

NOTICE OF MEETING

Meeting of the Board of Directors, 39th DAA

To be held on June 12, 2024 @ 5:30 p.m. in the Boardroom at the Calaveras County Fairgrounds

Meeting Information

PUBLIC PARTICIPATION Members of the public are encouraged to provide comments to the committee and may suggest items to be placed on the agenda, for discussion at an upcoming committee meeting, at the discretion of the committee. While the committee values the participation of the public, the committee chairman reserves the right to limit the time for public comment to a maximum of three (3) minutes per speaker to proceed with the agenda. Public comment must be related to fair authority and jurisdiction.

All meeting notices, agendas, and materials considered by the committee during the meeting will be available to the public during the meeting and also on the fairgrounds website at www.frogtown.org. The agenda and notices will also be available on the website at <https://www.frogtown.org/governance>

AMERICANS WITH DISABILITIES ACT

Those persons wishing to attend the meeting and who may require special accommodations according to the provisions of the Americans with Disabilities Act are requested to contact Laurie Giannini, CEO at the fair office at 2465 Gun Club Road, Angels Camp, CA 95222, or by calling 209-736-2561. For more information concerning this meeting contact:

Calaveras County Fair at 209-736-2561 or <https://www.frogtown.org/governance>

Calaveras County Fair / 39th District Agricultural
Board of Directors Meeting -Wednesday, June 12, 2024 Calaveras County
Fairgrounds at 5:30 p.m. in the Boardroom

AGENDA

Items listed on this agenda may be considered in any order at the discretion of the All items so listed may be considered for action. Any item not listed on the agenda will not be discussed or considered by the Committee. Public Comments will be accepted on Agenda items at the time each item is considered by the Committee. Comments are limited to three minutes.

1. CALL TO ORDER and Flag Salute – Chair

Items listed on this agenda may be considered in any order at the discretion of the committee Chair. All items so listed may be considered for action. Any item not listed on the agenda will not be discussed or considered by the committee.

2. APPROVAL OF AGENDA

3. PUBLIC COMMENT:

Please be informed that any member of the public has the right and is invited to participate during this public meeting any may address the committee during the public comment section, on any item that falls under the committee jurisdiction, for items not listed on the agenda. While the committee values the participation of the public, the committee chairman reserves the right to limit the time for public comment to a maximum of three (3) minutes per speaker to proceed with the agenda. Public comment must be related to Open Meeting Laws for DAAs. No debate by the committee shall be permitted on such public comments. The committee will take no action on such a comment at this time, as law requires formal public notice prior to any action. All meeting notices, agendas, and materials considered by the committee during the meeting will be available during the meeting. The agenda and notices will also be available on the website at <https://www.frogtown.org/governance>

Committee Reports

1. Executive
2. Friends of the Calaveras County Fair
3. Junior Livestock Committee
4. Frog Jump Committee
5. Arena Committee

Consent Agenda

1. Approve minutes of May meeting
2. Approve financial reports
3. Approve contract log for June

Old Business

1. Policy regarding rentals to schools
2. Sewer
3. Storage Area

New Business

1. Manager's report - fair recap
2. July Meeting
3. Service Recognition

Items for next agenda

Correspondence

Board Comments

Next Scheduled Meeting

AMERICANS WITH DISABILITIES ACT

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Calaveras County Fair

39th District Agricultural Association

Board Minutes May 17, 2024

The meeting was called to order by Gay Callan at 11:03 p.m.

Roll Call:

Board Members: Gay Callan, Talibah Al Rafiq, Kathy Campbell and MaryBeth Ospital.

Also present were Laurie Giannini, CEO, Tim Folendorf, Board Liaison and Jennifer Herdon.

Not present were Darrin Mills and Gloria Grimes.

A quorum of the board of directors was not present. President Callan closed the board meeting and opened the Delegated Authority for the purpose of doing business.

A motion was made to approve the agenda.

Gay Callan – Aye

Talibah Al Rafiq – Moved

Kathy Campbell – Second

MaryBeth Ospital – Aye

There was no public comment.

New Business

Giannini reviewed the opening day numbers of the 2024 Calaveras County Fair & Jumping Frog Jubilee.

Jen Herndon approached the board seeking a reduction in fees for the 2024 Bret Harte High School senior social. After much discussion it was decided to bring the issue of school discounts to the full board in June.

A motion was made to reduce the 2024 Bret Hart Senior Social rent to \$400.

Gay Callan – Aye

Talibah Al Rafiq – Nay

Kathy Campbell – Second

MaryBeth Ospital – Moved

Fair Related Items

Kathy Campbell reported that the vendors are impressed with Christine Thom and enjoy working with her. Very concerned about the vendors selling water for more than \$2. She would like clearer exit signs for strollers, wagons, and fairgoers.

Talibah Al Rafiq reported that the fair had a nice feel to it. Likes pirate's cove in the shade garden.

Tim Folendorf said that he received complaints about the music in the hog arena. He also reported that the heifer show went well.

Giannini reported on the power outage, parking issues and thanked MaryBeth for assisting with the media.

Meeting adjourned by Gay Callan.

Cash Flow
March/April 2024

Bank Balances		
Operations	\$ 466,459.00	
Reserve	\$ 174,000.00	
Total Cash	\$ 640,459.00	\$ 640,459.00
JLC - Operations	\$ 364,000.00	
JLC Line of Credit		
JLC Recievables	\$ 600,000.00	
JLA Reserve	\$ 20,075.00	
Total Cash	\$ 1,624,534.00	

Receivables	\$ 40,000.00	
JLC	\$ 33,000.00	
County		
Allocation	\$ 42,000.00	
Project		
Total	\$ 115,000.00	\$ 115,000.00
Total Projected Cash		\$ 755,459.00
Cash Required		
OS Payables	\$ 5,000.00	
Accounts Payable	\$ 70,000.00	
Payroll	\$ 15,000.00	
Grant	\$ 75,000.00	
Payroll Liabilities	\$ 2,500.00	
Project	\$ 49,000.00	
Total Projected Expens	\$ 216,500.00	\$ (216,500.00)
Projected Cash Excess		\$ 538,959.00
Revenue Protection		\$ (200,000.00)

39th DAA, Calaveras County Fair
Summary of Operations
April 30, 2024

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2024	29100	413,012
Unrestricted Net Position - Pension	1/1/2024	29400	(341,149)
Net Resources-Restricted	1/1/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2024	29000	3,522,069
Prior Year Adjustment (FY 21/22 GASB 68 Pension Adj)	1/1/2024		(14,136)
TOTAL NET RESOURCES, Beginning			\$ 3,579,795
RESOURCES ACQUIRED:			
Operating Revenues	4/30/2024	various	331,532
State (Local/Base) Allocation(s) (F&E)	4/30/2024	31200	77,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	4/30/2024	31300	-
Capital Project Reimbursement Funds	4/30/2024	31900	100,000
One-time Revenue Sources (fire camp, sale of property)	4/30/2024	32500	-
Contributions from Other Gov't (non-F&E) Sources	4/30/2024	33000	-
Other (e.g. Flex Capital)	4/30/2024	34000	5,819
TOTAL RESOURCES ACQUIRED			514,350
RESOURCES APPLIED:			
Operating Expenditures	4/30/2024	various	385,754
Depreciation Expense	4/30/2024	90000	33,304
Pension Expense	4/30/2024	96000	-
OPEB Expense	4/30/2024	96001	-
TOTAL RESOURCES APPLIED			419,058
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			95,293
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	4/30/2024	29100	375,763
Unrestricted Net Position - Pension/OPEB	4/30/2024	29400	(355,285)
Net Resources-Restricted	4/30/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	4/30/2024	29000	3,654,611
TOTAL NET RESOURCES, Ending			\$ 3,675,088
Unrestricted Reserve Percentage			97.41%

39th DAA, Calaveras County Fair

Statement of Net Position

April 30, 2024

ASSETS

CURRENT ASSETS

Cash	196,889
JLA Cash	95,438
Accounts Receivable	60,166
JLA Accounts Receivable	19,681
Accounts Receivable - Investment	11,519
Deferred Expenses	156,640
JLA Deferred Expense	18,093
TOTAL CURRENT ASSETS	558,427

FIXED ASSETS

Land	71,698
Construction in Progress	2,779,729
Buildings & Improvements	667,044
Equipment	136,140
TOTAL FIXED ASSETS	3,654,611

DEFERRED INFLOWS OF RESOURCES

Deferred Outflows of Resources - Pension	206,905
Deferred Outflows of Resources - OPEB	10,251
TOTAL DEFERRED OUTFLOWS OF RESOURCES	217,156

TOTAL ASSETS

\$ 4,430,193

LIABILITIES & NET RESOURCES

LIABILITIES

Special Events Insurance Payable	430
Accounts Payable	60,515
JLA Accounts Payable	1,609
Payroll Withholdings	1,326
Deferred Revenue	11,519
Other Liabilities	4,622
Guarantee Deposits	400
Compensated Absences Liability	18,949
Long-Term Loans	-
Loan Payable - SB 84	41,618
JLA Line of Credit	-
JLA Consignment	-
Net Pension Liability	455,526
Net OPEB Liability	90,341
TOTAL LIABILITIES	686,854

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pension	10,316
Deferred Inflows of Resources - OPEB	16,258
TOTAL DEFERRED INFLOWS OF RESOURCES	26,575

NET RESOURCES

Junior Livestock Auction Reserve	41,676
Net Resources - Unrestricted	375,763
Unrestricted Net Position - Pension/OPEB	(355,285)
Net Resources - Restricted	-
Net Resources - Capital Assets, Less Related Debt	3,654,611
TOTAL NET RESOURCES	3,716,764

TOTAL LIABILITIES & NET RESOURCES

\$ 4,430,193

**39th DAA, Calaveras County Fair
Income Statement
April 30, 2024**

Description	Acct. No.	Actuals 2021	Actuals 2022	Actuals 2023	Current Month	Current YTD 4/30/24	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:									
Admissions Revenue	ADMIS	83,149	288,169	293,590	9,461	11,757	300,000	288,243	4%
Commercial Space Revenue	COMSP	42,608	49,665	60,408	20,550	47,070	75,000	27,930	63%
Carnival Revenue	CARN	29,434	100,088	101,774	16,857	21,302	100,000	78,698	21%
Concession Revenue	CONCE	47,260	120,434	122,823	2,200	12,069	140,000	127,931	9%
Exhibits Revenue	EXREV	19,050	17,451	21,756	10,923	31,860	25,000	(6,860)	127%
Horse Show Revenue	HSREV	14,320	17,610	10,445	8,050	9,700	17,500	7,800	55%
Entertainment Revenue	ETREV	-	-	-	-	-	-	-	0%
Miscellaneous Fair Revenue	MFREV	142,925	150,532	149,121	44,515	103,182	177,000	73,818	58%
Interim Revenue	INTRE	304,881	283,838	297,154	25,354	88,467	280,650	192,183	32%
Prior Year Revenue	PYREV	(1,100)	971	118	-	-	-	-	0%
Other Operating Revenue	OTREV	48,695	107,363	214,897	4,560	6,125	65,270	59,145	9%
TOTAL OPERATING REVENUES		\$ 731,222	\$ 1,136,122	\$ 1,272,087	\$ 142,470	\$ 331,532	\$ 1,180,420	\$ 848,888	28%
OPERATING EXPENDITURES:									
Administration Expense	ADEXP	328,518	378,879	408,733	35,020	136,864	367,700	230,836	37%
Maintenance Expense	MNEXP	279,699	366,817	498,838	54,262	185,416	365,500	180,084	51%
Publicity Expense	PBEXP	18,240	37,520	43,473	4,003	8,904	47,625	38,721	19%
Attendance Expense	ATEXP	56,595	106,536	89,510	4,367	8,681	78,900	70,219	11%
Miscellaneous Fair Expense	MFEXP	64,340	61,035	77,240	774	9,589	72,000	62,411	13%
Interim Expense	INTEX	6,020	4,501	790	-	2,050	2,200	150	93%
Premium Expense	PREXP	6,334	3,460	14,785	6,675	11,725	4,200	(7,525)	279%
Exhibit Expense	EXEXP	14,372	22,850	16,236	7,237	11,494	13,950	2,456	82%
Horse Show Expense	HSEXP	15,924	17,918	13,650	-	6,550	16,100	9,550	41%
Entertainment Expense	ETEXP	34,070	134,275	159,819	1,062	2,035	167,400	165,365	1%
Equipment Expense	EQUIP	2,340	7,277	9,694	-	-	4,000	4,000	0%
Prior Year Expense	PYEXP	15,208	1,407	(2,653)	-	2,448	250	(2,198)	979%
Cash (over/under)	CASOS	(14)	(2,890)	1,548	(3)	(3)	200	203	-2%
Other Operating Expenses	OTHEX	-	-	-	-	-	2,000	2,000	0%
TOTAL OPERATING EXPENSES		\$ 841,646	\$ 1,139,585	\$ 1,331,663	\$ 113,396	\$ 385,754	\$ 1,142,025	\$ 756,271	34%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION		\$ (110,425)	\$ (3,463)	\$ (59,576)	\$ 29,075	\$ (54,222)	\$ 38,395	\$ 92,617	-141%
Depreciation	90000	65,969	68,031	102,403	8,326	33,304	81,918	48,614	41%
Pension Expense	96000	3,087	(119,761)	14,136	-	-	-	-	0%
OPEB Expense	96001	85,930	10,418	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION		\$ (265,411)	\$ 37,849	\$ (176,116)	\$ 20,749	\$ (87,526)	\$ (43,523)	\$ 44,003	201%
State Allocations	31200	407,350	216,000	84,610	-	77,000	95,000	18,000	81%
Fiscal & Admin Assistance (F&E)	31300	156	-	1,393	-	-	-	-	0%
Capital Project Funds	31800	455,855	1,163,878	829,499	100,000	100,000	-	(100,000)	0%
One-Time Revenue Sources	32500	-	-	-	-	-	-	-	0%
Other Outside Funds	34000	3,207	2,698	17,628	1,802	5,819	-	(5,819)	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION		\$ 756,144	\$ 1,379,112	\$ 873,553	\$ 130,876	\$ 128,597	\$ 133,395	\$ 4,798	96%
NET PROFIT/LOSS AFTER DEPRE & PENSION		\$ 601,158	\$ 1,420,425	\$ 757,014	\$ 122,550	\$ 95,293	\$ 51,477	\$ (43,816)	185%

39th DAA, Calaveras County Fair
Revenue Report
April 30, 2024

Description	Acct. No.	Actuals 2023	Current YTD 4/30/24	Budget 2024	Balance of Budget	% Used 2024
ADMISSIONS TO GROUNDS:						
Admission	40000-00-100	189,651	11,757	300,000	288,243	4%
Discounted Admission	40100-00-100	103,939	-	-	-	0%
TOTAL ADMISSION TO GROUNDS		\$ 293,590	\$ 11,757	\$ 300,000	\$ 288,243	4%
INDUSTRIAL & COMMERCIAL SPACE:						
Commercial Space	41000-00-100	60,408	47,070	75,000	27,930	63%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		\$ 60,408	\$ 47,070	\$ 75,000	\$ 27,930	63%
CARNIVAL REVENUE:						
Carnival	40500-00-100	101,774	21,302	100,000	78,698	21%
TOTAL CARNIVAL REVENUE		\$ 101,774	\$ 21,302	\$ 100,000	\$ 78,698	21%
CONCESSION REVENUE:						
Food Concession	42100-00-100	83,792	12,069	100,000	87,931	12%
Non-Food Concession	42200-00-100	39,031	-	40,000	40,000	0%
TOTAL CONCESSION REVENUE		\$ 122,823	\$ 12,069	\$ 140,000	\$ 127,931	9%
EXHIBIT REVENUE:						
Entry Fees	43000-80-100	19,996	12,748	20,000	7,252	64%
Donation (Fundraiser) - Saddle Queen	48810-80-110	150	19,112	5,000	(14,112)	382%
TOTAL EXHIBIT REVENUE		\$ 20,146	\$ 31,860	\$ 25,000	\$ (6,860)	127%
HORSE SHOW REVENUE:						
Entry Fees - Western Horse Show	43000-40-150	8,995	5,290	10,000	4,710	53%
Misc Other Revenue - Horse Show	48700-40-150	-	-	-	-	0%
Sponsorship - Horse Show	48800-40-150	1,450	4,410	7,500	3,090	59%
TOTAL HORSE SHOW REVENUE		\$ 10,445	\$ 9,700	\$ 17,500	\$ 7,800	55%
ENTERTAINMENT FAIR REVENUE						
Box Seat Sales	40000-75-100	-	-	-	-	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ -	\$ -	\$ -	\$ -	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)						
Merchandise Sales	42210-00-100	-	-	-	-	0%
Sanction Fees	43500-00-100	-	-	-	-	0%
Parking Revenue	45000-00-100	51,885	40	50,000	49,960	0%
Camping Fees	46500-00-100	25,235	27,292	35,000	7,708	78%
Misc Fair time Revenue	48700-00-100	271	-	15,000	15,000	0%
Sponsorship	48800-00-100	69,380	75,850	75,000	(850)	101%
Donation	48810-00-100	2,350	-	2,000	2,000	0%
TOTAL MISCELLANEOUS FAIR		\$ 149,121	\$ 103,182	\$ 177,000	\$ 73,818	58%

Revenues

39th DAA, Calaveras County Fair
Revenue Report
April 30, 2024

Description	Acct. No.	Actuals 2023	Current YTD 4/30/24	Budget 2024	Balance of Budget	% Used 2024
INTERIM REVENUE						
Food Concession	42100-00-300	-	-	-	-	0%
Full Time RV Park Rent	43400-00-300	78,025	29,200	75,000	45,800	39%
Parking Revenue	45000-00-300	385	1,797	400	(1,397)	449%
Rental of Buildings	46100-00-300	63,249	20,914	40,000	19,086	52%
Long Term Rentals	46110-00-300	2,250	-	18,500	18,500	0%
Grounds Rental	46200-00-300	125,715	27,965	120,000	92,035	23%
RV Off Season	46210-00-300	26,250	7,532	25,000	17,468	30%
RV Storage	46220-00-300	1,260	245	1,250	1,005	20%
Reimburse Cleaning Charges	48500-00-300	-	-	-	-	0%
Other Revenue	48700-00-300	20	814	500	(314)	163%
TOTAL INTERIM REVENUE		\$ 297,154	\$ 88,467	\$ 280,650	\$ 192,183	32%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	118	-	-	-	0%
TOTAL PRIOR YEAR REVENUE		\$ 118	\$ -	\$ -	\$ -	0%
OTHER OPERATING REVENUE						
ATM Commission	41500-00-000	743	5,287	-	(5,287)	0%
Other Income	48700-00-000	12,329	172	15,000	14,828	1%
Interest Earnings	48710-00-000	265	91	170	79	54%
CFSA Insurance	48720-00-000	128	-	100	100	0%
Donations/Sponsorships (Gen)	48810-00-000	201,432	575	50,000	49,425	1%
TOTAL OTHER OPERATING REVENUE		\$ 214,897	\$ 6,125	\$ 65,270	\$ 59,145	9%

39th DAA, Calaveras County Fair

Expense Report

April 30, 2024

Description	Acct. No.	Actuals 2023	Current YTD 4/30/24	Budget 2024	Balance of Budget	% Used 2024
ADMINISTRATION EXPENSE						
Salaries & Wages - Permanent	50000-11-000	108,812	37,232	95,000	57,768	39%
Salaries & Wages - Temporary	50100-11-000	58,587	18,299	50,000	31,701	37%
Compensated Leave	50300-11-000	(3,096)	-	5,000	5,000	0%
Employee Benefits	51000-11-000	12,120	3,407	12,000	8,593	28%
PERS Employer Contribution	51010-11-000	49,247	17,052	40,000	22,948	43%
OPEB Employer Contribution	51020-11-000	-	869	-	(869)	0%
Payroll Taxes	51100-11-000	11,839	4,043	11,000	6,957	37%
Workers Comp Insurance	51200-11-000	12,146	3,256	12,000	8,744	27%
Unemployment Insurance	51300-11-000	137	-	200	200	0%
Current Year Bad Debt	53000-11-000	-	-	-	-	0%
Bank fees and CC Charges	54000-11-000	15,435	5,474	13,000	7,526	42%
Director's Expense	56000-11-000	4,927	200	5,000	4,800	4%
Dues & Subscription	57000-11-000	2,837	3,270	3,000	(270)	109%
Liability Insurance	60000-11-000	37,292	13,674	32,000	18,326	43%
Revenue Protection	60020-11-000	-	-	-	-	0%
Junior Fairboard Expense	65000-11-200	976	-	1,000	1,000	0%
Other Misc Expense	65000-11-000	9,866	4,112	3,500	(612)	117%
Postage	67000-11-000	2,706	880	2,500	1,620	35%
Professional Services	69000-11-000	56,065	14,815	48,000	33,185	31%
Audit Expense	69030-11-000	3,250	-	10,000	10,000	0%
Office Supplies & Expenses	ADSUP	15,899	3,157	16,000	12,843	20%
Telephone	75000-11-000	6,342	1,894	5,000	3,106	38%
Internet	75010-11-000	-	-	-	-	0%
Travel Expense	77000-11-000	3,347	5,231	3,500	(1,731)	149%
TOTAL ADMINISTRATION EXPENSE		\$ 408,733	\$ 136,864	\$ 367,700	\$ 230,836	37%
MAINTENANCE & GENERAL OPERATIONS						
Salaries & Wages - Temporary	50100-12-000	112,361	47,503	90,000	42,497	53%
Employee Benefits	51000-12-000	-	-	-	-	0%
PERS Employer Contribution	51010-12-000	23,385	9,314	19,000	9,686	49%
Payroll Taxes	51100-12-000	6,312	2,501	6,000	3,499	42%
Workers Comp Insurance	51200-12-000	7,847	2,718	7,500	4,782	36%
Light, Heat, Water and Power	UTILI	118,532	53,314	110,000	56,686	48%
Maint of Bldgs/Grounds - Supplies & Expense	MNSUP	27,111	19,309	28,000	8,691	69%
Maintenance Equipment	64010-12-000	9,495	4,966	7,000	2,034	71%
Special Repairs & Maintenance	64020-12-000	95,835	15,471	25,000	9,529	62%
Misc Expense	65000-12-000	-	136	-	(136)	0%
Professional Services	69000-12-000	65,942	13,808	45,000	31,192	31%
Rental Equipment	72000-12-000	-	-	-	-	0%
Maintenance of Equipment - Gas/Oil	74040-12-000	4,510	1,604	5,000	3,396	32%
Trash Removal, Clean up	78000-12-000	27,509	14,773	23,000	8,227	64%
TOTAL MAINTENANCE EXPENSE		\$ 498,838	\$ 185,416	\$ 365,500	\$ 180,084	51%

Expenses

**39th DAA, Calaveras County Fair
Expense Report
April 30, 2024**

Description	Acct. No.	Actuals 2023	Current YTD 4/30/24	Budget 2024	Balance of Budget	% Used 2024
Publicity Expense						
Salaries & Wages - Perm.	50000-13-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-13-100	-	-	1,000	1,000	0%
Employee Benefits	51010-13-100	-	-	-	-	0%
PERS Employer Contribution	51000-13-100	-	-	-	-	0%
Payroll Taxes	51100-13-100	-	-	25	25	0%
Worker's Comp Insurance	51200-13-100	-	-	100	100	0%
Advertising	52000-13-100	5,245	-	18,000	18,000	0%
Other	65000-13-100	7,443	-	500	500	0%
Professional Services	69000-13-100	18,647	3,104	18,000	14,896	17%
Public Relations	70000-13-100	-	-	-	-	0%
Supplies & Expenses	74000-13-100	6,239	5,800	4,000	(1,800)	145%
Sponsors Expenses	79000-13-100	5,899	-	6,000	6,000	0%
TOTAL PUBLICITY EXPENSE		\$ 43,473	\$ 8,904	\$ 47,625	\$ 38,721	19%
ATTENDANCE OPERATIONS						
Salaries & Wages - Perm.	50000-70-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-70-100	1,411	-	1,500	1,500	0%
Employee Benefits	51000-70-100	-	-	-	-	0%
PERS Employer Contribution	51010-70-100	-	-	-	-	0%
Payroll Taxes	51100-70-100	20	-	400	400	0%
Worker's Comp Insurance	51200-70-100	46	-	500	500	0%
Professional Services	69000-70-100	39,480	-	43,000	43,000	0%
Land Rental	72000-70-100	2,241	-	8,500	8,500	0%
Supplies & Expense	74000-70-100	46,312	8,681	25,000	16,319	35%
TOTAL ATTENDANCE OPERATIONS		\$ 89,510	\$ 8,681	\$ 78,900	\$ 70,219	11%
MISCELLANEOUS FAIR EXPENSE						
Exhibit Guide	59000-00-100	6,764	8,133	7,000	(1,133)	116%
Other Misc Fairtime Expense	65000-00-100	21,024	1,456	20,000	18,544	7%
Misc Fair % Paid to Contractor	69000-00-100	18,696	-	20,000	20,000	0%
Misc Fair - Booths, Decor, Tent Rental	72000-00-100	-	-	-	-	0%
Rental of Equipment	72010-00-100	20,670	-	20,000	20,000	0%
Sponsorships	79000-00-100	10,085	-	5,000	5,000	0%
TOTAL MISCELLANEOUS FAIR		\$ 77,240	\$ 9,589	\$ 72,000	\$ 62,411	13%
INTERIM EXPENSE						
Salaries & Wages - Temp	50100-00-300	-	-	-	-	0%
Employee Benefits	51000-00-300	-	-	-	-	0%
PERS Employer Contribution	51010-00-300	-	-	-	-	0%
Payroll Taxes	51100-00-300	-	-	-	-	0%
Worker's Comp Insurance	51200-00-300	-	-	-	-	0%
Advertising	52000-00-300	180	2,050	200	(1,850)	1025%
Other Misc Expense - Interim	65000-00-300	610	-	2,000	2,000	0%
TOTAL INTERIM EXPENSES		\$ 790	\$ 2,050	\$ 2,200	\$ 150	93%

Expenses

39th DAA, Calaveras County Fair
Expense Report
April 30, 2024

Description	Acct. No.	Actuals	Current YTD	Budget	Balance of	% Used
		2023	4/30/24	2024	Budget	2024
Premium Expense (Excluding Horse Show)						
Premium Cash Awards	66000-85-100	2,178	-	2,200	2,200	0%
Trophies, Medals, Ribbons	66010-85-100	8,030	8,055	1,500	(6,555)	537%
Sponsored Cash Awards	66020-85-100	-	-	-	-	0%
Other Awards	66030-85-100	-	-	500	500	0%
Buckles	66040-85-100	-	-	-	-	0%
Premium - Awards - Saddle Queen	66010-85-110	4,577	3,670	-	(3,670)	0%
TOTAL PREMIUM EXPENSE		\$ 14,785	\$ 11,725	\$ 4,200	\$ (7,525)	279%
EXHIBIT EXPENSE						
Salaries & Wages - Temp	50100-80-100	3,707	-	4,000	4,000	0%
Employee Benefits	51000-80-100	-	-	-	-	0%
PERS Employer Contribution	51010-80-100	-	-	-	-	0%
Payroll Taxes	51100-80-100	235	-	250	250	0%
Worker's Comp Insurance	51200-80-100	188	-	200	200	0%
Misc Other Expenses	65000-80-100	1,210	5,438	500	(4,938)	1088%
Professional Services	69000-80-100	1,000	-	1,200	1,200	0%
Judges - Frog Jump	69010-80-100	2,758	250	3,000	2,750	8%
Tents & Booth Rentals	72000-80-100	5,485	5,050	3,000	(2,050)	168%
Supplies & Expense	74000-80-100	1,652	756	1,800	1,044	42%
TOTAL EXHIBIT EXPENSE		\$ 16,236	\$ 11,494	\$ 13,950	\$ 2,456	82%
HORSE SHOW EXPENSE (Excluding Premiums)						
Insurance	60000-40-150	-	-	-	-	0%
Cash Awards	66000-40-150	5,600	-	5,600	5,600	0%
Sponsored Trophies, Medal, & Ribbons	66010-40-150	-	-	-	-	0%
Horse Show - Western Horse - Buckles	66040-40-150	4,370	6,550	5,000	(1,550)	131%
Professional Services	69000-40-150	-	-	1,000	1,000	0%
Judges	69010-40-150	-	-	-	-	0%
Cattle	69020-40-150	3,680	-	4,000	4,000	0%
Supplies & Expenses	74000-40-150	-	-	500	500	0%
TOTAL HORSE SHOW EXPENSE		\$ 13,650	\$ 6,550	\$ 16,100	\$ 9,550	41%
FAIR ENTERTAINMENT EXPENSE						
Salaries & Wages - Temp	50100-75-100	7,959	-	6,000	6,000	0%
Employee Benefits	51000-75-100	-	-	-	-	0%
PERS Employer Contribution	51010-75-100	-	-	-	-	0%
Payroll Taxes	51100-75-100	250	-	200	200	0%
Worker's Comp Insurance	51200-75-100	294	-	200	200	0%
Small Stages, Strolling	58000-75-100	27,975	1,133	31,000	29,867	4%
Main Stage, Derby, Frog Jump	58010-75-100	56,003	793	60,000	59,207	1%
Rodeo	58020-75-100	26,136	-	20,000	20,000	0%
Professional Services	69000-75-100	31,176	93	30,000	29,907	0%
Supplies & Expenses	74000-75-100	10,026	16	20,000	19,984	0%
TOTAL FAIRTIME ATTRACTIONS		\$ 159,819	\$ 2,035	\$ 167,400	\$ 165,365	1%

Expenses

39th DAA, Calaveras County Fair
Expense Report
April 30, 2024

Description	Acct. No.	Actuals 2023	Current YTD 4/30/24	Budget 2024	Balance of Budget	% Used 2024
EQUIPMENT EXPENSE						
Non Capitalized(cost less than \$5000 and life less than one year						
Equipment Funded by Fair	87500-00-000	9,694	-	4,000	4,000	0%
TOTAL EQUIPMENT EXPENSE		\$ 9,694	\$ -	\$ 4,000	\$ 4,000	0%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT						
Prior Year Adjustments	80000-00-000	(2,653)	2,448	250	(2,198)	979%
TOTAL PRIOR YEAR OPERATING EXPENSE		\$ (2,653)	\$ 2,448	\$ 250	\$ (2,198)	979%
CASH SHORTAGES & OVERAGES						
Cash +/- Interim	85000-00-000	1,548	(3)	200	203	-2%
TOTAL CASH (OVER)/UNDER		\$ 1,548	\$ (3)	\$ 200	\$ 203	-2%
OTHER OPERATING EXPENSE						
Other Operating Expense	65000-00-000	-	-	2,000	2,000	0%
TOTAL OTHER OPERATING EXPENSE		\$ -	\$ -	\$ 2,000	\$ 2,000	0%
DEPRECIATION EXPENSE						
Depreciation	90000-00-000	102,403	33,304	81,918	48,614	41%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ 102,403	\$ 33,304	\$ 81,918	\$ 48,614	41%
PENSION EXPENSE						
Pension Expense	96000-00-000	14,136	-	-	-	0%
TOTAL PENSION EXPENSE		\$ 14,136	\$ -	\$ -	\$ -	0%
OPEB EXPENSE						
OPEB Expense	96001-00-000	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ -	\$ -	\$ -	\$ -	0%

**39th DAA, Calaveras County Fair
Junior Livestock Auction
April 30, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 4/30/24
BEGINNING RESOURCES: 1/1/2024	25100-30-120	\$ 101,364	\$ 76,938
AUCTION REVENUES:			
Commisson	41500-30-120	75,386	0
Entry Fees	43000-30-120	0	0
Sponsorship	48000-30-120	30,924	9,459
Other Misc Revenue	48700-30-120	24,336	781
Interest Revenue	48710-30-120	37	13
Prior Year Revenue	49000-30-120	145	0
TOTAL REVENUES		130,827	10,253
AUCTION EXPENDITURES:			
Salaries & Wages - Temp	50100-30-120	19,660	11,208
Employee Benefits	51000-30-120	0	0
PERS Employer Contribution	51010-30-120	0	0
Payroll Taxes	51100-30-120	285	163
Workers Comp	51200-30-120	1,190	637
Publicity and Marketing	52000-30-120	0	0
Current Year Bad Debt	53000-30-120	0	0
Bank Fees and CC Charges	54000-30-120	14,999	592
Other Misc Expense	65000-30-120	13,644	17,920
Payment to Sellers	65010-30-120	0	0
Awards	66000-30-120	9,699	10,148
Professional Services	69000-30-120	15,589	0
Lease & Rentals	72000-30-120	0	0
Supplies & Expenses	74000-30-120	73,014	4,847
Prior Year Expense	80000-30-120	47	0
Cash Over/Short	85000-30-120	710	0
Capital Project Expenses	94600-30-120	6,419	0
TOTAL EXPENDITURES		155,254	45,514
NET JLA INCOME		(24,426)	(35,261)
ENDING RESOURCES: 4/30/2024	25100-30-120	\$ 76,938	\$ 41,676

39th DAA, Calaveras County Fair
Capital Assets
April 30, 2024

DESCRIPTION	Date	Balance
PROPERTY, PLANT & EQUIPMENT AS OF:	1/1/2024	\$ 6,917,651
ACQUISITIONS OF FIXED ASSETS:		
Land	19100-00-000	-
Buildings & Improvements:	19200-00-000	5,990
Construction in Progress:		
Sewer Project	19000-00-902	159,855
Underground Sprinkler System	19000-00-906	-
Chip & Seal Project	19000-00-907	-
Cattleman's Park Pavillion	19000-00-912	-
CPPA Electric Upgrade	19000-00-914	-
Mark Twain Roof	19000-00-915	-
Equipment	19300-00-000	-
Other Fixed Assets		
Other (provide description):		
TOTAL ACQUISITIONS OF FIXED ASSETS		165,846
DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land		
Buildings & Improvements		
Equipment		
Other Fixed Assets		
Other (provide description):		
TOTAL DISPOSITIONS OF FIXED ASSETS		-
PROPERTY, PLANT & EQUIPMENT AS OF:	4/30/2024	\$ 7,083,497
DEPRECIATION:		
Accumulated Depreciation as of:	1/1/2024	\$ 3,395,583
Less: A/D on Dispositions of Fixed Assets above		
Add: Monthly Depreciation Expense	90000-00-000	33,304
ACCUMULATED DEPRECIATION as of:	4/30/2024	\$ 3,428,887
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	4/30/2024	\$ 3,654,611
DEBT (ASSOCIATED WITH FIXED ASSETS)	4/30/2024	-
NET RESOURCES-CAPITAL ASSETS (less related debt):	4/30/2024	\$ 3,654,611

39th DAA, Calaveras County Fair
Summary of Operations
March 31, 2024

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2024	29100	413,012
Unrestricted Net Position - Pension	1/1/2024	29400	(341,149)
Net Resources-Restricted	1/1/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2024	29000	3,522,069
Prior Year Adjustment (FY 21/22 GASB 68 Pension Adj)	1/1/2024		(14,136)
TOTAL NET RESOURCES, Beginning			\$ 3,579,795
RESOURCES ACQUIRED:			
Operating Revenues	3/31/2024	various	189,061
State (Local/Base) Allocation(s) (F&E)	3/31/2024	31200	77,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	3/31/2024	31300	-
Capital Project Reimbursement Funds	3/31/2024	31900	-
One-time Revenue Sources (fire camp, sale of property)	3/31/2024	32500	-
Contributions from Other Gov't (non-F&E) Sources	3/31/2024	33000	-
Other (e.g. Flex Capital)	3/31/2024	34000	4,017
TOTAL RESOURCES ACQUIRED			270,078
RESOURCES APPLIED:			
Operating Expenditures	3/31/2024	various	272,358
Depreciation Expense	3/31/2024	90000	24,978
Pension Expense	3/31/2024	96000	-
OPEB Expense	3/31/2024	96001	-
TOTAL RESOURCES APPLIED			297,336
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			(27,258)
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	3/31/2024	29100	250,877
Unrestricted Net Position - Pension/OPEB	3/31/2024	29400	(355,285)
Net Resources-Restricted	3/31/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	3/31/2024	29000	3,656,946
TOTAL NET RESOURCES, Ending			\$ 3,552,538
Unrestricted Reserve Percentage			92.11%

39th DAA, Calaveras County Fair
Statement of Net Position
March 31, 2024

ASSETS

CURRENT ASSETS

Cash	264,717
JLA Cash	114,855
Accounts Receivable	60,166
JLA Accounts Receivable	20,681
Accounts Receivable - Investment	11,519
Deferred Expenses	91,937
JLA Deferred Expense	11,331

TOTAL CURRENT ASSETS 575,207

FIXED ASSETS

Land	71,698
Construction in Progress	2,779,729
Buildings & Improvements	665,510
Equipment	140,009

TOTAL FIXED ASSETS 3,656,946

DEFERRED INFLOWS OF RESOURCES

Deferred Outflows of Resources - Pension	206,905
Deferred Outflows of Resources - OPEB	10,251

TOTAL DEFERRED OUTFLOWS OF RESOURCES 217,156

TOTAL ASSETS \$ 4,449,309

LIABILITIES & NET RESOURCES

LIABILITIES

Special Events Insurance Payable	240
Accounts Payable	172,188
JLA Accounts Payable	4,193
Payroll Withholdings	1,297
Deferred Revenue	11,519
Other Liabilities	4,205
Guarantee Deposits	400
Compensated Absences Liability	18,949
Long-Term Loans	-
Loan Payable - SB 84	41,618
JLA Line of Credit	-
JLA Consignment	-
Net Pension Liability	455,526
Net OPEB Liability	90,341

TOTAL LIABILITIES 800,476

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pension	10,316
Deferred Inflows of Resources - OPEB	16,258

TOTAL DEFERRED INFLOWS OF RESOURCES 26,575

NET RESOURCES

Junior Livestock Auction Reserve	69,720
Net Resources - Unrestricted	250,877
Unrestricted Net Position - Pension/OPEB	(355,285)
Net Resources - Restricted	-
Net Resources - Capital Assets, Less Related Debt	3,656,946

TOTAL NET RESOURCES 3,622,258

TOTAL LIABILITIES & NET RESOURCES \$ 4,449,309

**39th DAA, Calaveras County Fair
Income Statement
March 31, 2024**

Description	Acct. No.	Actuals 2021	Actuals 2022	Actuals 2023	Current Month	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:									
Admissions Revenue	ADMIS	83,149	288,169	293,590	2,296	2,296	300,000	297,704	1%
Commercial Space Revenue	COMSP	42,608	49,665	60,408	12,085	26,520	75,000	48,480	35%
Carnival Revenue	CARN	29,434	100,088	101,774	4,445	4,445	100,000	95,555	4%
Concession Revenue	CONCE	47,260	120,434	122,823	3,924	9,869	140,000	130,131	7%
Exhibits Revenue	EXREV	19,050	17,451	21,756	18,921	20,937	25,000	4,063	84%
Horse Show Revenue	HSREV	14,320	17,610	10,445	-	1,650	17,500	15,850	9%
Entertainment Revenue	ETREV	-	-	-	-	-	-	-	0%
Miscellaneous Fair Revenue	MFREV	142,925	150,532	149,121	9,200	58,667	177,000	118,333	33%
Interim Revenue	INTRE	304,881	283,838	297,154	25,401	63,113	280,650	217,537	22%
Prior Year Revenue	PYREV	(1,100)	971	118	-	-	-	-	0%
Other Operating Revenue	OTREV	48,695	107,363	214,897	928	1,565	65,270	63,706	2%
TOTAL OPERATING REVENUES		\$ 731,222	\$ 1,136,122	\$ 1,272,087	\$ 77,199	\$ 189,061	\$ 1,180,420	\$ 991,359	16%
OPERATING EXPENDITURES:									
Administration Expense	ADEXP	328,518	378,879	408,733	30,936	101,845	367,700	265,855	28%
Maintenance Expense	MNEXP	279,699	366,817	498,838	38,754	131,154	365,500	234,346	36%
Publicity Expense	PBEXP	18,240	37,520	43,473	2,536	4,902	47,625	42,723	10%
Attendance Expense	ATEXP	56,595	106,536	89,510	1,312	4,314	78,900	74,586	5%
Miscellaneous Fair Expense	MFEXP	64,340	61,035	77,240	425	8,815	72,000	63,185	12%
Interim Expense	INTEX	6,020	4,501	790	-	2,050	2,200	150	93%
Premium Expense	PREXP	6,334	3,460	14,785	4,020	5,050	4,200	(850)	120%
Exhibit Expense	EXEXP	14,372	22,850	16,236	724	4,257	13,950	9,693	31%
Horse Show Expense	HSEXP	15,924	17,918	13,650	-	6,550	16,100	9,550	41%
Entertainment Expense	ETEXP	34,070	134,275	159,819	582	974	167,400	166,426	1%
Equipment Expense	EQUIP	2,340	7,277	9,694	-	-	4,000	4,000	0%
Prior Year Expense	PYEXP	15,208	1,407	(2,653)	(178)	2,448	250	(2,198)	979%
Cash (over/under)	CASOS	(14)	(2,890)	1,548	-	-	200	200	0%
Other Operating Expenses	OTHEX	-	-	-	-	-	2,000	2,000	0%
TOTAL OPERATING EXPENSES		\$ 841,646	\$ 1,139,585	\$ 1,331,663	\$ 79,111	\$ 272,358	\$ 1,142,025	\$ 869,667	24%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION		\$ (110,425)	\$ (3,463)	\$ (59,576)	\$ (1,912)	\$ (83,297)	\$ 38,395	\$ 121,692	-217%
Depreciation	90000	65,969	68,031	102,403	8,326	24,978	81,918	56,940	30%
Pension Expense	96000	3,087	(119,761)	14,136	-	-	-	-	0%
OPEB Expense	96001	85,930	10,418	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION		\$ (265,411)	\$ 37,849	\$ (176,116)	\$ (10,238)	\$ (108,275)	\$ (43,523)	\$ 64,752	249%
State Allocations	31200	407,350	216,000	84,610	-	77,000	95,000	18,000	81%
Fiscal & Admin Assistance (F&E)	31300	156	-	1,393	-	-	-	-	0%
Capital Project Funds	31800	455,855	1,163,878	829,499	-	-	-	-	0%
One-Time Revenue Sources	32500	-	-	-	-	-	-	-	0%
Other Outside Funds	34000	3,207	2,698	17,628	3,917	4,017	-	(4,017)	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION		\$ 756,144	\$ 1,379,112	\$ 873,553	\$ 2,005	\$ (2,280)	\$ 133,395	\$ 135,675	-2%
NET PROFIT/LOSS AFTER DEPRE & PENSION		\$ 601,158	\$ 1,420,425	\$ 757,014	\$ (6,321)	\$ (27,258)	\$ 51,477	\$ 78,735	-53%

39th DAA, Calaveras County Fair
Summary of Operations
March 31, 2024

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2024	29100	413,012
Unrestricted Net Position - Pension	1/1/2024	29400	(341,149)
Net Resources-Restricted	1/1/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2024	29000	3,522,069
Prior Year Adjustment (FY 21/22 GASB 68 Pension Adj)	1/1/2024		(14,136)
TOTAL NET RESOURCES, Beginning			\$ 3,579,795
RESOURCES ACQUIRED:			
Operating Revenues	3/31/2024	various	189,061
State (Local/Base) Allocation(s) (F&E)	3/31/2024	31200	77,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	3/31/2024	31300	-
Capital Project Reimbursement Funds	3/31/2024	31900	-
One-time Revenue Sources (fire camp, sale of property)	3/31/2024	32500	-
Contributions from Other Gov't (non-F&E) Sources	3/31/2024	33000	-
Other (e.g. Flex Capital)	3/31/2024	34000	4,017
TOTAL RESOURCES ACQUIRED			270,078
RESOURCES APPLIED:			
Operating Expenditures	3/31/2024	various	272,358
Depreciation Expense	3/31/2024	90000	24,978
Pension Expense	3/31/2024	96000	-
OPEB Expense	3/31/2024	96001	-
TOTAL RESOURCES APPLIED			297,336
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			(27,258)
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	3/31/2024	29100	250,877
Unrestricted Net Position - Pension/OPEB	3/31/2024	29400	(355,285)
Net Resources-Restricted	3/31/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	3/31/2024	29000	3,656,946
TOTAL NET RESOURCES, Ending			\$ 3,552,538
Unrestricted Reserve Percentage			92.11%

39th DAA, Calaveras County Fair
Statement of Net Position
March 31, 2024

ASSETS

CURRENT ASSETS

Cash	264,717
JLA Cash	114,855
Accounts Receivable	60,166
JLA Accounts Receivable	20,681
Accounts Receivable - Investment	11,519
Deferred Expenses	91,937
JLA Deferred Expense	11,331

TOTAL CURRENT ASSETS 575,207

FIXED ASSETS

Land	71,698
Construction in Progress	2,779,729
Buildings & Improvements	665,510
Equipment	140,009

TOTAL FIXED ASSETS 3,656,946

DEFERRED INFLOWS OF RESOURCES

Deferred Outflows of Resources - Pension	206,905
Deferred Outflows of Resources - OPEB	10,251

TOTAL DEFERRED OUTFLOWS OF RESOURCES 217,156

TOTAL ASSETS \$ 4,449,309

LIABILITIES & NET RESOURCES

LIABILITIES

Special Events Insurance Payable	240
Accounts Payable	172,188
JLA Accounts Payable	4,193
Payroll Withholdings	1,297
Deferred Revenue	11,519
Other Liabilities	4,205
Guarantee Deposits	400
Compensated Absences Liability	18,949
Long-Term Loans	-
Loan Payable - SB 84	41,618
JLA Line of Credit	-
JLA Consignment	-
Net Pension Liability	455,526
Net OPEB Liability	90,341

TOTAL LIABILITIES 800,476

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pension	10,316
Deferred Inflows of Resources - OPEB	16,258

TOTAL DEFERRED INFLOWS OF RESOURCES 26,575

NET RESOURCES

Junior Livestock Auction Reserve	69,720
Net Resources - Unrestricted	250,877
Unrestricted Net Position - Pension/OPEB	(355,285)
Net Resources - Restricted	-
Net Resources - Capital Assets, Less Related Debt	3,656,946

TOTAL NET RESOURCES 3,622,258

TOTAL LIABILITIES & NET RESOURCES \$ 4,449,309

**39th DAA, Calaveras County Fair
Income Statement
March 31, 2024**

Description	Acct. No.	Actuals 2021	Actuals 2022	Actuals 2023	Current Month	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:									
Admissions Revenue	ADMIS	83,149	288,169	293,590	2,296	2,296	300,000	297,704	1%
Commercial Space Revenue	COMSP	42,608	49,665	60,408	12,085	26,520	75,000	48,480	35%
Carnival Revenue	CARN	29,434	100,088	101,774	4,445	4,445	100,000	95,555	4%
Concession Revenue	CONCE	47,260	120,434	122,823	3,924	9,869	140,000	130,131	7%
Exhibits Revenue	EXREV	19,050	17,451	21,756	18,921	20,937	25,000	4,063	84%
Horse Show Revenue	HSREV	14,320	17,610	10,445	-	1,650	17,500	15,850	9%
Entertainment Revenue	ETREV	-	-	-	-	-	-	-	0%
Miscellaneous Fair Revenue	MFREV	142,925	150,532	149,121	9,200	58,667	177,000	118,333	33%
Interim Revenue	INTRE	304,881	283,838	297,154	25,401	63,113	280,650	217,537	22%
Prior Year Revenue	PYREV	(1,100)	971	118	-	-	-	-	0%
Other Operating Revenue	OTREV	48,695	107,363	214,897	928	1,565	65,270	63,706	2%
TOTAL OPERATING REVENUES		\$ 731,222	\$ 1,136,122	\$ 1,272,087	\$ 77,199	\$ 189,061	\$ 1,180,420	\$ 991,359	16%
OPERATING EXPENDITURES:									
Administration Expense	ADEXP	328,518	378,879	408,733	30,936	101,845	367,700	265,855	28%
Maintenance Expense	MNEXP	279,699	366,817	498,838	38,754	131,154	365,500	234,346	36%
Publicity Expense	PBEXP	18,240	37,520	43,473	2,536	4,902	47,625	42,723	10%
Attendance Expense	ATEXP	56,595	106,536	89,510	1,312	4,314	78,900	74,586	5%
Miscellaneous Fair Expense	MFEXP	64,340	61,035	77,240	425	8,815	72,000	63,185	12%
Interim Expense	INTEX	6,020	4,501	790	-	2,050	2,200	150	93%
Premium Expense	PREXP	6,334	3,460	14,785	4,020	5,050	4,200	(850)	120%
Exhibit Expense	EXEXP	14,372	22,850	16,236	724	4,257	13,950	9,693	31%
Horse Show Expense	HSEXP	15,924	17,918	13,650	-	6,550	16,100	9,550	41%
Entertainment Expense	ETEXP	34,070	134,275	159,819	582	974	167,400	166,426	1%
Equipment Expense	EQUIP	2,340	7,277	9,694	-	-	4,000	4,000	0%
Prior Year Expense	PYEXP	15,208	1,407	(2,653)	(178)	2,448	250	(2,198)	979%
Cash (over/under)	CASOS	(14)	(2,890)	1,548	-	-	200	200	0%
Other Operating Expenses	OTHEX	-	-	-	-	-	2,000	2,000	0%
TOTAL OPERATING EXPENSES		\$ 841,646	\$ 1,139,585	\$ 1,331,663	\$ 79,111	\$ 272,358	\$ 1,142,025	\$ 869,667	24%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION		\$ (110,425)	\$ (3,463)	\$ (59,576)	\$ (1,912)	\$ (83,297)	\$ 38,395	\$ 121,692	-217%
Depreciation	90000	65,969	68,031	102,403	8,326	24,978	81,918	56,940	30%
Pension Expense	96000	3,087	(119,761)	14,136	-	-	-	-	0%
OPEB Expense	96001	85,930	10,418	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION		\$ (265,411)	\$ 37,849	\$ (176,116)	\$ (10,238)	\$ (108,275)	\$ (43,523)	\$ 64,752	249%
State Allocations	31200	407,350	216,000	84,610	-	77,000	95,000	18,000	81%
Fiscal & Admin Assistance (F&E)	31300	156	-	1,393	-	-	-	-	0%
Capital Project Funds	31800	455,855	1,163,878	829,499	-	-	-	-	0%
One-Time Revenue Sources	32500	-	-	-	-	-	-	-	0%
Other Outside Funds	34000	3,207	2,698	17,628	3,917	4,017	-	(4,017)	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION		\$ 756,144	\$ 1,379,112	\$ 873,553	\$ 2,005	\$ (2,280)	\$ 133,395	\$ 135,675	-2%
NET PROFIT/LOSS AFTER DEPRE & PENSION		\$ 601,158	\$ 1,420,425	\$ 757,014	\$ (6,321)	\$ (27,258)	\$ 51,477	\$ 78,735	-53%

39th DAA, Calaveras County Fair

Revenue Report

March 31, 2024

Description	Acct. No.	Actuals 2023	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
ADMISSIONS TO GROUNDS:						
Admission	40000-00-100	189,651	2,296	300,000	297,704	1%
Discounted Admission	40100-00-100	103,939	-	-	-	0%
TOTAL ADMISSION TO GROUNDS		\$ 293,590	\$ 2,296	\$ 300,000	\$ 297,704	1%
INDUSTRIAL & COMMERCIAL SPACE:						
Commercial Space	41000-00-100	60,408	26,520	75,000	48,480	35%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		\$ 60,408	\$ 26,520	\$ 75,000	\$ 48,480	35%
CARNIVAL REVENUE:						
Carnival	40500-00-100	101,774	4,445	100,000	95,555	4%
TOTAL CARNIVAL REVENUE		\$ 101,774	\$ 4,445	\$ 100,000	\$ 95,555	4%
CONCESSION REVENUE:						
Food Concession	42100-00-100	83,792	9,869	100,000	90,131	10%
Non-Food Concession	42200-00-100	39,031	-	40,000	40,000	0%
TOTAL CONCESSION REVENUE		\$ 122,823	\$ 9,869	\$ 140,000	\$ 130,131	7%
EXHIBIT REVENUE:						
Entry Fees	43000-80-100	19,996	1,825	20,000	18,175	9%
Donation (Fundraiser) - Saddle Queen	48810-80-110	150	19,112	5,000	(14,112)	382%
TOTAL EXHIBIT REVENUE		\$ 20,146	\$ 20,937	\$ 25,000	\$ 4,063	84%
HORSE SHOW REVENUE:						
Entry Fees - Western Horse Show	43000-40-150	8,995	-	10,000	10,000	0%
Misc Other Revenue - Horse Show	48700-40-150	-	-	-	-	0%
Sponsorship - Horse Show	48800-40-150	1,450	1,650	7,500	5,850	22%
TOTAL HORSE SHOW REVENUE		\$ 10,445	\$ 1,650	\$ 17,500	\$ 15,850	9%
ENTERTAINMENT FAIR REVENUE						
Box Seat Sales	40000-75-100	-	-	-	-	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ -	\$ -	\$ -	\$ -	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)						
Merchandise Sales	42210-00-100	-	-	-	-	0%
Sanction Fees	43500-00-100	-	-	-	-	0%
Parking Revenue	45000-00-100	51,885	-	50,000	50,000	0%
Camping Fees	46500-00-100	25,235	23,392	35,000	11,608	67%
Misc Fair time Revenue	48700-00-100	271	-	15,000	15,000	0%
Sponsorship	48800-00-100	69,380	35,275	75,000	39,725	47%
Donation	48810-00-100	2,350	-	2,000	2,000	0%
TOTAL MISCELLANEOUS FAIR		\$ 149,121	\$ 58,667	\$ 177,000	\$ 118,333	33%

39th DAA, Calaveras County Fair

Revenue Report

March 31, 2024

Description	Acct. No.	Actuals 2023	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
INTERIM REVENUE						
Food Concession	42100-00-300	-	-	-	-	0%
Full Time RV Park Rent	43400-00-300	78,025	24,400	75,000	50,600	33%
Parking Revenue	45000-00-300	385	325	400	75	81%
Rental of Buildings	46100-00-300	63,249	14,874	40,000	25,126	37%
Long Term Rentals	46110-00-300	2,250	-	18,500	18,500	0%
Grounds Rental	46200-00-300	125,715	18,265	120,000	101,735	15%
RV Off Season	46210-00-300	26,250	4,502	25,000	20,498	18%
RV Storage	46220-00-300	1,260	245	1,250	1,005	20%
Reimburse Cleaning Charges	48500-00-300	-	-	-	-	0%
Other Revenue	48700-00-300	20	502	500	(2)	100%
TOTAL INTERIM REVENUE		\$ 297,154	\$ 63,113	\$ 280,650	\$ 217,537	22%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	118	-	-	-	0%
TOTAL PRIOR YEAR REVENUE		\$ 118	\$ -	\$ -	\$ -	0%
OTHER OPERATING REVENUE						
ATM Commission	41500-00-000	743	907	-	(907)	0%
Other Income	48700-00-000	12,329	12	15,000	14,988	0%
Interest Earnings	48710-00-000	265	71	170	100	41%
CFSA Insurance	48720-00-000	128	-	100	100	0%
Donations/Sponsorships (Gen)	48810-00-000	201,432	575	50,000	49,425	1%
TOTAL OTHER OPERATING REVENUE		\$ 214,897	\$ 1,565	\$ 65,270	\$ 63,706	2%

**39th DAA, Calaveras County Fair
Expense Report
March 31, 2024**

Description	Acct. No.	Actuals 2023	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
ADMINISTRATION EXPENSE						
Salaries & Wages - Permanent	50000-11-000	108,812	27,924	95,000	67,076	29%
Salaries & Wages - Temporary	50100-11-000	58,587	12,062	50,000	37,938	24%
Compensated Leave	50300-11-000	(3,096)	-	5,000	5,000	0%
Employee Benefits	51000-11-000	12,120	2,555	12,000	9,445	21%
PERS Employer Contribution	51010-11-000	49,247	12,535	40,000	27,465	31%
OPEB Employer Contribution	51020-11-000	-	651	-	(651)	0%
Payroll Taxes	51100-11-000	11,839	2,959	11,000	8,041	27%
Workers Comp Insurance	51200-11-000	12,146	2,531	12,000	9,469	21%
Unemployment Insurance	51300-11-000	137	-	200	200	0%
Current Year Bad Debt	53000-11-000	-	-	-	-	0%
Bank fees and CC Charges	54000-11-000	15,435	3,058	13,000	9,942	24%
Director's Expense	56000-11-000	4,927	-	5,000	5,000	0%
Dues & Subscription	57000-11-000	2,837	2,995	3,000	5	100%
Liability Insurance	60000-11-000	37,292	10,255	32,000	21,745	32%
Revenue Protection	60020-11-000	-	-	-	-	0%
Junior Fairboard Expense	65000-11-200	976	-	1,000	1,000	0%
Other Misc Expense	65000-11-000	9,866	3,706	3,500	(206)	106%
Postage	67000-11-000	2,706	671	2,500	1,829	27%
Professional Services	69000-11-000	56,065	10,698	48,000	37,302	22%
Audit Expense	69030-11-000	3,250	-	10,000	10,000	0%
Office Supplies & Expenses	ADSUP	15,899	2,630	16,000	13,370	16%
Telephone	75000-11-000	6,342	1,382	5,000	3,618	28%
Internet	75010-11-000	-	-	-	-	0%
Travel Expense	77000-11-000	3,347	5,231	3,500	(1,731)	149%
TOTAL ADMINISTRATION EXPENSE		\$ 408,733	\$ 101,845	\$ 367,700	\$ 265,855	28%
MAINTENANCE & GENERAL OPERATIONS						
Salaries & Wages - Temporary	50100-12-000	112,361	31,173	90,000	58,827	35%
Employee Benefits	51000-12-000	-	-	-	-	0%
PERS Employer Contribution	51010-12-000	23,385	6,410	19,000	12,590	34%
Payroll Taxes	51100-12-000	6,312	1,702	6,000	4,298	28%
Workers Comp Insurance	51200-12-000	7,847	1,956	7,500	5,544	26%
Light, Heat, Water and Power	UTILI	118,532	44,764	110,000	65,236	41%
Maint of Bldgs/Grounds - Supplies & Expense	MNSUP	27,111	8,315	28,000	19,685	30%
Maintenance Equipment	64010-12-000	9,495	4,581	7,000	2,419	65%
Special Repairs & Maintenance	64020-12-000	95,835	10,577	25,000	14,423	42%
Misc Expense	65000-12-000	-	136	-	(136)	0%
Professional Services	69000-12-000	65,942	9,758	45,000	35,242	22%
Rental Equipment	72000-12-000	-	-	-	-	0%
Maintenance of Equipment - Gas/Oil	74040-12-000	4,510	1,604	5,000	3,396	32%
Trash Removal, Clean up	78000-12-000	27,509	10,179	23,000	12,821	44%
TOTAL MAINTENANCE EXPENSE		\$ 498,838	\$ 131,154	\$ 365,500	\$ 234,346	36%

Expenses

39th DAA, Calaveras County Fair

Expense Report

March 31, 2024

Description	Acct. No.	Actuals 2023	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
Publicity Expense						
Salaries & Wages - Perm.	50000-13-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-13-100	-	-	1,000	1,000	0%
Employee Benefits	51010-13-100	-	-	-	-	0%
PERS Employer Contribution	51000-13-100	-	-	-	-	0%
Payroll Taxes	51100-13-100	-	-	25	25	0%
Worker's Comp Insurance	51200-13-100	-	-	100	100	0%
Advertising	52000-13-100	5,245	-	18,000	18,000	0%
Other	65000-13-100	7,443	-	500	500	0%
Professional Services	69000-13-100	18,647	1,482	18,000	16,518	8%
Public Relations	70000-13-100	-	-	-	-	0%
Supplies & Expenses	74000-13-100	6,239	3,419	4,000	581	85%
Sponsors Expenses	79000-13-100	5,899	-	6,000	6,000	0%
TOTAL PUBLICITY EXPENSE		\$ 43,473	\$ 4,902	\$ 47,625	\$ 42,723	10%
ATTENDANCE OPERATIONS						
Salaries & Wages - Perm.	50000-70-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-70-100	1,411	-	1,500	1,500	0%
Employee Benefits	51000-70-100	-	-	-	-	0%
PERS Employer Contribution	51010-70-100	-	-	-	-	0%
Payroll Taxes	51100-70-100	20	-	400	400	0%
Worker's Comp Insurance	51200-70-100	46	-	500	500	0%
Professional Services	69000-70-100	39,480	-	43,000	43,000	0%
Land Rental	72000-70-100	2,241	-	8,500	8,500	0%
Supplies & Expense	74000-70-100	46,312	4,314	25,000	20,686	17%
TOTAL ATTENDANCE OPERATIONS		\$ 89,510	\$ 4,314	\$ 78,900	\$ 74,586	5%
MISCELLANEOUS FAIR EXPENSE						
Exhibit Guide	59000-00-100	6,764	8,133	7,000	(1,133)	116%
Other Misc Fairtime Expense	65000-00-100	21,024	682	20,000	19,318	3%
Misc Fair % Paid to Contractor	69000-00-100	18,696	-	20,000	20,000	0%
Misc Fair - Booths, Decor, Tent Rental	72000-00-100	-	-	-	-	0%
Rental of Equipment	72010-00-100	20,670	-	20,000	20,000	0%
Sponsorships	79000-00-100	10,085	-	5,000	5,000	0%
TOTAL MISCELLANEOUS FAIR		\$ 77,240	\$ 8,815	\$ 72,000	\$ 63,185	12%
INTERIM EXPENSE						
Salaries & Wages - Temp	50100-00-300	-	-	-	-	0%
Employee Benefits	51000-00-300	-	-	-	-	0%
PERS Employer Contribution	51010-00-300	-	-	-	-	0%
Payroll Taxes	51100-00-300	-	-	-	-	0%
Worker's Comp Insurance	51200-00-300	-	-	-	-	0%
Advertising	52000-00-300	180	2,050	200	(1,850)	1025%
Other Misc Expense - Interim	65000-00-300	610	-	2,000	2,000	0%
TOTAL INTERIM EXPENSES		\$ 790	\$ 2,050	\$ 2,200	\$ 150	93%

Expenses

39th DAA, Calaveras County Fair
Expense Report
March 31, 2024

Description	Acct. No.	Actuals 2023	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
Premium Expense (Excluding Horse Show)						
Premium Cash Awards	66000-85-100	2,178	-	2,200	2,200	0%
Trophies, Medals, Ribbons	66010-85-100	8,030	1,380	1,500	120	92%
Sponsored Cash Awards	66020-85-100	-	-	-	-	0%
Other Awards	66030-85-100	-	-	500	500	0%
Buckles	66040-85-100	-	-	-	-	0%
Premium - Awards - Saddle Queen	66010-85-110	4,577	3,670	-	(3,670)	0%
TOTAL PREMIUM EXPENSE		\$ 14,785	\$ 5,050	\$ 4,200	\$ (850)	120%
EXHIBIT EXPENSE						
Salaries & Wages - Temp	50100-80-100	3,707	-	4,000	4,000	0%
Employee Benefits	51000-80-100	-	-	-	-	0%
PERS Employer Contribution	51010-80-100	-	-	-	-	0%
Payroll Taxes	51100-80-100	235	-	250	250	0%
Worker's Comp Insurance	51200-80-100	188	-	200	200	0%
Misc Other Expenses	65000-80-100	1,210	3,501	500	(3,001)	700%
Professional Services	69000-80-100	1,000	-	1,200	1,200	0%
Judges - Frog Jump	69010-80-100	2,758	-	3,000	3,000	0%
Tents & Booth Rentals	72000-80-100	5,485	-	3,000	3,000	0%
Supplies & Expense	74000-80-100	1,652	756	1,800	1,044	42%
TOTAL EXHIBIT EXPENSE		\$ 16,236	\$ 4,257	\$ 13,950	\$ 9,693	31%
HORSE SHOW EXPENSE (Excluding Premiums)						
Insurance	60000-40-150	-	-	-	-	0%
Cash Awards	66000-40-150	5,600	-	5,600	5,600	0%
Sponsored Trophies, Medal, & Ribbons	66010-40-150	-	-	-	-	0%
Horse Show - Western Horse - Buckles	66040-40-150	4,370	6,550	5,000	(1,550)	131%
Professional Services	69000-40-150	-	-	1,000	1,000	0%
Judges	69010-40-150	-	-	-	-	0%
Cattle	69020-40-150	3,680	-	4,000	4,000	0%
Supplies & Expenses	74000-40-150	-	-	500	500	0%
TOTAL HORSE SHOW EXPENSE		\$ 13,650	\$ 6,550	\$ 16,100	\$ 9,550	41%
FAIR ENTERTAINMENT EXPENSE						
Salaries & Wages - Temp	50100-75-100	7,959	-	6,000	6,000	0%
Employee Benefits	51000-75-100	-	-	-	-	0%
PERS Employer Contribution	51010-75-100	-	-	-	-	0%
Payroll Taxes	51100-75-100	250	-	200	200	0%
Worker's Comp Insurance	51200-75-100	294	-	200	200	0%
Small Stages, Strolling	58000-75-100	27,975	567	31,000	30,433	2%
Main Stage, Derby, Frog Jump	58010-75-100	56,003	298	60,000	59,702	0%
Rodeo	58020-75-100	26,136	-	20,000	20,000	0%
Professional Services	69000-75-100	31,176	93	30,000	29,907	0%
Supplies & Expenses	74000-75-100	10,026	16	20,000	19,984	0%
TOTAL FAIRTIME ATTRACTIONS		\$ 159,819	\$ 974	\$ 167,400	\$ 166,426	1%

Expenses

39th DAA, Calaveras County Fair
Expense Report
March 31, 2024

Description	Acct. No.	Actuals 2023	Current YTD 3/31/24	Budget 2024	Balance of Budget	% Used 2024
EQUIPMENT EXPENSE						
Non Capitalized(cost less than \$5000 and life less than one year						
Equipment Funded by Fair	87500-00-000	9,694	-	4,000	4,000	0%
TOTAL EQUIPMENT EXPENSE		\$ 9,694	\$ -	\$ 4,000	\$ 4,000	0%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT						
Prior Year Adjustments	80000-00-000	(2,653)	2,448	250	(2,198)	979%
TOTAL PRIOR YEAR OPERATING EXPENSE		\$ (2,653)	\$ 2,448	\$ 250	\$ (2,198)	979%
CASH SHORTAGES & OVERAGES						
Cash +/- Interim	85000-00-000	1,548	-	200	200	0%
TOTAL CASH (OVER)/UNDER		\$ 1,548	\$ -	\$ 200	\$ 200	0%
OTHER OPERATING EXPENSE						
Other Operating Expense	65000-00-000	-	-	2,000	2,000	0%
TOTAL OTHER OPERATING EXPENSE		\$ -	\$ -	\$ 2,000	\$ 2,000	0%
DEPRECIATION EXPENSE						
Depreciation	90000-00-000	102,403	24,978	81,918	56,940	30%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ 102,403	\$ 24,978	\$ 81,918	\$ 56,940	30%
PENSION EXPENSE						
Pension Expense	96000-00-000	14,136	-	-	-	0%
TOTAL PENSION EXPENSE		\$ 14,136	\$ -	\$ -	\$ -	0%
OPEB EXPENSE						
OPEB Expense	96001-00-000	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ -	\$ -	\$ -	\$ -	0%

**39th DAA, Calaveras County Fair
Junior Livestock Auction
March 31, 2024**

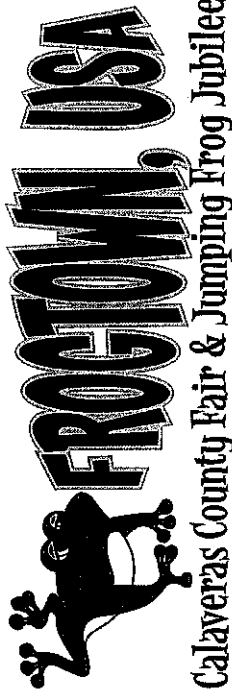
DETAIL	Account Number	Actual 2023	Current YTD 3/31/24	
BEGINNING RESOURCES:	1/1/2024	25100-30-120	\$ 101,364	\$ 76,938
AUCTION REVENUES:				
Commisson	41500-30-120	75,386	0	
Entry Fees	43000-30-120	0	0	
Sponsorship	48000-30-120	30,924	6,068	
Other Misc Revenue	48700-30-120	24,336	781	
Interest Revenue	48710-30-120	37	5	
Prior Year Revenue	49000-30-120	145	0	
TOTAL REVENUES		130,827	6,854	
AUCTION EXPENDITURES:				
Salaries & Wages - Temp	50100-30-120	19,660	7,656	
Employee Benefits	51000-30-120	0	0	
PERS Employer Contribution	51010-30-120	0	0	
Payroll Taxes	51100-30-120	285	111	
Workers Comp	51200-30-120	1,190	472	
Publicity and Marketing	52000-30-120	0	0	
Current Year Bad Debt	53000-30-120	0	0	
Bank Fees and CC Charges	54000-30-120	14,999	99	
Other Misc Expense	65000-30-120	13,644	2,496	
Payment to Sellers	65010-30-120	0	0	
Awards	66000-30-120	9,699	0	
Professional Services	69000-30-120	15,589	0	
Lease & Rentals	72000-30-120	0	0	
Supplies & Expenses	74000-30-120	73,014	3,238	
Prior Year Expense	80000-30-120	47	0	
Cash Over/Short	85000-30-120	710	0	
Capital Project Expenses	94600-30-120	6,419	0	
TOTAL EXPENDITURES		155,254	14,072	
NET JLA INCOME		(24,426)	(7,217)	
ENDING RESOURCES:	3/31/2024	25100-30-120	\$ 76,938	\$ 69,720

39th DAA, Calaveras County Fair

Capital Assets

March 31, 2024

DESCRIPTION	Date	Balance
PROPERTY, PLANT & EQUIPMENT AS OF:	1/1/2024	\$ 6,917,651
ACQUISITIONS OF FIXED ASSETS:		
Land	19100-00-000	-
Buildings & Improvements:	19200-00-000	-
Construction in Progress:		
Sewer Project	19000-00-902	159,855
Underground Sprinkler System	19000-00-906	-
Chip & Seal Project	19000-00-907	-
Cattlemen's Park Pavillion	19000-00-912	-
CPPA Electric Upgrade	19000-00-914	-
Mark Twain Roof	19000-00-915	-
Equipment	19300-00-000	-
Other Fixed Assets		
Other (provide description):		
TOTAL ACQUISITIONS OF FIXED ASSETS		159,855
DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land		
Buildings & Improvements		
Equipment		
Other Fixed Assets		
Other (provide description):		
TOTAL DISPOSITIONS OF FIXED ASSETS		-
PROPERTY, PLANT & EQUIPMENT AS OF:	3/31/2024	\$ 7,077,507
DEPRECIATION:		
Accumulated Depreciation as of:	1/1/2024	\$ 3,395,583
Less: A/D on Dispositions of Fixed Assets above		
Add: Monthly Depreciation Expense	90000-00-000	24,978
ACCUMULATED DEPRECIATION as of:	3/31/2024	\$ 3,420,561
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	3/31/2024	\$ 3,656,946
DEBT (ASSOCIATED WITH FIXED ASSETS)	3/31/2024	-
NET RESOURCES-CAPITAL ASSETS (less related debt):	3/31/2024	\$ 3,656,946



June 24

Contract # Interim	Contractors Name	Contract Amount	Type of Event	Hazardous (Yes or No)	CFSA Transmittal # (if over \$15,000 and non-hazardous)	CFSA Transmittal # (if hazardous)	Certificate, SEP or other
24-21	Bret Harte High School Senior Social	\$400	Games, food and entertainment	Yes			Certificate
24-06	Chelsie McDaniel	\$500	Graduation	No		x	
24-16	Crystal Molina	\$500	Graduation	No		x	
23-77	Mother Dairy Goat Association	\$1,000	Goat Show	No		x	
24-19	Kokanee Power	\$1,100	Fishing Dinner	No			Certificate
24-22	Calaveras Arts Council	\$300	Music in the Park	No			Certificate
24-23	Sh McGill Singh	\$700	Dinner Celebration	No		X	

Rental Policy

Rentals may be waived in certain situations in lieu of service to the Association, as part of sponsorship, volunteer work, employment or service contracts. This is at the discretion of the CEO.

School activities that are not revenue generating will receive a 25% discount on the rental rack price.

Not for profit organizations and friends of the fair members will receive a 10% off the rental rack price.

DRAFT

RE: Settlement

Marcos Munoz <MMunoz@calaverascounty.gov>

Mon 6/10/2024 8:44 AM

To: Laurie Giannini <laurie@frogtown.org>

Good Morning Laurie,

The BOS approved \$1,000,000 in appropriations to the Fairgrounds with a spend date of 12/31/2023. Regardless if money is reimbursed, the appropriation amount does not change. The budget is approved at that expenditure level. For the Fairgrounds, the \$1,000,000 expenditure level was reached. All reimbursements were deposited into the PG& account and have rolled up into contingencies. Per Board policy, contingencies can only be accessed with BOS approval

Tomorrow, I will be presenting our budget for FY 2024-25 to the BOS. One of the items I will be looking for direction on, now that the timeframe of 12/31/2023 has passed, is the PG&E settlement fund contingencies and where they would like to see it budgeted. There are no specific projects I will be recommending, but I will be suggesting either a disaster fund to cash flow future disasters, into our Capital Fund for the Board to use on future projects, or if the Board can simply continue to keep it in the PG&E fund. Of course, the Board may have other options.

Marcos Munoz
Assistant County Administrative Officer
County of Calaveras
209 754-6025

From: Laurie Giannini <laurie@frogtown.org>

Sent: Friday, June 7, 2024 5:05 PM

To: Marcos Munoz <MMunoz@calaverascounty.gov>

Subject: Settlement

CAUTION: This email comes from outside the County. Do not click on links or open attachments unless you recognize the sender and know the content is safe. If you are unsure, use the Phish Alert button.

Hi,
I am wondering how the reimbursement checks played into this the Fair reaching \$1,000,000.
Please advise,
Laurie

[Get Outlook for iOS](#)

Re: Settlement

Laurie Giannini <laurie@frogtown.org>

Mon 6/10/2024 3:35 PM

To: Marcos Munoz <MMunoz@calaverascounty.gov>

Bcc: Amanda Folendorf <afolendorf@co.calaveras.ca.us>; Martin Huberty <martin@gocalaveras.com>; Jack Garamendi <JGaramendi@calaverascounty.gov>

Hi Marcos,

I want to thank you for the response. I think where my board is going to have a problem is the funds that we sent back to the county from our grant. The million dollars was administered by the county, but it belonged to the fairgrounds. It was our money. We worked hard with your legal consultant, dealt with PGE inspectors and more.

We stepped up when no one else could with no assistance from anyone at the County. We housed 800 animals, 300+ evacuees, fed them, arranged medical aid for humans and animals, washers and dryers and fed evacuees for days. We dealt with a suicide. We had the fire camp. Many of our own homes were in the burn zone.

Post-fire we had animals for 10 months. Distributed feed and supplies for months. We had displaced residents living in the RV park for 18 months at no charge.

Upon reflection we should have filed our own suit. However, after talking to the consultant and because we had such a great relationship with the county, including the fairgrounds in the county's suit made sense.

This is disheartening and disappointing.

Laurie

Laurie Giannini
CEO - Fair Manager