.20

11:32 AM
 10/23/23
 Accrual Basis

13th District Agricultural Association
Balance Sheet
 As of October 15, 2023

	Oct 15, 23
25600 · Deferred Inflow of Resources	22,467.45
25610 · GASB 75 OPEB Liability	10,656.42
26000 · NET PENSION LIABILITY	914,272.42
26100 · GASB75 OPEB	62,759.69
29400 · Net Reserve - GASB 68 Pension	-1,354,013.86
49223 · Deposit Fees-Refundable	-122.50
	<hr/>
Total Other Current Liabilities	-116,321.90
	<hr/>
Total Current Liabilities	-114,205.87
	<hr/>
Total Liabilities	-114,205.87
	<hr/>
Equity	
29100 · Net Resources, Operations	580,819.35
29101 · Net Resources, Capital Assets	946,663.00
32000 · Retained Earnings	1,361,447.00
Net Income	443,038.38
	<hr/>
Total Equity	3,331,967.73
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>3,217,761.86</u>

11:32 AM

10/23/23

Accrual Basis

13th District Agricultural Association
YS Fair Budget Analysis Report
 January through December 2023

Ordinary Income/Expense	Jan - Dec 23	Budget	% of Budget
Income			
31200 · State Allocation	42,010.00	42,010.00	100.0%
31300 · State Allocation Training	0.00	2,661.00	0.0%
31900 · Capital Project Reimbursements	365,251.43		
32500 · One Time Revenue	12,133.23		
41000A · Fair Admissions Revenue			
41100 · Regular Fair-time Admissions	119,180.00	135,000.00	88.3%
41200 · Pre-Fair Discounted Admissions	141,383.64	25,000.00	565.5%
41300 · Livestock Admissions	25,615.00	15,000.00	170.8%
41000A · Fair Admissions Revenue - Other	0.00	0.00	0.0%
Total 41000A · Fair Admissions Revenue	286,178.64	175,000.00	163.5%
42000A · Fair Commercial Space Revenue			
42100 · Outside Commercial Space	13,085.00	13,000.00	100.7%
42200 · Inside Commercial Space	16,870.00	10,000.00	168.7%
42000A · Fair Commercial Space Revenue - Other	0.00	0.00	0.0%
Total 42000A · Fair Commercial Space Revenue	29,955.00	23,000.00	130.2%
43000A · Fair Carnival Revenue			
43100 · Carnival - Fair-Time	107,655.80	75,000.00	143.5%
43200 · Carnival - Pre-Sale	32,040.00	47,500.00	67.5%
43300 · Carnival - Livestock	39,160.00	30,000.00	130.5%
43000A · Fair Carnival Revenue - Other	0.00	0.00	0.0%
Total 43000A · Fair Carnival Revenue	178,855.80	152,500.00	117.3%
44000A · Fair Concessions Revenue			
44100 · Food Concessions	92,621.73	55,000.00	168.4%
44200 · Food Concession Stock Trailers	150.00	200.00	75.0%
44201 · Food Concessions Other	5,233.50		
44300 · Non-Food Concessions	0.00	9,000.00	0.0%
44400 · Beer Concessions	12,455.00	22,500.00	55.4%
44000A · Fair Concessions Revenue - Other	0.00	0.00	0.0%
Total 44000A · Fair Concessions Revenue	110,460.23	86,700.00	127.4%
45000A · Fair Exhibit Revenue			
45100 · Entry Fees - Still Exhibits	3,323.00	2,000.00	166.2%
45200 · Entry Fees - Livestock Exhibits	38,657.00	32,000.00	120.8%
45300 · Entry Fees - Horse Show	0.00	300.00	0.0%
45500 · Sponsored Awards	19,650.73	17,500.00	112.3%
45600 · Other Fair Exhibit (Explain)	0.00	500.00	0.0%
45000A · Fair Exhibit Revenue - Other	0.00	0.00	0.0%
Total 45000A · Fair Exhibit Revenue	61,630.73	52,300.00	117.8%
46000A · Fair JLA Auction Revenue			
46100 · JLA Sales Commission	0.00	0.00	0.0%
46200 · JLA Harvest & Return	0.00	0.00	0.0%
46300 · JLA Sponsorship	0.00	0.00	0.0%
46400 · JLA Fundraisers	0.00	0.00	0.0%
46500 · JLA Exhibitor Pictures	0.00	0.00	0.0%
46600 · Poultry Health Inspection Reimb	0.00	0.00	0.0%
46900 · JLA Interest Revenue	0.00	0.00	0.0%
Total 46000A · Fair JLA Auction Revenue	0.00	0.00	0.0%

11:32 AM

10/23/23

Accrual Basis

**13th District Agricultural Association
YS Fair Budget Analysis Report
January through December 2023**

	Jan - Dec 23	Budget	% of Budget
47000A · Fair Entertainment Revenues			
47000B · Grandstand Shows			
47100 · Thursday Event - Admissions	0.00	10,000.00	0.0%
47101 · Thrus Event-Entry Fees/Other	0.00	0.00	0.0%
47200 · Friday Event - Admissions	860.00	15,000.00	5.7%
47201 · Friday Event -Entry Fees/Other	0.00	500.00	0.0%
47300 · Saturday Event - Admissions	29,365.00	15,000.00	195.8%
47400 · Sunday Event - Admissions	0.00	0.00	0.0%
47401 · Sunday Event-Entry Fees/Other	0.00	0.00	0.0%
47402 · Livestock All Access G/S Events	0.00	750.00	0.0%
Total 47000B · Grandstand Shows	30,225.00	41,250.00	73.3%
47500B · Fair Court Pageant			
47500 · Pageant Entry Fees	2,490.00	2,500.00	99.6%
47501 · Pageant Scholarship	-777.00	2,500.00	-31.1%
47502 · Pageant Sponsorships	-494.50	1,000.00	-49.5%
Total 47500B · Fair Court Pageant	1,218.50	6,000.00	20.3%
47000A · Fair Entertainment Revenues - Other	0.00	0.00	0.0%
Total 47000A · Fair Entertainment Revenues	31,443.50	47,250.00	66.5%
48000A · Misc Fair-Time Revenues			
48100B · Parking Revenue			
48100 · General Parking	26,200.00	18,500.00	141.6%
48101 · Livestock Parking	9,045.00	9,250.00	97.8%
48102 · Vendor Parking	0.00	0.00	0.0%
Total 48100B · Parking Revenue	35,245.00	27,750.00	127.0%
48400B · RV Camping Revenue			
48400 · Rv Camping Fee Livestock	41,950.00	35,000.00	119.9%
48401 · RV Camping Fees - Vendors	2,800.00	2,000.00	140.0%
Total 48400B · RV Camping Revenue	44,750.00	37,000.00	120.9%
48600B · Other Fair Time Revenues			
48600 · Vendor Utility Fees	0.00	0.00	0.0%
48601 · Fair Sponsorships	55,040.79	65,000.00	84.7%
48602 · ATM Percentage	0.00	1,500.00	0.0%
48603 · Othe Fair Revenues (Explain)	0.00	2,500.00	0.0%
Total 48600B · Other Fair Time Revenues	55,040.79	69,000.00	79.8%
48000A · Misc Fair-Time Revenues - Other	0.00	0.00	0.0%
Total 48000A · Misc Fair-Time Revenues	135,035.79	133,750.00	101.0%
49100A · 13th DAA Interim Event Revenue			
49101 · Jackpot Show - Merchandise	2,510.00		
49102 · Jackpot Show Entry Fees	81,000.00	35,000.00	231.4%
49103 · Jackpot Show Sponsorships	15,500.00	10,000.00	155.0%
49104 · Other 13th DAA Events	9,990.00	10,000.00	99.9%
49100A · 13th DAA Interim Event Revenue - Other	0.00	0.00	0.0%
Total 49100A · 13th DAA Interim Event Revenue	109,000.00	55,000.00	198.2%
49200A · Interim Rental Events Revenue			
49201B · Building Rentals			
49201 · Main Exhibit Building Rental	69,808.55	54,000.00	129.3%
49202 · Franklin Hall Building Rental	45,619.50	47,000.00	97.1%
49203 · Palmer Hall Building Rental	19,225.00	30,000.00	64.1%
49204 · Expo Hall Building Rental	25,700.00	102,000.00	25.2%
49205 · Flower House Building Rental	9,403.00	9,460.00	99.4%
Total 49201B · Building Rentals	169,756.05	242,460.00	70.0%

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Accrual Basis

**13th District Agricultural Association
YS Fair Budget Analysis Report
January through December 2023**

	Jan - Dec 23	Budget	% of Budget
49210B · Event Rental Other Revenue			
49210 · Reservation Deposit Fee	11,425.00	17,525.00	65.2%
49211 · Grounds Rentals	48,410.00	64,255.00	75.3%
49212 · Table Rentals	4,171.00	5,826.00	71.6%
49213 · Chair Rentals	949.25	2,256.00	42.1%
49214 · Stage Rental	330.00	500.00	66.0%
49215 · Marquee Sign Rental	0.00	0.00	0.0%
49216 · Other Equipment Rental	21,527.50	18,695.00	115.2%
49217 · Utility Fee Reimbursement	0.00	1,000.00	0.0%
49218 · Utility Fee Reimburse-Headstart	4,179.17	16,886.00	24.7%
49219 · Building & Ground Reimbursement	3,690.00	1,152.00	320.3%
49220 · Special Event Insurance	5,524.25	1,558.00	354.6%
49224 · State Fire Marshall Fee Income	900.00	19,174.00	4.7%
Total 49210B · Event Rental Other Revenue	101,106.17	148,827.00	67.9%
49221A · Emergency Center Revenue			
49221 · Emergency Center Revenue	4,800.00		
Total 49221A · Emergency Center Revenue	4,800.00		
49230B · Interim RV Parking			
49230 · RV Parking - Individual	48,742.00	65,000.00	75.0%
49231 · RV Parking - Group	0.00	0.00	0.0%
49232 · RV Dump & Other Fees	1,320.00	2,500.00	52.8%
Total 49230B · Interim RV Parking	50,062.00	67,500.00	74.2%
49250B · Interim Event Staffing			
49250 · Event Staff / Security Fees	19,005.36	60,000.00	31.7%
49251 · Maint Staff Labor (Setup/Clean)	17,467.00	3,500.00	499.1%
Total 49250B · Interim Event Staffing	36,472.36	63,500.00	57.4%
49200A · Interim Rental Events Revenue - Other	-2,970.00	0.00	100.0%
Total 49200A · Interim Rental Events Revenue	359,226.58	522,287.00	68.8%
49600A · Other Non Fair-Time OPR Revenue			
49601 · Int Earned/Late Fees Accessed	1,197.92	4,500.00	26.6%
49602 · General Donations	2,000.00	1,500.00	133.3%
49603 · Other (Explain)	25,336.11	0.00	100.0%
49600A · Other Non Fair-Time OPR Revenue - Other	6,984.98	0.00	100.0%
Total 49600A · Other Non Fair-Time OPR Revenue	35,519.01	6,000.00	592.0%
Total Income	1,756,699.94	1,298,458.00	135.3%
Gross Profit	1,756,699.94	1,298,458.00	135.3%
Expense			
50000A · NON FAIR-TIME EXPENSES			
50000B · ADMINISTRATIVE EXPENSE			
50100 · Salaries - Admin	133,104.50	209,920.00	63.4%
50200 · PT Wages -Admin	48,922.00	29,600.00	165.3%
50300 · Compensated Absences Expense	21,228.18	0.00	100.0%
50310 · Employee Benefits - Employer's	116,969.89	127,632.00	91.6%
50320 · Payroll Taxes	17,573.73	24,269.00	72.4%
50330 · Worker's Comp Ins-Admin	21,534.14	17,634.00	122.1%
50400 · Contracted Professional Svc-Adm	2,215.00	0.00	100.0%
50402 · Bank Fees / CC Merchant Fees	9,743.05	3,500.00	278.4%
50500 · Director's Expense	0.00	2,000.00	0.0%
50600 · Traveling/Training Exp-Employee	0.00	4,000.00	0.0%
50700 · Office Supplies & Expense	10,781.76	10,000.00	107.8%
50800 · Telephone & Postage	11,983.62	9,000.00	133.2%
50900 · Dues & Subscriptions	3,711.31	3,000.00	123.7%
51000 · Insurance-General Liability	29,104.84	28,000.00	103.9%
51100 · Other - CFSA Accountng etc	23.75	0.00	100.0%
51200 · Unemployment Expenses	0.00	2,500.00	0.0%

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Accrual Basis

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January through December 2023**

	Jan - Dec 23	Budget	% of Budget
51300 · Audit/Financial Review Expense	14,500.00	6,500.00	223.1%
51400 · Current Year Bad Debt Expense	0.00	0.00	0.0%
51500 · Property Tax Assessments	0.00	8,600.00	0.0%
51600 · Other Misc Exp-Administration	1,701.72	1,000.00	170.2%
50000B · ADMINISTRATIVE EXPENSE - Other	0.00	0.00	0.0%
Total 50000B · ADMINISTRATIVE EXPENSE	443,097.49	487,155.00	91.0%
52000B · MAINTENANCE & GENERAL OPERATION			
52100 · Salaries -Maintenance	87,801.50	109,464.00	80.2%
52200 · P/T Wages - Maintenance	27,896.50	40,900.00	68.2%
52210 · Employee Benefits	2,513.02	200.00	1,256.5%
52220 · Payroll Taxes - Maintenance	0.00	1,000.00	0.0%
52230 · Worker's Compensation Ins-Maint	0.00	0.00	0.0%
52300 · Contracted Professional Svc-Mai	0.00	0.00	0.0%
52400 · Rental of Maintenance Equipment	8,125.76	1,000.00	812.6%
52500 · Utilities-Electric/Heat/ Water	90,635.38	115,000.00	78.8%
52501 · Fuel & Oil	3,261.79	5,000.00	65.2%
52600 · Maintenance of Equipment	8,420.25	7,000.00	120.3%
52700 · Maintenance of Bldg & Grounds	28,964.74	30,000.00	96.5%
52701 · Building & Grounds Supplies	20,097.04	30,000.00	67.0%
52800 · Trash/Garbage Removal-Non-Fair	16,696.82	20,000.00	83.5%
52900 · Other Maint. Expense (Explain)	431.50	500.00	86.3%
52000B · MAINTENANCE & GENERAL OPERATION - Other	0.00	0.00	0.0%
Total 52000B · MAINTENANCE & GENERAL OPERATION	294,844.30	360,064.00	81.9%
53000B · INTERIM RENTAL EXPENSES			
53100 · P/T Wages Event Staff - Interim	0.00	0.00	0.0%
53101 · Payroll Taxes & Fees	0.00	0.00	0.0%
53102 · Worker's Comp Ins-Interim Staff	0.00	0.00	0.0%
53200 · Contracted Professional Svc-Int	0.00	60,000.00	0.0%
53300 · Supplies & Expenses - Interim	186.61	3,000.00	6.2%
53400 · Janitorial Expense - Interim	0.00	0.00	0.0%
53600 · Rental-Other Equipment	755.25		
53601 · Reimbursable Interim Event Exp	0.00	2,500.00	0.0%
53700 · State Fire Marshall Expense	8,941.74	15,000.00	59.6%
53000B · INTERIM RENTAL EXPENSES - Other	0.00	0.00	0.0%
Total 53000B · INTERIM RENTAL EXPENSES	9,883.60	80,500.00	12.3%
54000B · 13TH DAA SPONSORED EVENTS EXP			
54101 · Payroll Taxes-13th DAA Events	0.00	0.00	0.0%
54200 · Contracted Professional Svc-DAA	0.00	5,000.00	0.0%
54300 · Supplies & Exp-13th DAA Events	0.00	1,000.00	0.0%
54500 · Jackpot Show	122,603.37	45,000.00	272.5%
54600 · Other DAA Event Exp (explain)	3,076.51		
54000B · 13TH DAA SPONSORED EVENTS EXP - Other	0.00	0.00	0.0%
Total 54000B · 13TH DAA SPONSORED EVENTS EXP	125,679.88	51,000.00	246.4%
55000B · MISCELLANEOUS NON-FAIR EXPENSES			
55300 · Supplies & Exp-Misc Non Fair	31.96		
55400 · Website Maintenance	750.00	1,000.00	75.0%
55000B · MISCELLANEOUS NON-FAIR EXPENSES - Other	0.00	0.00	0.0%
Total 55000B · MISCELLANEOUS NON-FAIR EXPENSES	781.96	1,000.00	78.2%
Total 50000A · NON FAIR-TIME EXPENSES	874,287.23	979,719.00	89.2%

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Accrual Basis

**13th District Agricultural Association
YS Fair Budget Analysis Report
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	Jan - Dec 23	Budget	% of Budget
60000A · ANNUAL FAIR EXPENSE			
61000B · MARKETING EXPENSE			
61200 · Contracted Prof Svc-Fair	3,500.00	2,000.00	175.0%
61300 · Supplies & Expenses-Fair	354.36	2,500.00	14.2%
61400 · Advertising	32,489.18	25,000.00	130.0%
61500 · Promotional Expense	15,709.01	4,000.00	392.7%
61600 · Sponsorship Expense	289.27	5,500.00	5.3%
61800 · Other Fair Expense (Explain)	2,146.82	0.00	100.0%
61000B · MARKETING EXPENSE - Other	2,820.00	0.00	100.0%
Total 61000B · MARKETING EXPENSE	57,308.64	39,000.00	146.9%
62000B · FAIR-TIME ADMISSIONS			
62100 · P/T Wages-Admissions	18,103.75	20,000.00	90.5%
62101 · Payroll Taxes & Fees-Admissions	0.00	0.00	0.0%
62102 · Worker's Comp-Admissions	0.00	0.00	0.0%
62200 · Contracted Prof Svc-Admissions	10,000.00	13,000.00	76.9%
62300 · Admissions & Parking Passes	1,533.13	3,000.00	51.1%
62400 · Supplies & Expenses-Admissions	1,656.67	0.00	100.0%
62000B · FAIR-TIME ADMISSIONS - Other	0.00	0.00	0.0%
Total 62000B · FAIR-TIME ADMISSIONS	31,293.55	36,000.00	86.9%
63000B · FAIR-TIME SECURITY/EVENT STAFF			
63200 · Contracted Prof Svc-Fair-Sec/Ev	60,373.48	46,000.00	131.2%
Total 63000B · FAIR-TIME SECURITY/EVENT STAFF	60,373.48	46,000.00	131.2%
64000B · MAINTENANCE FAIR-TIME OPERATION			
64100 · P/T Wages - Fair -Maint	6,432.00	8,500.00	75.7%
64200 · Contracted Prof Svc-Fair-Maint	10,000.00	8,500.00	117.6%
64300 · Trash/Garbage Removal (Fair)	8,274.71	7,500.00	110.3%
64400 · Utiities-Elec,Water,Gas (Fair)	324.25		
64500 · Equipment Rentals (Fair)	13,553.38	0.00	100.0%
64600 · Supplies & Expenses-Maint	4,451.96		
Total 64000B · MAINTENANCE FAIR-TIME OPERATION	43,036.30	24,500.00	175.7%
65000A · GRANDSTAND SHOW EXPENSES			
65000 · Contracted Prof-Fair-Grandstand	40,803.28	17,000.00	240.0%
65100 · General Exp-Fair-Grandstand	0.00	0.00	0.0%
65200 · Lodging Expense-Fair-Grandstand	0.00	0.00	0.0%
65000A · GRANDSTAND SHOW EXPENSES - Other	0.00	0.00	0.0%
Total 65000A · GRANDSTAND SHOW EXPENSES	40,803.28	17,000.00	240.0%
65300A · GROUNDS ENTERTAINMENT			
65400 · Contracted Professional Service	61,765.00	54,000.00	114.4%
65500 · General Exp-Fair-Entertainment	11,036.33	5,000.00	220.7%
65600 · Lodging Exp-Fair-Entertainment	7,399.49	6,000.00	123.3%
Total 65300A · GROUNDS ENTERTAINMENT	80,200.82	65,000.00	123.4%
65700A · FAIR COURT PAGEANT EXPENSE			
65700 · Contracted Prof Svc-Fair Court	5,000.00	5,000.04	100.0%
65800 · Generl Exp-Fair Court	1,207.33	1,000.00	120.7%
Total 65700A · FAIR COURT PAGEANT EXPENSE	6,207.33	6,000.04	103.5%
66000B · PREMIUMS EXPENSE			
66000 · Payroll Expenses	3,211.77		
66100 · Cash Awards	14,886.00	5,000.00	297.7%
66200 · Trophies, Medals, Ribbons	8,978.84	500.00	1,795.8%
66300 · Sponsored Cash Awards	0.00	17,500.00	0.0%
66400 · Sponsored Trophies,Medals,Ribbo	2,331.23		
66500 · Other Awards (Explain)	330.18		
66000B · PREMIUMS EXPENSE - Other	0.00	23,500.00	0.0%
Total 66000B · PREMIUMS EXPENSE	29,738.02	46,500.00	64.0%

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	Jan - Dec 23	Budget	% of Budget
67000B · EXHIBIT EXPENSE			
67100 · P/T Wages - Exhibits	7,145.13	2,500.00	285.8%
67101 · Payroll Taxes & Fees-Exhibits	0.00	110.00	0.0%
67102 · Worker's Comp Ins-Exhibits	0.00	400.00	0.0%
67200 · Contracted Prof Svc-Exhibits	5,513.52	7,650.00	72.1%
67201 · Judges Contracted Svc	16,378.98	7,500.00	218.4%
67300 · Supplies & Expenses-Exhibits	17.15	750.00	2.3%
67301 · Equipment Rentals-Exhibits	0.00	0.00	0.0%
67400 · Other Exhibit Expense (Explain)	111.82		
67000B · EXHIBIT EXPENSE - Other	0.00	0.00	0.0%
Total 67000B · EXHIBIT EXPENSE	29,166.60	18,910.00	154.2%
68000B · JUNIOR LIVESTOCK AUCTION EXP			
68200 · Contracted Prof Svc-JLA Auction	20,932.45		
68300 · Supplies & Expenses-JLA Auction	9,383.49		
68303 · Industry Fees-JLA	144.20		
Total 68000B · JUNIOR LIVESTOCK AUCTION EXP	30,460.14		
69000B · MISCELLANEOUS FAIR-TIME EXP			
69200 · Contracted Prof Svc-Misc Fair	20,365.47	7,250.00	280.9%
69400 · Other Misc Fair Expense-Explain	16,167.12		
69000B · MISCELLANEOUS FAIR-TIME EXP - Other	0.00	7,250.00	0.0%
Total 69000B · MISCELLANEOUS FAIR-TIME EXP	36,532.59	14,500.00	251.9%
Total 60000A · ANNUAL FAIR EXPENSE	445,120.75	313,410.04	142.0%
66900 · Reconciliation Discrepancies	-0.60		
85900 · Other Overs & Shorts (Explain)	82.25		
Total Expense	1,319,489.63	1,293,129.04	102.0%
Net Ordinary Income	437,210.31	5,328.96	8,204.4%
Net Income	437,210.31	5,328.96	8,204.4%

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Profit & Loss

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Accrual Basis

January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
31200 · State Allocation	42,010.00
31900 · Capital Project Reimbursements	365,251.43
32500 · One Time Revenue	12,133.23
41000A · Fair Admissions Revenue	
41100 · Regular Fair-time Admissions	119,180.00
41200 · Pre-Fair Discounted Admissions	141,383.64
41300 · Livestock Admissions	25,615.00
Total 41000A · Fair Admissions Revenue	286,178.64
42000A · Fair Commercial Space Revenue	
42100 · Outside Commercial Space	13,085.00
42200 · Inside Commercial Space	16,870.00
Total 42000A · Fair Commercial Space Revenue	29,955.00
43000A · Fair Carnival Revenue	
43100 · Carnival - Fair-Time	107,655.80
43200 · Carnival - Pre-Sale	32,040.00
43300 · Carnival - Livestock	39,160.00
Total 43000A · Fair Carnival Revenue	178,855.80
44000A · Fair Concessions Revenue	
44100 · Food Concessions	92,621.73
44200 · Food Concession Stock Trailers	150.00
44201 · Food Concessions Other	5,233.50
44400 · Beer Concessions	12,455.00
Total 44000A · Fair Concessions Revenue	110,460.23
45000A · Fair Exhibit Revenue	
45100 · Entry Fees - Still Exhibits	3,323.00
45200 · Entry Fees - Livestock Exhibits	38,657.00
45500 · Sponsored Awards	19,650.73
Total 45000A · Fair Exhibit Revenue	61,630.73
47000A · Fair Entertainment Revenues	
47000B · Grandstand Shows	
47200 · Friday Event - Admissions	860.00
47300 · Saturday Event - Admissions	29,365.00
Total 47000B · Grandstand Shows	30,225.00
47500B · Fair Court Pageant	
47500 · Pageant Entry Fees	2,490.00
47501 · Pageant Scholarship	-777.00
47502 · Pageant Sponsorships	-494.50
Total 47500B · Fair Court Pageant	1,218.50
Total 47000A · Fair Entertainment Revenues	31,443.50
48000A · Misc Fair-Time Revenues	
48100B · Parking Revenue	
48100 · General Parking	26,200.00
48101 · Livestock Parking	9,045.00
Total 48100B · Parking Revenue	35,245.00
48400B · RV Camping Revenue	
48400 · Rv Camping Fee Livestock	41,950.00
48401 · RV Camping Fees - Vendors	2,800.00
Total 48400B · RV Camping Revenue	44,750.00

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January through December 2023

	Jan - Dec 23
48600B · Other Fair Time Revenues	
48601 · Fair Sponsorships	55,040.79
Total 48600B · Other Fair Time Revenues	55,040.79
Total 48000A · Misc Fair-Time Revenues	135,035.79
49100A · 13th DAA Interim Event Revenue	
49101 · Jackpot Show - Merchandise	2,510.00
49102 · Jackpot Show Entry Fees	81,000.00
49103 · Jackpot Show Sponsorships	15,500.00
49104 · Other 13th DAA Events	9,990.00
Total 49100A · 13th DAA Interim Event Revenue	109,000.00
49200A · Interim Rental Events Revenue	
49201B · Building Rentals	
49201 · Main Exhibit Building Rental	69,808.55
49202 · Franklin Hall Building Rental	45,619.50
49203 · Palmer Hall Building Rental	19,225.00
49204 · Expo Hall Building Rental	25,700.00
49205 · Flower House Building Rental	9,403.00
Total 49201B · Building Rentals	169,756.05
49210B · Event Rental Other Revenue	
49210 · Reservation Deposit Fee	11,425.00
49211 · Grounds Rentals	48,410.00
49212 · Table Rentals	4,171.00
49213 · Chair Rentals	949.25
49214 · Stage Rental	330.00
49216 · Other Equipment Rental	21,527.50
49218 · Utility Fee Reimburse-Headstart	4,179.17
49219 · Building & Ground Reimbursement	3,690.00
49220 · Special Event Insurance	5,524.25
49224 · State Fire Marshall Fee Income	900.00
Total 49210B · Event Rental Other Revenue	101,106.17
49221A · Emergency Center Revenue	
49221 · Emergency Center Revenue	4,800.00
Total 49221A · Emergency Center Revenue	4,800.00
49230B · Interim RV Parking	
49230 · RV Parking - Individual	48,742.00
49232 · RV Dump & Other Fees	1,320.00
Total 49230B · Interim RV Parking	50,062.00
49250B · Interim Event Staffing	
49250 · Event Staff / Security Fees	19,005.36
49251 · Maint Staff Labor (Setup/Clean)	17,467.00
Total 49250B · Interim Event Staffing	36,472.36
49200A · Interim Rental Events Revenue - Other	-2,970.00
Total 49200A · Interim Rental Events Revenue	359,226.58
49600A · Other Non Fair-Time OPR Revenue	
49601 · Int Earned/Late Fees Accessed	1,197.92
49602 · General Donations	2,000.00
49603 · Other (Explain)	25,336.11
49600A · Other Non Fair-Time OPR Revenue - Other	6,984.98
Total 49600A · Other Non Fair-Time OPR Revenue	35,519.01
Total Income	1,756,699.94
Gross Profit	1,756,699.94

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13th District Agricultural Association

Profit & Loss

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Accrual Basis

January through December 2023

	Jan - Dec 23
Expense	
50000A · NON FAIR-TIME EXPENSES	
50000B · ADMINISTRATIVE EXPENSE	
50100 · Salaries - Admin	133,104.50
50200 · PT Wages -Admin	48,922.00
50300 · Compensated Absences Expense	21,228.18
50310 · Employee Benefits - Employer's	116,969.89
50320 · Payroll Taxes	17,573.73
50330 · Worker's Comp Ins-Admin	21,534.14
50400 · Contracted Professional Svc-Adm	2,215.00
50402 · Bank Fees / CC Merchant Fees	9,743.05
50700 · Office Supplies & Expense	10,781.76
50800 · Telephone & Postage	11,983.62
50900 · Dues & Subscriptions	3,711.31
51000 · Insurance-General Liability	29,104.84
51100 · Other - CFSA Accountng etc	23.75
51300 · Audit/Financial Review Expense	14,500.00
51600 · Other Misc Exp-Administration	1,701.72
	443,097.49
Total 50000B · ADMINISTRATIVE EXPENSE	
52000B · MAINTENANCE & GENERAL OPERATION	
52100 · Salaries -Maintenance	87,801.50
52200 · P/T Wages - Maintenance	27,896.50
52210 · Employee Benefits	2,513.02
52400 · Rental of Maintenance Equipment	8,125.76
52500 · Utilities-Electric/Heat/ Water	90,635.38
52501 · Fuel & Oil	3,261.79
52600 · Maintenance of Equipment	8,420.25
52700 · Maintenance of Bldg & Grounds	28,964.74
52701 · Building & Grounds Supplies	20,097.04
52800 · Trash/Garbage Removal-Non-Fair	16,696.82
52900 · Other Maint. Expense (Explain)	431.50
	294,844.30
Total 52000B · MAINTENANCE & GENERAL OPE...	
53000B · INTERIM RENTAL EXPENSES	
53300 · Supplies & Expenses - Interim	186.61
53600 · Rental-Other Equipment	755.25
53700 · State Fire Marshall Expense	8,941.74
	9,883.60
Total 53000B · INTERIM RENTAL EXPENSES	
54000B · 13TH DAA SPONSORED EVENTS EXP	
54500 · Jackpot Show	122,603.37
54600 · Other DAA Event Exp (explain)	3,076.51
	125,679.88
Total 54000B · 13TH DAA SPONSORED EVENTS ...	
55000B · MISCELLANEOUS NON-FAIR EXPENSES	
55300 · Supplies & Exp-Misc Non Fair	31.96
55400 · Website Maintenance	750.00
	781.96
Total 55000B · MISCELLANEOUS NON-FAIR EXP...	
Total 50000A · NON FAIR-TIME EXPENSES	874,287.23
60000A · ANNUAL FAIR EXPENSE	
61000B · MARKETING EXPENSE	
61200 · Contracted Prof Svc-Fair	3,500.00
61300 · Supplies & Expenses-Fair	354.36
61400 · Advertising	32,489.18
61500 · Promotional Expense	15,709.01
61600 · Sponsorship Expense	289.27
61800 · Other Fair Expense (Explain)	2,146.82
61000B · MARKETING EXPENSE - Other	2,820.00
	57,308.64
Total 61000B · MARKETING EXPENSE	

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13th District Agricultural Association Profit & Loss

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Accrual Basis

January through December 2023

	Jan - Dec 23
62000B · FAIR-TIME ADMISSIONS	
62100 · P/T Wages-Admissions	18,103.75
62200 · Contracted Prof Svc-Admissions	10,000.00
62300 · Admissions & Parking Passes	1,533.13
62400 · Supplies & Expenses-Admissions	1,656.67
	31,293.55
Total 62000B · FAIR-TIME ADMISSIONS	31,293.55
63000B · FAIR-TIME SECURITY/EVENT STAFF	
63200 · Contracted Prof Svc-Fair-Sec/Ev	60,373.48
	60,373.48
Total 63000B · FAIR-TIME SECURITY/EVENT STA...	60,373.48
64000B · MAINTENANCE FAIR-TIME OPERATION	
64100 · P/T Wages - Fair -Maint	6,432.00
64200 · Contracted Prof Svc-Fair-Maint	10,000.00
64300 · Trash/Garbage Removal (Fair)	8,274.71
64400 · Utilities-Elec,Water,Gas (Fair)	324.25
64500 · Equipment Rentals (Fair)	13,553.38
64600 · Supplies & Expenses-Maint	4,451.96
	43,036.30
Total 64000B · MAINTENANCE FAIR-TIME OPERA...	43,036.30
65000A · GRANDSTAND SHOW EXPENSES	
65000 · Contracted Prof-Fair-Grandstand	40,803.28
	40,803.28
Total 65000A · GRANDSTAND SHOW EXPENSES	40,803.28
65300A · GROUNDS ENTERTAINMENT	
65400 · Contracted Professional Service	61,765.00
65500 · General Exp-Fair-Entertainment	11,036.33
65600 · Lodging Exp-Fair-Entertainment	7,399.49
	80,200.82
Total 65300A · GROUNDS ENTERTAINMENT	80,200.82
65700A · FAIR COURT PAGEANT EXPENSE	
65700 · Contracted Prof Svc-Fair Court	5,000.00
65800 · Generl Exp-Fair Court	1,207.33
	6,207.33
Total 65700A · FAIR COURT PAGEANT EXPENSE	6,207.33
66000B · PREMIUMS EXPENSE	
66000 · Payroll Expenses	3,211.77
66100 · Cash Awards	14,886.00
66200 · Trophies, Medals, Ribbons	8,978.84
66400 · Sponsored Trophies,Medals,Ribbo	2,331.23
66500 · Other Awards (Explain)	330.18
	29,738.02
Total 66000B · PREMIUMS EXPENSE	29,738.02
67000B · EXHIBIT EXPENSE	
67100 · P/T Wages - Exhibits	7,145.13
67200 · Contracted Prof Svc-Exhibits	5,513.52
67201 · Judges Contracted Svc	16,378.98
67300 · Supplies & Expenses-Exhibits	17.15
67400 · Other Exhibit Expense (Explain)	111.82
	29,166.60
Total 67000B · EXHIBIT EXPENSE	29,166.60
68000B · JUNIOR LIVESTOCK AUCTION EXP	
68200 · Contracted Prof Svc-JLA Auction	20,932.45
68300 · Supplies & Expenses-JLA Auction	9,383.49
68303 · Industry Fees-JLA	144.20
	30,460.14
Total 68000B · JUNIOR LIVESTOCK AUCTION EXP	30,460.14

11:35 AM
 10/23/23
 Accrual Basis

13th District Agricultural Association Profit & Loss

January through December 2023

	Jan - Dec 23
69000B · MISCELLANEOUS FAIR-TIME EXP	
69200 · Contracted Prof Svc-Misc Fair	20,365.47
69400 · Other Misc Fair Expense-Explain	16,167.12
Total 69000B · MISCELLANEOUS FAIR-TIME EXP	36,532.59
Total 60000A · ANNUAL FAIR EXPENSE	445,120.75
66900 · Reconciliation Discrepancies	-0.60
85900 · Other Overs & Shorts (Explain)	82.25
Total Expense	1,319,489.63
Net Ordinary Income	437,210.31
Net Income	437,210.31

11:34 AM

13th District Agricultural Association

10/23/23

Trial Balance

Accrual Basis

As of December 31, 2023

	Dec 31, 23	
	Debit	Credit
10950 · Cash in Drawer	758.00	
11100 · Petty Cash	800.00	
11200 · Change Fund	0.00	
11310 · Operating-FR 3772006643	0.00	
11410 · Premium-FR 3772006685	0.00	
11620 · Operating MM-FR 3778001930	0.00	
11702-2 · JLA MM-FR 3778001927	0.00	
11720-2 · JLA -FR 3772006656	0.00	
11720 · Operating - 101066587 RVCB	627,276.84	
11730 · Business MM - 101066579 RVCB	867,933.78	
11740 · Premium Acct - 101066496 RVCB	5,403.92	
13100 · Accounts Receivable	0.00	
13102 · Acct Receivable-Return Items	879.73	
11621 · Certificate of Dep-FR 137700913	0.00	
12000 · Undeposited Funds	21,936.45	
13110 · JLA Accounts Receivable		603.52
16000 · Deferred Outflow of Resources	168,974.42	
16100 · GASB 75 OPEB Asset	5,010.68	
19000 · Construction in Progress	520,553.20	
19100 · Land	92,727.72	
19200 · Building and Improvements	3,085,405.30	
19210 · Accum Deprec-Bldg/Improvements		2,309,723.59
19300 · Equipment	337,477.53	
19310 · Accum Deprec-Equipment		220,984.92
20000 · Accounts Payable		2,116.03
2110 · Direct Deposit Liabilities	0.00	
21100 · Insurance Fees Collected	0.00	
22000 · SDI W/H	0.00	
22300 · State Retirement Payable	15,350.36	
22301 · PST		575.98
22302 · ARP	0.00	
22303 · OPEB Withholding		27,435.11
22501 · Federal Withholding		247.00
22502 · State Withholding		168.66
22503 · FICA Tax Withholding		761.94
22505 · Medical Insurance W/H	2,079.78	
22506 · Dental Withheld	104.74	
22507 · Garnishment Payable	0.00	
22605 · Deferred Compensation Payable	0.00	
22606 · Vision Payable	32.32	
22607 · Basic Life Payable	58.50	
22622 · IUOE		24.24
22800 · Deferrd Income		41,082.00
24000 · Payroll Liabilities	0.00	
24100 · Guaranteed Deposits	0.00	
24500 · Compensated Absence Expense		104,511.00
24800 · WC Withholding	9,253.20	
25100 · SB 84 Obligation		71,363.00
25200 · JLA Consignment Account		260.20
25500 · Sales Tax Payable	0.00	
25600 · Deferred Inflow of Resources		22,467.45
25610 · GASB 75 OPEB Liability		10,656.42
26000 · NET PENSION LIABILITY		914,272.42
26100 · GASB75 OPEB		62,759.69
29400 · Net Reserve - GASB 68 Pension	1,354,013.86	
49223 · Deposit Fees-Refundable	122.50	
25150 · CDFA - LOAN	0.00	
29100 · Net Resources, Operations		580,819.35
29101 · Net Resources, Capital Assets		946,663.00
30000 · Opening Balance Equity	0.00	
32000 · Retained Earnings		1,361,447.00
31200 · State Allocation		42,010.00
31900 · Capital Project Reimbursements		365,251.43

11:34 AM

13th District Agricultural Association

10/23/23

Trial Balance

Accrual Basis

As of December 31, 2023

	Dec 31, 23	
	Debit	Credit
32500 · One Time Revenue		12,133.23
41000A · Fair Admissions Revenue:41100 · Regular Fair-time Admissions		119,180.00
41000A · Fair Admissions Revenue:41200 · Pre-Fair Discounted Admissions		141,383.64
41000A · Fair Admissions Revenue:41300 · Livestock Admissions		25,615.00
42000A · Fair Commercial Space Revenue:42100 · Outside Commercial Space		13,085.00
42000A · Fair Commercial Space Revenue:42200 · Inside Commercial Space		16,870.00
43000A · Fair Carnival Revenue:43100 · Carnival - Fair-Time		107,655.80
43000A · Fair Carnival Revenue:43200 · Carnival - Pre-Sale		32,040.00
43000A · Fair Carnival Revenue:43300 · Carnival - Livestock		39,160.00
44000A · Fair Concessions Revenue:44100 · Food Concessions		92,621.73
44000A · Fair Concessions Revenue:44200 · Food Concession Stock Trailers		150.00
44000A · Fair Concessions Revenue:44201 · Food Concessions Other		5,233.50
44000A · Fair Concessions Revenue:44400 · Beer Concessions		12,455.00
45000A · Fair Exhibit Revenue:45100 · Entry Fees - Still Exhibits		3,323.00
45000A · Fair Exhibit Revenue:45200 · Entry Fees - Livestock Exhibits		38,657.00
45000A · Fair Exhibit Revenue:45500 · Sponsored Awards		19,650.73
47000A · Fair Entertainment Revenues:47000B · Grandstand Shows:47200 · Friday Event - Admissions		860.00
47000A · Fair Entertainment Revenues:47000B · Grandstand Shows:47300 · Saturday Event - Admissions		29,365.00
47000A · Fair Entertainment Revenues:47500B · Fair Court Pageant:47500 · Pageant Entry Fees		2,490.00
47000A · Fair Entertainment Revenues:47500B · Fair Court Pageant:47501 · Pageant Scholarship	777.00	
47000A · Fair Entertainment Revenues:47500B · Fair Court Pageant:47502 · Pageant Sponsorships	494.50	
48000A · Misc Fair-Time Revenues:48100B · Parking Revenue:48100 · General Parking		26,200.00
48000A · Misc Fair-Time Revenues:48100B · Parking Revenue:48101 · Livestock Parking		9,045.00
48000A · Misc Fair-Time Revenues:48400B · RV Camping Revenue:48400 · Rv Camping Fee Livestock		41,950.00
48000A · Misc Fair-Time Revenues:48400B · RV Camping Revenue:48401 · RV Camping Fees - Vendors		2,800.00
48000A · Misc Fair-Time Revenues:48600B · Other Fair Time Revenues:48601 · Fair Sponsorships		55,040.79
49100A · 13th DAA Interim Event Revenue:49101 · Jackpot Show - Merchandise		2,510.00
49100A · 13th DAA Interim Event Revenue:49102 · Jackpot Show Entry Fees		81,000.00
49100A · 13th DAA Interim Event Revenue:49103 · Jackpot Show Sponsorships		15,500.00
49100A · 13th DAA Interim Event Revenue:49104 · Other 13th DAA Events		9,990.00
49200A · Interim Rental Events Revenue	2,970.00	
49200A · Interim Rental Events Revenue:49201B · Building Rentals:49201 · Main Exhibit Building Rental		69,808.55
49200A · Interim Rental Events Revenue:49201B · Building Rentals:49202 · Franklin Hall Building Rental		45,619.50
49200A · Interim Rental Events Revenue:49201B · Building Rentals:49203 · Palmer Hall Building Rental		19,225.00
49200A · Interim Rental Events Revenue:49201B · Building Rentals:49204 · Expo Hall Building Rental		25,700.00
49200A · Interim Rental Events Revenue:49201B · Building Rentals:49205 · Flower House Building Rental		9,403.00
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49210 · Reservation Deposit Fee		11,425.00
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49211 · Grounds Rentals		48,410.00
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49212 · Table Rentals		4,171.00
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49213 · Chair Rentals		949.25
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49214 · Stage Rental		330.00
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49216 · Other Equipment Rental		21,527.50
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49218 · Utility Fee Reimburse-Headstart		4,179.17
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49219 · Building & Ground Reimbursement		3,690.00
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49220 · Special Event Insurance		5,524.25
49200A · Interim Rental Events Revenue:49210B · Event Rental Other Revenue:49224 · State Fire Marshall Fee Income		900.00
49200A · Interim Rental Events Revenue:49221A · Emergency Center Revenue:49221 · Emergency Center Revenue		4,800.00
49200A · Interim Rental Events Revenue:49230B · Interim RV Parking:49230 · RV Parking - Individual		48,742.00
49200A · Interim Rental Events Revenue:49230B · Interim RV Parking:49232 · RV Dump & Other Fees		1,320.00
49200A · Interim Rental Events Revenue:49250B · Interim Event Staffing:49250 · Event Staff / Security Fees		19,005.36
49200A · Interim Rental Events Revenue:49250B · Interim Event Staffing:49251 · Maint Staff Labor (Setup/Clean)		17,467.00
49600A · Other Non Fair-Time OPR Revenue		6,984.98
49600A · Other Non Fair-Time OPR Revenue:49601 · Int Earned/Late Fees Accessed		1,197.92
49600A · Other Non Fair-Time OPR Revenue:49602 · General Donations		2,000.00
49600A · Other Non Fair-Time OPR Revenue:49603 · Other (Explain)		25,336.11
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50100 · Salaries - Admin	133,104.50	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50200 · PT Wages -Admin	48,922.00	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50300 · Compensated Absences Expense	21,228.18	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50310 · Employee Benefits - Employer's	116,969.89	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50320 · Payroll Taxes	17,573.73	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50330 · Worker's Comp Ins-Admin	21,534.14	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50400 · Contracted Professional Svc-Adm	2,215.00	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50402 · Bank Fees / CC Merchant Fees	9,743.05	

11:34 AM

13th District Agricultural Association

10/23/23

Trial Balance

Accrual Basis

As of December 31, 2023

Dec 31, 23

	Debit	Credit
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50700 · Office Supplies & Expense	10,781.76	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50800 · Telephone & Postage	11,983.62	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:50900 · Dues & Subscriptions	3,711.31	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:51000 · Insurance-General Liability	29,104.84	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:51100 · Other - CFSA Accountng etc	23.75	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:51300 · Audit/Financial Review Expense	14,500.00	
50000A · NON FAIR-TIME EXPENSES:50000B · ADMINISTRATIVE EXPENSE:51600 · Other Misc Exp-Administration	1,701.72	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52100 · Salaries -Maintenance	87,801.50	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52200 · P/T Wages - Maintenance	27,896.50	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52210 · Employee Benefits	2,513.02	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52400 · Rental of Maintenance Equipment	8,125.76	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52500 · Utilities-Electric/Heat/ Water	90,635.38	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52501 · Fuel & Oil	3,261.79	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52600 · Maintenance of Equipment	8,420.25	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52700 · Maintenance of Bldg & Grounds	28,964.74	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52701 · Building & Grounds Supplies	20,097.04	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52800 · Trash/Garbage Removal-Non-Fair	16,696.82	
50000A · NON FAIR-TIME EXPENSES:52000B · MAINTENANCE & GENERAL OPERATION:52900 · Other Maint. Expense (Explain)	431.50	
50000A · NON FAIR-TIME EXPENSES:53000B · INTERIM RENTAL EXPENSES:53300 · Supplies & Expenses - Interim	186.61	
50000A · NON FAIR-TIME EXPENSES:53000B · INTERIM RENTAL EXPENSES:53600 · Rental-Other Equipment	755.25	
50000A · NON FAIR-TIME EXPENSES:53000B · INTERIM RENTAL EXPENSES:53700 · State Fire Marshall Expense	8,941.74	
50000A · NON FAIR-TIME EXPENSES:54000B · 13TH DAA SPONSORED EVENTS EXP:54500 · Jackpot Show	122,603.37	
50000A · NON FAIR-TIME EXPENSES:54000B · 13TH DAA SPONSORED EVENTS EXP:54600 · Other DAA Event Exp (explain)	3,076.51	
50000A · NON FAIR-TIME EXPENSES:55000B · MISCELLANEOUS NON-FAIR EXPENSES:55300 · Supplies & Exp-Misc Non Fair	31.96	
50000A · NON FAIR-TIME EXPENSES:55000B · MISCELLANEOUS NON-FAIR EXPENSES:55400 · Website Maintenance	750.00	
60000A · ANNUAL FAIR EXPENSE:61000B · MARKETING EXPENSE	2,820.00	
60000A · ANNUAL FAIR EXPENSE:61000B · MARKETING EXPENSE:61200 · Contracted Prof Svc-Fair	3,500.00	
60000A · ANNUAL FAIR EXPENSE:61000B · MARKETING EXPENSE:61300 · Supplies & Expenses-Fair	354.36	
60000A · ANNUAL FAIR EXPENSE:61000B · MARKETING EXPENSE:61400 · Advertising	32,489.18	
60000A · ANNUAL FAIR EXPENSE:61000B · MARKETING EXPENSE:61500 · Promotional Expense	15,709.01	
60000A · ANNUAL FAIR EXPENSE:61000B · MARKETING EXPENSE:61600 · Sponsorship Expense	289.27	
60000A · ANNUAL FAIR EXPENSE:61000B · MARKETING EXPENSE:61800 · Other Fair Expense (Explain)	2,146.82	
60000A · ANNUAL FAIR EXPENSE:62000B · FAIR-TIME ADMISSIONS:62100 · P/T Wages-Admissions	18,103.75	
60000A · ANNUAL FAIR EXPENSE:62000B · FAIR-TIME ADMISSIONS:62200 · Contracted Prof Svc-Admissions	10,000.00	
60000A · ANNUAL FAIR EXPENSE:62000B · FAIR-TIME ADMISSIONS:62300 · Admissions & Parking Passes	1,533.13	
60000A · ANNUAL FAIR EXPENSE:62000B · FAIR-TIME ADMISSIONS:62400 · Supplies & Expenses-Admissions	1,656.67	
60000A · ANNUAL FAIR EXPENSE:63000B · FAIR-TIME SECURITY/EVENT STAFF:63200 · Contracted Prof Svc-Fair-Sec/Ev	60,373.48	
60000A · ANNUAL FAIR EXPENSE:64000B · MAINTENANCE FAIR-TIME OPERATION:64100 · P/T Wages - Fair -Maint	6,432.00	
60000A · ANNUAL FAIR EXPENSE:64000B · MAINTENANCE FAIR-TIME OPERATION:64200 · Contracted Prof Svc-Fair-Maint	10,000.00	
60000A · ANNUAL FAIR EXPENSE:64000B · MAINTENANCE FAIR-TIME OPERATION:64300 · Trash/Garbage Removal (Fair)	8,274.71	
60000A · ANNUAL FAIR EXPENSE:64000B · MAINTENANCE FAIR-TIME OPERATION:64400 · Utitiies-Elec,Water,Gas (Fair)	324.25	
60000A · ANNUAL FAIR EXPENSE:64000B · MAINTENANCE FAIR-TIME OPERATION:64500 · Equipment Rentals (Fair)	13,553.38	
60000A · ANNUAL FAIR EXPENSE:64000B · MAINTENANCE FAIR-TIME OPERATION:64600 · Supplies & Expenses-Maint	4,451.96	
60000A · ANNUAL FAIR EXPENSE:65000A · GRANDSTAND SHOW EXPENSES:65000 · Contracted Prof-Fair-Grandstand	40,803.28	
60000A · ANNUAL FAIR EXPENSE:65300A · GROUNDS ENTERTAINMENT:65400 · Contracted Professional Service	61,765.00	
60000A · ANNUAL FAIR EXPENSE:65300A · GROUNDS ENTERTAINMENT:65500 · General Exp-Fair-Entertainment	11,036.33	
60000A · ANNUAL FAIR EXPENSE:65300A · GROUNDS ENTERTAINMENT:65600 · Lodging Exp-Fair-Entertainment	7,399.49	
60000A · ANNUAL FAIR EXPENSE:65700A · FAIR COURT PAGEANT EXPENSE:65700 · Contracted Prof Svc-Fair Court	5,000.00	
60000A · ANNUAL FAIR EXPENSE:65700A · FAIR COURT PAGEANT EXPENSE:65800 · Generl Exp-Fair Court	1,207.33	
60000A · ANNUAL FAIR EXPENSE:66000B · PREMIUMS EXPENSE:66000 · Payroll Expenses	3,211.77	
60000A · ANNUAL FAIR EXPENSE:66000B · PREMIUMS EXPENSE:66100 · Cash Awards	14,886.00	
60000A · ANNUAL FAIR EXPENSE:66000B · PREMIUMS EXPENSE:66200 · Trophies, Medals, Ribbons	8,978.84	
60000A · ANNUAL FAIR EXPENSE:66000B · PREMIUMS EXPENSE:66400 · Sponsored Trophies,Medals,Ribbo	2,331.23	
60000A · ANNUAL FAIR EXPENSE:66000B · PREMIUMS EXPENSE:66500 · Other Awards (Explain)	330.18	
60000A · ANNUAL FAIR EXPENSE:67000B · EXHIBIT EXPENSE:67100 · P/T Wages - Exhibits	7,145.13	
60000A · ANNUAL FAIR EXPENSE:67000B · EXHIBIT EXPENSE:67200 · Contracted Prof Svc-Exhibits	5,513.52	
60000A · ANNUAL FAIR EXPENSE:67000B · EXHIBIT EXPENSE:67201 · Judges Contracted Svc	16,378.98	
60000A · ANNUAL FAIR EXPENSE:67000B · EXHIBIT EXPENSE:67300 · Supplies & Expenses-Exhibits	17.15	
60000A · ANNUAL FAIR EXPENSE:67000B · EXHIBIT EXPENSE:67400 · Other Exhibit Expense (Explain)	111.82	
60000A · ANNUAL FAIR EXPENSE:68000B · JUNIOR LIVESTOCK AUCTION EXP:68200 · Contracted Prof Svc-JLA Auction	20,932.45	
60000A · ANNUAL FAIR EXPENSE:68000B · JUNIOR LIVESTOCK AUCTION EXP:68300 · Supplies & Expenses-JLA Auction	9,383.49	
60000A · ANNUAL FAIR EXPENSE:68000B · JUNIOR LIVESTOCK AUCTION EXP:68303 · Industry Fees-JLA	144.20	
60000A · ANNUAL FAIR EXPENSE:69000B · MISCELLANEOUS FAIR-TIME EXP:69200 · Contracted Prof Svc-Misc Fair	20,365.47	

11:34 AM
10/23/23
Accrual Basis

13th District Agricultural Association
Trial Balance
As of December 31, 2023

	Dec 31, 23	
	Debit	Credit
60000A · ANNUAL FAIR EXPENSE:69000B · MISCELLANEOUS FAIR-TIME EXP:69400 · Other Misc Fair Expense-Explain	16,167.12	
66900 · Reconciliation Discrepancies		0.60
85900 · Other Overs & Shorts (Explain)	82.25	
TOTAL	<u><u>8,439,884.56</u></u>	<u><u>8,439,884.56</u></u>

State of California, Department of Food and Agriculture
AGREEMENT
GAU-03 (Rev.8/2023)

**GRANT AGREEMENT
SIGNATURE PAGE**

AGREEMENT NUMBER
23-0563-000-SG

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
13TH DISTRICT AGRICULTURAL ASSOCIATION YUBA-SUTTER FAIR

2. The Agreement Term is: September 1, 2023 through December 31, 2024

3. The maximum amount of this Agreement is: \$45,550.00

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 2 Page(s)
- Exhibit B: General Terms and Conditions 5 Page(s)
- Exhibit C: Payment and Budget Provisions 2 Page(s)
- Attachments: Scope of Work and Budget

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

RECIPIENT

RECIPIENT'S NAME (*Organization's Legal Name*)
13TH DISTRICT AGRICULTURAL ASSOCIATION YUBA-SUTTER FAIR


BY (<i>Authorized Signature</i>) 	DATE SIGNED
--	-------------

PRINTED NAME AND TITLE OF PERSON SIGNING

ADDRESS
442 Franklin Avenue, Yuba City, CA 95991

STATE OF CALIFORNIA

AGENCY NAME
CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

BY (<i>Authorized Signature</i>) 	DATE SIGNED
--	-------------

PRINTED NAME AND TITLE OF PERSON SIGNING
LAURA RODRIGUEZ, STAFF SERVICES MANAGER I, 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 allocated to District Agricultural Associations (DAAs) and Non-Profit County and Fruit Fairs on an annual basis for local fair assistance and operational purposes.

Project Title: 2023/2024 Fiscal Year Base Allocation

2. The Managers for this Agreement are:

FOR CDFA:		FOR RECIPIENT:	
Name:	Sarah Pelle	Name:	Dave Dillabo
Division/Branch:	Marketing / Fairs & Expositions	Organization:	13TH DISTRICT AGRICULTURAL ASSOCIATION YUBA-SUTTER FAIR
Address:	1220 N Street	Address:	442 Franklin Avenue
City/State/Zip:	Sacramento, CA 95814	City/State/Zip:	Yuba City, CA 95991
Phone:	916-900-5368	Phone:	530-674-2910
Email Address:	sarah.pelle@cdfa.ca.gov	Email Address:	ceo@ysfair.com

3. The Grant Administrative Contacts for this Agreement are:

FOR CDFA:		FOR RECIPIENT:	
Name:	Kaylen Yates	Name:	
Division/Branch:	Marketing / Fairs & Expositions	Organization:	
Address:	1220 N Street	Address:	
City/State/Zip:	Sacramento, CA 95814	City/State/Zip:	
Phone:	916-900-5027	Phone:	
Email Address:	kaylen.yates@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. Agreement Execution

Unless otherwise prohibited by state law, regulation, or Department or Recipient policy, the parties agree that an electronic copy of a signed Agreement, or an electronically signed Agreement, has the same force and legal effect as an Agreement executed with an original ink signature. The term "electronic copy of a signed Agreement" refers to a transmission by facsimile, electronic mail, or other electronic means of a copy of an original signed Agreement in a portable document format. The term "electronically signed Agreement" means an Agreement that is executed by applying an electronic signature using technology approved by all parties.

3. Assignment

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

4. Governing Law

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

5. 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 the Project, as described in Exhibit A. The Recipient shall be responsible for observing and complying with all applicable State and Federal laws and regulations. Failure to comply may constitute a material breach.

6. 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.

7. 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 awarded in this Agreement only to allowable Project costs.

8. Mutual Liability

Parties shall, to the extent allowed by law, each be individually liable for any and all claims, losses, causes of action, judgments, damages, and expenses to the extent directly caused by their officers, agents, or employees.

9. Unenforceable Provision

In the event that any provision of this Agreement is unenforceable or held to be unenforceable, the parties agree that all other provisions of this Agreement shall remain operative and binding.

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. The Recipient is responsible to ensure that any/all contractors/consultants it engages to carry out activities under this Agreement 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

The Recipient agrees that during the performance of this Agreement, it will not discriminate, harass, or allow harassment or discrimination against any employee or applicant for employment based on race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. The Recipient agrees to require the same of all contractors and consultants retained to carry out the activities under this Agreement.

The Recipient agrees that during the performance of this Agreement, the evaluation and treatment of its employees and applicants for employment are free from discrimination and harassment. The Recipient 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 10000 *et seq.*). The applicable regulations of the Fair Employment and Housing Council implementing Government Code section 12990 (a-f), set forth in Division 4.1 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. The Recipient 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.

The Recipient agrees to require the same of all contractors and consultants retained to carry out activities 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, identified in Exhibit A, 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. Termination for Convenience

This Agreement may be terminated by either party upon written notice. Notice of termination must be delivered to the other party at least thirty (30) calendar days prior to the intended date of termination. Notice of termination does not 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 may terminate this Agreement for cause in the event of a material breach of this Agreement, provided that the non-breaching party provides written notice of the material breach. If the breach is not cured to the satisfaction of the non-breaching party, this Agreement shall automatically terminate and the CDFA shall reimburse the Recipient for all documented costs incurred up to the date of the notice of termination, including all non-cancellable obligations. Timelines associated with notice and curing of material breaches shall be consistent with the timelines outlined in paragraph 17.

16. Acceptable Failure to Perform

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, the inability to obtain any required government approval to proceed, 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. Breach

The parties may be in material breach under this Agreement if they fail to comply with any term of this Agreement, or a party determines that the other party is not implementing the Project in accordance with the provisions of this Agreement, or that a party has failed in any other respect to comply with the provisions of this Agreement. In the event of a material breach, the party identifying the breach shall provide a Notice of Material Breach to the breaching party within fifteen (15) calendar days upon discovery of breach. The breaching party shall have fifteen (15) calendar days from receipt of the notice to notify how it intends to cure the breach. Upon receipt of the proposed cure, the non-breaching party has fifteen (15) days to accept or reject the proposed cure. Upon the non-breaching party's approval of the cure, the breaching party has thirty (30) days to implement the cure. If the breaching party fails to cure the breach within thirty (30) days of the non-breaching party's approval of the cure, the non-breaching party may take the following respective actions:

- A. CDFA may suspend payments;
- B. CDFA may demand repayment of all funding;
- C. Either party may terminate the Agreement
- D. CDFA may debar Recipient; or
- E. Either party may take any other action deemed necessary to recover costs.

The non-breaching party shall send a Notice of Failure to Cure Material Breach upon its decision to carry out any of these actions. These actions are effective upon issuance of the Notice of Failure to Cure Material Breach, unless the Recipient appeals a Notice of Failure to Cure Material Breach, in which case the effective date falls on the issuance of a final decision on the appeal.

Where CDFA notifies the Recipient of its decision to demand repayment pursuant to this paragraph, the funds that are subject to the demand shall be repaid immediately. CDFA may consider the Recipient's refusal to repay the requested disbursed amount a material breach.

A Notification of Failure to Cure Material Breach may be appealed to CDFA. The appeal must be post marked within ten (10) calendar days of the date the Recipient received the Notice of Failure to Cure

and addressed to the CDFA Legal Office of Hearing and Appeals or emailed to CDFA.LegalOffice@cdfa.ca.gov.

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

All notices, communications, and appeals described in this paragraph must be received in writing to be considered timely.

If CDFA notifies the Recipient of its decision to withhold the entire funding amount from the Recipient pursuant to this paragraph, this Agreement shall terminate upon receipt of such notice by the 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.

18. 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 and in accordance with the Grant Procedures Manual if incorporated by reference and attachment to the Agreement. The Recipients may not use the CDFA logo.

19. 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.

20. 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 less 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 within ten (10) business days as to whether the proposed changes are accepted.

21. Reporting Requirements

The Recipient agrees to comply with all reporting requirements specified in Scope of Work and/or Grant Procedures Manual if incorporated by reference to this Agreement as an attachment.

22. California State Auditor

This Agreement is subject to examination and audit by the California State Auditor for a period of three (3) years after final payment under the Agreement.

23. Equipment

Purchase of equipment not included in the approved Budget requires prior approval. The Recipient must comply with 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. To the extent allowed by law, CDFA determines whether the information is releasable. Each party agrees to maintain such information as confidential and notify the other party 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.

27. Executive Order N-6-22 Russia Sanctions

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate agreements with, and to refrain from entering any new agreements with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Recipient is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Recipient advance written notice of such termination, allowing Recipient at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the State.

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 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 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. If mileage is a reimbursable expense, 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 2023-2025 FY Allocation

Scope of Work

A. Purpose/Authority/Availability of Funds

The California Department of Food and Agriculture (CDFA) has \$2.6 million General Fund dollars for local assistance to Fairs within the Network of Fair's class sizes I-IV+ for general operational support and \$125,000 for professional development/training services. Funds are available from September 1, 2023 through December 31, 2024.

The allocation may be used for the following items related to the fair's operations:

- Administration Expenses (i.e. audit, office supplies)
- Maintenance & General Operations Expenses (i.e., payroll, utilities, supplies, equipment)
- Fair Event Expenses (i.e., advertising, attendance supplies, exhibit supplies)
- Premium Expenses (i.e., awards, ribbons, trophies)
- Horse Racing Expenses (i.e., supplies)
- Satellite Wagering Facility Expenses (i.e., supplies)
- 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; CalFire)

B. Responsibilities of Parties

For Operational Allocations, All Fairs shall:

1. Submit the below documents to CDFA by June 1, 2024¹, and comply with the following:
 - a. Approved Board minutes/resolution approving the request/Agreement for allocation
 - b. 2022 CDFA Fairs and Expositions (F&E) approved Statement of Operations (STOP)
 - c. 2022 Financial Review or Financial Audit²
 - d. 2024 Operating Budget with supporting approved Board minutes/resolution

¹ If additional time is needed requests for extensions must be submitted to CDFA and approved prior to June 1, 2024 (Term of Agreement is from September 1, 2023 – December 31, 2024)

² An audit/financial review engagement letter may be considered

2. Comply with the following:
 - a. Be in good standing (either current or under a payment agreement) on all loans/obligations to CDFA
 - b. Abide by [California State Rules for California Fairs](#), ensuring all youth whom participate in livestock shows have taken a CDFA approved quality assurance course³
 - c. Follow all active Emergency Proclamations and Executive Orders signed by the Governor. The fair shall include this requirement in all contracts.
 - d. Follow all directives and guidance issued by the California Department of Public Health and local health authorities regarding COVID-19 as applicable to gatherings and events. The fair shall include this requirement in all contracts.

District Agricultural Associations (DAA)

3. Comply with the following:
 - a. All District Agricultural Associations (DAAs) in the Fairs on the Watch Program (FOTW) must be current on all required reports due to CDFA.
 - b. By April 15th of each year, return the completed and signed Form 700s and the filer's certification list to the F&E Training Coordinator
 - c. Board members and CEO shall be current on all training required by CDFA.

County Fairs (Non-DAA/Non-State-Affiliated)

4. Comply with the following:
 - a. If a county fair is operated by a non-profit, the lease must have been approved by CDFA.
 - b. The non-profit shall comply with the Ralph M. Brown Act (California Government Code section 54950 et seq.) and Public Records Act (California Government Code section 6250 et seq.).

For Training Reimbursements, All Fairs shall:

5. Comply with the following:
 - a. Submit all training allocation reimbursements to CDFA by May 15, 2024.
 - b. The training allocation is to focus on fair fiscal management, facility operations, animal disease transmission prevention/consumer protection, training for Board members and CEOs, reducing liability/exposure, and improving management skill sets.

³ Proof of YQCA program tracking may be requested at anytime

- c. Recommended use of training allocation⁴
 - i. State required training
 - ii. Western Fairs Association annual convention
 - iii. Fall Managers' Conference
 - iv. Maintenance Mania
 - v. Event Sale & Management Symposium
 - vi. Strategic planning
- d. If the fair anticipates seeking reimbursement for training not identified above, the class needs to be pre-approved by F&E to ensure it meets the training allocation guidelines. Training funds will be reimbursed once sufficient information has been provided to ensure training was taken (i.e., training certificate, training confirmation).

CDFA shall:

1. Review required documents submitted and determine whether to approve operational allocation requests. Any allocation requests postmarked or submitted to CDFA after **May 15, 2024** will only be accepted if an extension was granted prior to **May 15, 2024**
2. Reimburse training expenses once invoiced and satisfactory proof of attendance has been obtained. CDFA shall approve training reimbursement requests postmarked or emailed by **May 15, 2024**.
3. Ensure DAAs are current on all obligations owed to CDFA.
4. Be responsible for maintaining this Agreement and process payment once the fair responsibilities are completed.
5. Within its sole discretion, perform a fiscal or compliance audit.

Notify the fair in writing if a request for allocation is denied. The notification will include the reason(s) for the denial and instructions on how to cure the deficiency, with deadline, and how the fair may appeal the denial.

C. Request and Documentation Submittals

All operational allocation requests shall be submitted via email to:
Joji Kume, Joji.Kume@cdfa.ca.gov

All training reimbursement requests shall be submitted via email to:
Ken Anater, Kenneth.Anater@cdfa.ca.gov

⁴ Only In-state and Border-state travel will be reimbursed, border state travel is limited to 5 days, Out-of-state travel will not be reimbursed

BUDGET DISPLAY

Budget Detail and Payment Provision

1. The allocations for the Fair are as follows:

Fiscal Year	Operational Allocation	Training Allocation	Total
2023-2024	\$43,500	\$2,050	\$45,550
2024-2025	\$0	\$0	\$0

- a. Training Allocations must be requested to CDFA by **May 15, 2024**.
- b. Operational Allocations must be requested to CDFA by **June 1, 2024**¹.

¹ If additional time is needed extensions must be submitted to and approved by CDFA prior to June 1, 2024.
(Term of Agreement is from September 1, 2023 - December 31, 2024)

² Due to CDFA Fairs & Expositions turn around time to review future training and operational requests as well as extended time for potentially late requests, the Agreement expiration gives ample time to meet requests.