



March 15, 2024

TO: Board of Directors
FROM: Christina Estrada, Interim CEO
SUBJECT: Board of Directors Meeting

The March Regular Board of Directors Meeting has been scheduled for **Tuesday, March 26, 2024 @ 12 Noon** on the second floor of Fresno County Historical Museum.

The following documents are enclosed:

1. March 26, 2024, Board Agenda
2. Regular Board Meeting Minutes of 2/27/2024
3. Financial Progress Report
4. Paid Sick Leave policy
5. Credit Card policy
6. Board Meeting Recording policy

If you have any questions, feel free to call the Office.

CE;tw



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MERRILL AWARD WINNER





**21st DISTRICT AGRICULTURAL ASSOCIATION
BIG FRESNO FAIR**

1121 S. Chance Avenue, Fresno CA 93702 (559) 650-3247
Email: info@fresnofair.com Website: www.fresnofair.com

BOARD MEETING NOTICE

The Board of Directors of the 21st District Agricultural Association will be holding a regular monthly Fair Board meeting on

TUESDAY, March 26, 2024, at 12 Noon

The Big Fresno Fair – Fresno County Historical Museum, 2nd Floor.

MISSION STATEMENT

“TO PROVIDE QUALITY EXPERIENCES FOR THE COMMUNITY”
-CELEBRATE, EDUCATE AND HAVE FUN-

NOTE

Please be informed that any member of the public has a right and is invited to participate during this public meeting and may address the Board either during the “Public Comments” portion and/or during the discussion of any particular item listed on the agenda.

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

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 21st District Agricultural Association Board meeting may request assistance at the Fair Office, 1121 S. Chance Ave., or by calling 559-650-3247, during normal business hours of 9:00 a.m. to 4:00 p.m. Monday through Thursday. Requests should be made one (1) week in advance whenever possible.

¹ Persons with disabilities who may require accommodation to attend the meeting are requested to contact the Fair office at (559) 650-3247.

² Questions regarding agenda items should be directed to the Fair office at (559) 650-3247.

³ Public notices required by Government Code – Section 11125(a) is available for viewing at www.fresnofair.com

The agenda for the regular meeting will consist of the following matters:

AGENDA

1. **CALL TO ORDER:**
2. **PLEDGE OF ALLEGIANCE:**
3. **INTRODUCTION OF STAFF AND GUESTS:**
4. **ROLL CALL OF DIRECTORS AND DECLARATION OF QUORUM:**
Terry Gonsalves, President; Gary Chahil Vice President; Frank Flores, Secretary/Treasurer; Linda Mae Balakian Hunsucker, Jerry Pacheco, Annalisa Perea, Chuck Riojas, and Larry Salinas.
5. **PUBLIC COMMENT:**

Public comment is a right granted to the public. It is reserved for items that are not listed on the agenda, but under this Board's jurisdiction. Please be informed that public participation under public comment will be limited to five (5) minutes per speaker and in accordance with state law, the Board will not comment or otherwise consider such public comment item for business until and unless such item has been properly listed on the agenda at a future meeting.
6. **MINUTES: *(Action by the Board)***
 - a. Approve Board Minutes:
 1. Regular Board Meeting 02/27/2024
7. **ACKNOWLEDGE CONSENT AGENDA: (colored pages) Item #18 thru Item #26**
8. **PROGRAM REPORT: *(Informational)***
 - a. None
9. **STAFF REPORT: *(Informational)***
 - a. Report on CARF/CHRB Meeting
 - b. Report on Satellite Racing
 - c. Report on Interim Events
 - d. Report on Entertainment
10. **COMMITTEE REPORTS: *(Action by the Board)***
 - a. Finance Committee
 - Acknowledge Financial Reports from Price Paige & Company.

11. OLD BUSINESS: *(Informational/Action by the Board)*

a. None

12. NEW BUSINESS: *(Action by the Board)*

- a. Review and approve Paid Sick Leave Policy for temporary employees.
- b. Review and approve Credit Card Policy.
- c. Review and approve Board Meeting Recording Policy.

13. CORRESPONDENCE: *(Informational)*

a. None

14. MANAGER'S UPDATE: *(Informational)*

15. BOARD RECOMMENDATION FOR FUTURE AGENDA ITEMS:

16. FOR YOUR INFORMATION:

Next Board Meeting - April 23, 2024, 12 Noon

17. ADJOURNMENT:

Item #18 thru Item #23 **ACKNOWLEDGE THE FOLLOWING RENTAL AGREEMENTS FOR 2024: REVENUE AGREEMENTS**

Item #	18	4/9/2024 to 4/11/2024	Masjid Fresno	Religious Event IC Bldg	\$3,720.00
Item #	19	4/26/2024 to 4/28/2024	Tom Means	Pygmy Goat Show Livestock	\$1,535.48
Item #	20	4/27/2024	The Childrens Movement of Fresno	Community Meeting Ag Bldg, IE Bldg and Gem & Mineral	\$4,825.50
Item #	21	5/18/2024	Jimmy Delatorre	Wedding Gem & Mineral	\$911.00
Item #	22	6/30/2024	Cornerstone Church	Celebrate America Commerce, IC Bldg, AG Bldg and Pavillion	\$14,599.50
Item #	23	11/16/2024	Deaf & Hard of Hearing Service Center	Valley Deaf Festival Junior Exhibits	\$3,159.00

Item #24 thru Item #26 **ACKNOWLEDGE THE FOLLOWING CONCESSION AGREEMENTS FOR 2024: REVENUE AGREEMENTS**

Item #	24	Wetzel's Pretzels	Sale of Pretzels and beverages	25%	Spring Home & Garden Show
Item #	25	Heavenly Freeze	Sale of Ice cream and Italian ice	25%	Cali-Creamin
Item #	26	Aguas Lokkas Y Mas	Aguas frescas	25%	Cali-Creamin

MINUTES
21ST DISTRICT AGRICULTURAL ASSOCIATION
BIG FRESNO FAIR
BOARD OF DIRECTORS MEETING
February 27, 2024 AT 12:00 PM

Please be informed that any member of the public has the right and is invited to participate during this public meeting and may address the Board either during the "Public Comments" portion and/or during the discussion of any item listed on the agenda. Public Comment is a right granted to the public. It is reserved for items not listed on the agenda but are under this Board's jurisdiction. Please be informed that public participation under Public Comment will be limited to five (5) minutes per speaker, and in accordance with state law; the Board will not comment or otherwise consider such public comment item for business until and unless such item has been properly listed on the agenda at a future meeting.

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

ITEM #1. CALL TO ORDER:

The meeting was called to order at 12:00 p.m. by President Gonsalves.

ITEM #2. PLEDGE OF ALLEGIANCE:

Victor Felan opened the meeting by leading the Pledge of Allegiance.

ITEM #3. INTRODUCTION OF STAFF AND GUESTS:

President Gonsalves asked staff to introduced themselves: Christina Estrada Interim CEO, Taylor Collins Interim Events Coordinator, Victor Felan Box Office Manager, Ruben Gastelo Satellite Supervisor, Nick Heckman Maintenance Supervisor, Tammy Warner Administrative Assistant, Danielle Griffin and Celeste Zavala with Cohen Communications, and Guests: Haig Baghdassarian CDFA Deputy Secretary Chief Counsel, Michael Flores CDFA Deputy Secretary, Denise Elliot CDFA Resource Coordinator, Nicole Moore with Road Show LLC., Jerry Hunsucker, Elain Garcia with CalTurf, Rob Simpson with Fresno Private Security, Stephen and Peggy Bissell.

ITEM #4. ROLL CALL OF DIRECTORS AND DECLARATION OF QUORUM:

Interim CEO Christina Estrada called roll. Those in attendance were President Terry Gonsalves, Vice President Gary Chahil, Secretary/Treasurer Frank Flores, and Directors Linda Mae Balakian Hunsucker, Jerry Pacheco, Annalisa Perea, and Chuck Riojas, a quorum was declared. Director Larry Salinas arrived late at 12:38PM.

ITEM #5 **CLOSED SESSION:**

Pursuant to Government Code (GC) section 11126, the Board is authorized to meet in Closed Session for the purpose of considering matters involving:

- a. Personnel Matters: – Govt. Code 11126(a)(1)
 Annual CEO Evaluation
- b. Pending Litigation: - Govt. code 11126(e)(2)

ITEM #6. **REPORT OUT ON ACTION TAKEN DURING CLOSED SESSION:**

- a. Disclosure of any action taken place during the Closed Session Meeting

 No action taken

ITEM #7. **PUBLIC COMMENT:**

- No Public Comment

ITEM #8. **MINUTES: (Action by the Board)**

A. Approve Board Minutes:

- 1. Regular Board Meetings 01/23/2024

MSP (Flores-Perea) to approve the Board minutes. The vote was unanimous.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea	X			
Chuck Riojas	X			
Larry Salinas			Arrived late	

ITEM #9. **ACKNOWLEDGE CONSENT AGENDA (COLORED PAGES) ITEM #20 THRU ITEM #58:**

MSP (Pacheco-Riojas) to approve the Consent Agenda. The vote was unanimous.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea	X			
Chuck Riojas	X			
Larry Salinas			Arrived late	

ITEM #10. PROGRAM REPORT: (Informational)

a. Paul Paul Theater Entertainment – Roadshow Talent, LLC.:

Nicole Moore with Roadshow Talent, LLC reported on entertainment for the Paul Paul Theater for the 2024 Big Fresno Fair. Explained the process of selecting artists, making offers, and booking. Victor Felan reported on cost breakdowns, backline, lighting, sound, ushers, security, etc. and the options on pricing tickets in the Paul Paul Theater.

ITEM #11. STAFF REPORT: (Informational)

a. Report on Satellite Racing/CARF Meeting:

Satellite Supervisor Ruben Gastelo reported that satellite racing will be moving back to the Grandstand for the Triple Crown April 22nd. California Authority of Racing Fairs will be making a proposal to California Horse Racing Board March 21st, which proposes Northern California racing to run at Pleasanton and adding two weekends of horse racing to our racing schedule in September.

b. Report on Interim Events:

Interim Events Coordinator Taylor Collins reported on work being done to get the Armory Building reclassified per the Fire Marshall request. The Spring Home and Garden Show is March 1–3. Interim CEO Estrada added that Taylor has incorporated parking for some of the events which is generating revenue.

ITEM #12. COMMITTEE REPORTS: (Action by the Board)

a. Finance Committee:

- Acknowledge Financial Reports from Price Paige & Company.

MSP (Perea-Pacheco) to acknowledge the financial reports as presented. The vote was unanimous.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea	X			
Chuck Riojas	X			
Larry Salinas	X			

ITEM #13. OLD BUSINESS: (Informational/Action by the Board)

- None

ITEM #14. NEW BUSINESS: (Action by the Board)

- Approve New Alternative Fuel Vehicle Grant application for electric golf carts and mowers/equipment.

MSP (Riojas-Flores) to approve the application process for carts /mowers/equipment grant programs. The vote was unanimous.

Nick Heckman and Elian Garcia with CalTurf reported that the fair is eligible for grants though the San Joaquin Valley Air Quality Control District for electric carts/mowers/equipment. Reported on grant details and requirements.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea	X			
Chuck Riojas	X			
Larry Salinas	X			

- b. To Approve Amendment for renewal option for The Hmong Inc. for the 2024 Hmong New Year Celebration. Interim CEO Estrada requested this item tabled as she is working on the final invoice balance.

MSP (Riojas - Flores) to table discussion and approval to a future date. The vote was unanimous.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea	X			
Chuck Riojas	X			
Larry Salinas	X			

- c. Approve amendment of renewal option for Expo Marketing & Service, Inc. to provide canopy tents/large tent structures for 2024 in the amount of \$34,885.00

MSP (Riojas - Pacheco) to approve the renewal option for Expo Marketing & Servicing. The vote was unanimous.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea			Stepped away	
Chuck Riojas	X			
Larry Salinas	X			

- d. Approve amendment of renewal option for Admit One Productions, Inc. to provide hard printed tickets for 2024 in the amount of \$13,966.92

MSP (Flores - Riojas) to approve the renewal option for Admit One Productions, Inc. The vote was unanimous.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea			Stepped away	
Chuck Riojas	X			
Larry Salinas	X			

- e. Approve renewal option for Mid Valley Disposal, LLC. to provide removal of garbage/manure/straw/trash from the grounds and horse barns for 2024.

MSP (Riojas – Chahil) to approve the renewal option for Mid Valley Disposal. The vote was unanimous.
 Larry Salinas abstained from the vote due to client conflict in the field.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea	X			
Chuck Riojas	X			
Larry Salinas				X

- f. Approval of ticket and price adjustments.

MSP (Chahil – Flores) to approve the price increase for general admission and parking but no change to be made to military/senior/child pricing. The vote was unanimous.

Directors Hunsucker, Salinas and Riojas reported they do not wish to raise the price for military. Director Salinas proposed to strike the price increase for military/seniors/children, but to keep the increases in place for general admission to \$15.00 and parking to \$20.00 in the Chance lot, \$15.00 for all other lots and \$250.00 for the Friends of the Fair lot for concessionaires.

Roll Call Vote:

Director	Yes	No	Absent	Abstained
President Gonsalves	X			
Gary Chahil	X			
Frank Flores	X			
Linda Balakian Hunsucker	X			
Jerry Pacheco	X			
Annalisa Perea	X			
Chuck Riojas	X			
Larry Salinas	X			

ITEM #15. CORRESPONDENCE: (Informational)

- a. Annual CEO Performance Review – CDFA Letter D2023-07
- b. Meeting and Posting Requirements for Bagley Keene – CDFA D2024-02

ITEM #16. MANAGER’S UPDATE: (Informational)

Interim CEO Christina Estrada reported on the following;

- Informed the Board that former employee Lucy Warren passed away, also thanked employee Rod Seitz from the Maintenance Department for his service, his last day will be on the 29th.
- Reported that the AgVentures sign on the northeast side of the livestock barn has been removed due to deterioration.
- Reported that the “G” Sign is being stored on the backside.
- Historical Society picked up some of their items from the general store of FCHM.
- Reported that the buildings/grounds blueprints have been moved to the Armory Building for better storage.
- Reported that the staff has been working with Paychex on the time clocks and hopes to have them integrated by March.
- Commercial applications have been mailed out and met with Nine 13 Productions – Ground Entertainment.
- Reported that she has been working on RFP’s- Carnival, Public Relations and Sponsorships

ITEM #17. BOARD RECOMMENDATION FOR FUTURE AGENDA ITEMS:

ITEM #18. FOR YOUR INFORMATION:

Next Board Meeting – March 26, 2024, 12 Noon

ITEM #19. ADJOURNMENT:

The Board Meeting adjourned at 5:05PM.

Respectfully Submitted,

Christina Estrada
Interim Chief Executive Officer

Terry Gonsalves, President
Board of Directors

Date: March 14, 2024

From: Lori Clanton, CAS Controller, Price Paige & Company (PPC)

To: The Big Fresno Fair, 21st DAA
Board of Directors
Interim CEO, Christina Estrada

Subject: Progress Report on the Fair's Accounting and Financial Reporting

Introduction

The accounting work continues in the following areas with the goal of providing reliable financial statements as soon as possible. Below is a summary of recent progress and accomplishments.

Ongoing Operations

Expenses / Accounts Payable

Since transitioning to Bill.com in November, PPC has processed over 830 vendor invoices totaling over \$3.6 million. Every invoice is entered with the necessary supporting documentation, and is then reviewed by me, as Controller, and approved by Interim CEO Estrada, and if over \$10,000, also by Treasurer Flores.

Bills and payments that are processed through Bill.com are imported into AccountingWare on a regular basis.

Payroll

Payroll processes transitioned from in-house to Paychex between October and December. Beginning in January 2024, 100% of the payroll is now processed via the Paychex online portal, Paychex Flex.

The CALPERS pension reports and payments have been caught up through 12/31/23. Efforts continue to reconcile, report, and pay 2023 amounts due for PST and 457b and OPEB withholdings and match. This project is in progress and expected to be completed within the next 30 days.

Paychex generated payroll is being recorded in AccountingWare through journal entries. To improve this process, PPC is working with Paychex to create a monthly report to provide payroll expenses by department and general ledger account number (GL mapping). This project is still in progress and expected to be completed within the next 30 days.

Revenue / Accounts Receivable

Contracts, customer invoices, and deposits are prepared and recorded by Fair staff in AccountingWare and the deposits are made into the Fair's checking accounts at Central Valley Community Bank.

Below are the total invoices, deposits, and accounts receivable balance as reported in AccountingWare.

	7/1/23 - 12/08/23	12/9/23 - 1/12/24	1/13/24 - 2/14/24	2/15/24 – 3/14/24	Totals since 7/1/23
Invoices	\$10,458,143	\$1,156,533	\$785,161	\$412,236	\$12,812,073
Payments received	\$12,527,216	\$1,173,591	\$685,075	\$512,560	\$14,898,442
Accounts Receivable Balance (see current aging list below)	\$205,129	\$380,097	\$291,673	*\$211,871	

Accounts Receivable Aging

Due from 2022	\$ 13,753
Due from 2023	\$ 70,180
Due from Jan 2024	\$ 76,376
Due from Feb 2024	\$ 31,402
Due from March 1-15, 2024	<u>\$ 20,158</u>
*Total Due as of March 15, 2024	\$211,871

For comparison, the Accounts Receivable balance as of March 31, 2023, was \$238,619.

Future:

Due March 16-31, 2024	\$ 51,052
Due April – Dec 2024	<u>\$ 77,057</u>
Total Due in the Future	\$128,109

Please note that PPC is still in the process of reviewing these balances, transactions, and processes.

Bank Reconciliations

Of the Fair's nine (9) bank accounts, eight (8) have been reconciled through February 29, 2024. All accounts are held at Central Valley Community Bank (CVCB).

General Operating: The reconciliation of the General Operating Account is still in progress. The General Operating account has the highest volume of activity. Between August and February, over \$13 million and 1,600 transactions were reported through this bank account. PPC continues to identify and correct many of these transactions in AccountingWare and expects to complete the reconciliation within the next 30 days.

Attached is a listing of the Fair's bank accounts and balances through February 29, 2024. The net activity is summarized here:

July 31, 2023, total cash account balance	\$ 9,509,262
February 29, 2024, total cash account balance	<u>\$11,031,478</u>
Increase	\$ 1,522,216

The attached summary also includes the cash balances for the same periods in 2020, 2021, and 2022 for comparison purposes. The source of the prior year balances are AccountingWare's bank reconciliations. PPC is undertaking a review of the previous year financial statements to understand the increases in cash balances from 2020 to current and will report the findings as a future board meeting.

Financial Statements

Income Statement

The areas of focus listed above significantly impact the 2023 income statements. Until the expenses, payroll, revenue, and bank account reconciliations are reviewed and reconciled, a 2023 income statement would be unreliable.

PPC continues to review and reconcile calendar year 2023 transactions to bring a reliable Income Statement to a future board meeting. This is still in progress and is anticipated to be completed by April 30.

Balance Sheet

Because balance sheet accounts are cumulative and rely on accurate prior year beginning balances, PPC is unable to provide a reliable balance sheet at this time.

PPC continues to review and reconcile 2023 transactions as well as asset and liability accounts in order to bring a reliable balance sheet to a future board meeting. This is still in progress and is anticipated to be completed by April 30.

Financial Controls

Throughout the work in the areas listed above, PPC is recommending and implementing financial controls. Audit- ready documentation is required for every bill paid and deposit made. Ongoing.

Prior years review, clean up, and preparation for audit.

Once the day-to-day accounting functions as described above are in place and operating effectively and calendar year 2023 is reconciled, we will turn our attention to the cleanup of the two prior years. The purpose of going back to those fiscal years is to ensure that the accounting is accurate so that an external audit can be conducted. The last audit conducted covered the year ended December 31, 2020, and it is important to provide assurance to the board and other stakeholders that the Fair's accounting and financial statements are in accordance with generally accepted accounting principles. Pending.

Enclosed:

1. Summary of bank account balances as of 2/29/24 with prior years comparison data.
2. AP Payments Check Register from Bill.com for the period 2/13/24 through 3/13/24.

Big Fresno Fair - Cash Accounts
Summary of bank accounts July 2023 - February 2024

GL Account	Bank	Account Name	Bank Acct # Last 4	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Change from July 2023 to February 2024	Reconciled through:
11309	CVCB	Operating Checking	5851	\$387,749	\$263,818	\$1,529,566	\$1,834,961	\$1,807,983	\$1,893,876	\$2,115,030	\$1,422,686	\$1,034,936	Oct - Feb in progress
11507	CVCB	Payroll	5843	\$53,568	\$72,050	\$139,761	\$146,446	\$48,881	\$37,050	\$52,871	\$52,000	(\$1,568)	12/31/2023
11902	CVCB	Box Office	5894	\$161,666	\$364,051	\$545,630	\$0	\$21,660	\$22,851	\$83,357	\$87,579	(\$74,087)	2/29/2024
11408	CVCB	Premium Business Premium	5878 & 2455	\$16,435	\$16,435	\$16,435	\$43,639	\$17,971	\$12,031	\$6,333	\$8,535	(\$7,900)	2/29/2024
11708	CVCB	MMKT	7587	\$8,474,274	\$8,490,468	\$7,005,461	\$8,953,745	\$8,970,303	\$8,986,339	\$9,004,619	\$9,020,717	\$546,443	2/29/2024
11709	CVCB	Business Premium MMKT (Savings)	7897	\$57,038	\$57,039	\$57,039	\$57,040	\$57,040	\$57,040	\$57,041	\$57,041	\$3	2/29/2024
11311	CVCB	Operating - Credit Card	5908	\$47,035	\$71,455	\$97,130	\$697	\$419	\$609	\$279	\$502	(\$46,533)	2/29/2024
11809	CVCB	JLA - Checking	5886	\$285,692	\$279,932	\$282,095	\$390,248	\$941,299	\$663,601	\$429,913	\$335,594	\$49,902	2/29/2024
11810	CVCB	JLA - Credit Card	5916	\$25,806	\$25,659	\$25,443	\$32,241	\$32,025	\$38,254	\$44,898	\$46,825	\$21,019	2/29/2024
Totals				\$9,509,262	\$9,640,906	\$9,698,560	\$11,459,016	\$11,897,581	\$11,711,651	\$11,794,340	\$11,031,478	\$1,522,216	

History for Comparison of Cash balance Totals

GL Account	Banks	Accounts	Change from July to February	Source
Multiple	Suncrest & CVCB	Total of all cash accounts	\$2,651,683	AW Bank Reconciliations
			\$10,388,015	
Multiple	Banks Suncrest & Citizens	Total of all cash accounts	\$3,486,449	AW Bank Reconciliations
			\$7,085,352	
Multiple	Banks WF & Suncrest	Total of all cash accounts	(\$346,770)	AW Bank Reconciliations
			\$1,276,084	

**21st District Agricultural Association
Big Fresno Fair**

**PAID SICK LEAVE POLICY FOR
TEMPORARY EMPLOYEES**

Effective January 1, 2024

The Board of Directors of the 21st District Agricultural Association, Big Fresno Fair do hereby adopt the following policy regarding Paid Sick Leave for temporary employees. It is the policy of The Big Fresno Fair that all temporary employees (125-day) shall receive a maximum of 40 hours or 5 days of paid sick leave per calendar year, effective January 1, 2024.

Employee Entitlement:

- An employee who works for 30 or more days within a year from the beginning of employment is entitled to paid sick leave.
- Paid sick leave accrues at a rate of one hour per every 30 hours worked, paid at the employee's regular rate.
- Accrual shall begin on the first day of employment.
- Accrued paid sick leave shall carry over to the following year of employment and shall be capped at 80 hours or 10 days.

Employee Usage:

- An employee may use paid sick leave beginning on the 90th day of employment.
- The Big Fresno Fair shall provide paid sick days upon oral or written request.
- The Big Fresno Fair shall limit the use of paid sick leave to 40 hours or 5 days, whichever is greater, in each calendar year of employment.
- Unused paid sick leave is not eligible for "cash out" or monetary reimbursement of any kind.

21st District Agricultural Association Big Fresno Fair

CREDIT CARD POLICY

The Board of Directors of the 21st District Agricultural Association, Big Fresno Fair do hereby adopt the following policy regarding credit cards and their usage. Credit cards are a flexible purchasing method for State and Local Government agencies. The credit cards are issued in the name of the cardholder and billed to the Association. Credit cards provide a payment mechanism for the acquisition of goods and services with flexible spending limits.

Therefore, the Big Fresno Fair will follow all procurement laws, regulations, policies, procedures, and best practices as defined by the State of California Contract Manual (State Agencies only), and additional policies as defined by the state or Local agency.

The authorized users on the credit cards are the purchasing agents approved by the CEO. Credit card purchases are paid through the Accounting Department. All receipts and Purchase Orders are to be turned into the Accounting Department within 5 business days of purchase. A detailed description and justification of credit card charges should be written on all receipts and purchase orders. Charges are then allocated to the appropriate accounting general ledger account, approved by the CEO and payment is issued.

21st District Agricultural Association
Big Fresno Fair

BOARD MEETING RECORDING POLICY

The Board of Directors of the 21st District Agricultural Association, Big Fresno Fair do hereby adopt the following policy regarding recording of the Board Meetings. One important part of all Board Meetings is documenting an accurate account of Board members' actions during the meeting through meeting minutes. Board meeting minutes record the Board's actions, decisions, and key deliberation in connection with the agenda.

Board meetings will be voice recorded by the Association and stored until the minutes are approved by the Board of Directors at the following Board Meeting. Once the minutes are approved, recordings will be deleted. The Board of Directors gives their consent for a representative of the Association to voice record all Board Meetings for the purpose of documenting the meeting to ensure accurate minutes.

At any point the Board meeting breaks for closed session, all recording will be halted. Also, board members may request to briefly stop a recording while discussing a sensitive manner.