



**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, April 23, 2024, at 12 Noon

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

Zoom Option - to participate follow this link.

<https://us02web.zoom.us/j/7339943574?pwd=STIjOEYzaUF6TzINb09sVVFYaDM1dz09>

Meeting ID: 733 994 3574 - Password: 1121

One tap mobile

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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 so 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 Cahil Vice President; Frank Flores, Secretary/Treasurer; Linda Mae Balakian Hunsucker, Jerry Pacheco, Annalisa Perea, Chuck Riojas, and Larry Salinas.

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)
- b. Pending Litigation: - Govt. code 11126(e)(2)

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

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

7. **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.

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

- a. Approve Board Minutes:
 - 1. Regular Board Meeting 03/26/2024

9. **ACKNOWLEDGE CONSENT AGENDA:** (colored pages) Item #20 thru Item #68

10. **PROGRAM REPORT:** *(Informational)*

- a. None

11. STAFF REPORT: (*Informational*)

- a. Report on Satellite/Live Horse Racing
- b. Report on Interim Events
- c. Report on Exclusive Ticket Pre-Sale
- d. Report on San Joaquin Valley Olive Oil Competition
- e. Report on Exhibits/Livestock handbook

12. COMMITTEE REPORTS: (*Action by the Board*)

a. Finance Committee

- Acknowledge Financial Reports from Price Paige & Company.

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

- a. None

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

- a. Approve amendment of renewal option for The Hmong Inc. for the 2024 Hmong New Year Celebration.
- b. Discuss and approve plans for the additional 4 days of Horse Racing.
- c. Discuss and approve Box Seat Price increase.

15. CORRESPONDENCE: (*Informational*)

- a. Dymally-Allatore Bilingual Services Act Language Survey – CDFA Letter D2024-03

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

17. BOARD RECOMMENDATION FOR FUTURE AGENDA ITEMS:

18. FOR YOUR INFORMATION:

Next Board Meeting – May 28, 2024, 12 Noon

19. ADJOURNMENT:

**ACKNOWLEDGE THE FOLLOWING SERVICE
AGREEMENTS FOR 2024 FAIR: EXPENSE AGREEMENTS**

Item #	20	24-004	4/15/24	Tim Ossun		\$400.00
				Assist and observe competition Coordinator of the the 2024 Olive Oil Comeptition. .		

Item # 21 thru Item # 25 **ACKNOWLEDGE THE FOLLOWING RENTAL
AGREEMENTS FOR 2024 FAIR: REVENUE AGREEMENTS**

Item #	21	4/26/24	Mike Vang	Funeral Services Commerce Bldg	\$15,103.34
Item #	22	6/2/24	Republic Service	Truck Rodeo Carnival Lot Pavilion	\$4,584.50
Item #	23	6/23/24	Rogelio Nunez	Barber Expo Commerce Bldg	\$3,972.00
Item #	24	11/23/24	Gropo La Montana	AA Meeting Industrial Ed Bldg	\$3,156.00
Item #	25	12/8/24	Ana Maria Sosa	Church Event Industrial Ed Bldg	\$3,941.00

Item # 26 thru Item # 27 **ACKNOWLEDGE THE FOLLOWING RENTAL
AGREEMENT FOR 2025: REVENUE AGREEMENTS**

Item #	26	2/23/25	Quinceañera Expo	Expo Industrial Commerce Bldg	\$3,245.00
Item #	27	4/26/25 thru 4/27/25	Diehardz	Omega Con Commerce Bldg Agriculture Bldg	\$11,226.00

Item # 28 thru Item # 68 **ACKNOWLEDGE THE FOLLOWING COMMERCIAL
AGREEMENTS FOR 2024: REVENUE AGREEMENTS**

Item #	28	Amazon Wonders	Sale of Wax Hand Art	\$2,475.00
Item #	29	Amazon Wonders	Sale of Taking Pictures with Birds and Reptiles	\$5,050.00

Item #	30	Amazon Wonders	Sale of Admission to Feeding the Birds	\$3,150.00
Item #	31	Amazon Wonders	Sale of Entry into Educational Monkey Exhibit	\$3,750.00
Item #	32	Amazon Wonders	Sale of Entry into Educational Giant Snake Trailer	\$3,750.00
Item #	33	Calipso Enterprises	Sale of Hats, Toys, Jewelry, Mexican Imports, Purses	\$4,325.00
Item #	34	Central California SPCA	Animals for Adoption	\$2,000.00
Item #	35	DamonArt™ Event Caricatures	dba: Nacho Mama's Caricatures	\$4,050.00
Item #	36	Dandy Souvenirs	Sale of Inflatable, Light Up, and Bubble Items, Hats, Toys	\$11,900.00
Item #	37	Discount Pictures Mart dba So. Cal Arts	Sale of Framed Poster Art	\$3,800.00
Item #	38	Erkin Henna Body Art	Sale of Henna Body Art	\$1,950.00
Item #	39	G H Wholesale	Sale of Sports Memorabilia	\$3,800.00
Item #	40	Garhua Music	Sale of Musical Instruments, Bracelets, Mex Pictures, Flags, Toys, Dreamcatchers	\$3,800.00
Item #	41	Glittery, LLC	Sale of Face Painting	\$4,425.00
Item #	42	Happy Day Pony Ride	Sale of Pony Rides and Photos	\$6,150.00
Item #	43	Hawaiian Jewelry Inc.	Sale of Silver and Gold Jewelry and Hawaiian Jewelry.	\$3,675.00

Item #	44	Indo Craft	Sale of Hawaiian Clothing and Wooden Hawaiian and Beach Signs	\$2,000.00
Item #	45	International Treasures	Sale of Clothing, Jewelry, Toys, and Hair Accessories	\$6,075.00
Item #	46	International Treasures	Sale of Clothing, Jewelry, Toys, and Hair Accessories	\$3,800.00
Item #	47	Itoyz	Sale of Activated Masks, Light Up Ears & Mouth Pieces, Toys, LED Helium Balloons	\$1,950.00
Item #	48	Johnson Woodworks	Sale of Metal Signs, License Plate Frames, Dog Tags, Stickers	\$4,370.00
Item #	49	Khausak Imports	Sale of Import Clothing, Toys, South America: Ecuador And Peru Product	\$2,200.00
Item #	50	King and Queen Things	Sale of Shoe Charms and Enamel Pins	\$2,115.00
Item #	51	Leon's Airbrushing	Airbrush Art	\$3,750.00
Item #	52	Luis Betancourt	Princess halos \$10.00 pukka shells \$15.00 fashion bracelets \$15.00 silver rings	\$1,950.00
Item #	53	Moises Cuevas	Sale of Mexican Candy	\$3,810.00
Item #	54	Music Boxes And Things	Sale of Toys, Jewelry, 3D Pictures, Purses, Anime, Wallets, Misc Bags, Laynards	\$5,850.00
Item #	55	One Love King	Sale of African clothing, bags, bucket hats, sunglasses	\$3,750.00

Item #	56	Payton Photos (The Photoshop)	Sale of Black and White Photos	\$4,425.00
Item #	57	Pedroza Arts	Sale of Henna Art, Jewelry, Mexican Products, Toys	\$6,125.00
Item #	58	Pibe Sports	Sale of Soccer Balls & Apparel, T-Shirts, Pins, Patches, Rock Accessories, Masks	\$4,000.00
Item #	59	Randy's Pet Supply	Sale of Embroidered Pet Collars, Pet Tags, Assorted Pet Supplies	\$4,325.00
Item #	60	Scootaround	Sale of Mobility Rentals	\$4,250.00
Item #	61	Stitching Dreams	Sale of Custom Embroidery on Hats, Aprons, Sweatshirts, Shirts	\$4,275.00
Item #	62	Sundance Engraving	Sale of Personalized Photo Keychains, Posters, Phone Cases, Magnets	\$4,325.00
Item #	63	Touch Of Fantasy	Sale of Disney and Hello Kitty Products, Toys, Jewelry, Bags, Keychains	\$3,750.00
Item #	64	Uptown Enterprises	B&W or Color photo strips from Photo Booth	\$4,525.00
Item #	65	W.G. Concessions. (Footsie Wootsie)	Coin operated foot massagers (Footsie Wootsie) placed in various locaitions	\$1,800.00
Item #	66	World of Gifts	Sale of Light Up Masks, Glasses, and Hats	\$1,950.00
Item #	67	Yosemite Sign Company	Sale of Carved Wood Signs	\$3,800.00

Item # 68

Acknowledge Expense Claims

TRAVEL EXPENSE CLAIMS

March 2024

Travel Danielle Griffin	Attended the CHRB meeting at the Cal Expo on March 21, 2024, regarding additional Horse Racing days for the 2024 Meet. Claiming mileage only.	\$224.45
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**MINUTES
21ST DISTRICT AGRICULTURAL ASSOCIATION
BIG FRESNO FAIR
BOARD OF DIRECTORS MEETING
March 26, 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 Vice President Chahil.

ITEM #2. PLEDGE OF ALLEGIANCE:

Director Salinas opened the meeting by leading the Pledge of Allegiance.

ITEM #3. INTRODUCTION OF STAFF AND GUESTS:

Vice President Chahil asked staff to introduced themselves: Christina Estrada, Interim CEO, Taylor Collins Interim Events Coordinator, Victor Felan Box Office Manager, Tammy Warner Administrative Assistant, Danielle Griffin with Cohen Communications and guest Jerry Hunsucker. Satellite Supervisor Ruben Gastelo was absent.

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

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

ITEM #5 PUBLIC COMMENT:

- No public comment

ITEM #6. MINUTES: (Action by the Board)

A. Approve Board Minutes:

1. Regular Board Meetings 02/27/2024

MSP (Salinas-Pacheco) to approve the Board minutes. The vote was unanimous.

A correction was made to Item 14, section f to remove Director Hunsucker from the statement.

Roll Call Vote:

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

ITEM #7. ACKNOWLEDGE CONSENT AGENDA (COLORED PAGES) ITEM #18 THRU ITEM #26:

MSP (Flores-Salinas) to approve the Consent Agenda. The vote was unanimous.

Roll Call Vote:

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

ITEM #8. PROGRAM REPORT: (Informational)

- None

ITEM #9. STAFF REPORT: (Informational)

a. Report on CARF/CHRB Meeting

Danielle Griffin with Cohen Communications reported on attending the March 21st CHRB meeting with Ruben Gastello. CARF presented their proposal for year-round racing. After discussion, CHRB voted unanimously to approve the 2024 date allocation for the proposed Northern California racing schedule. This adds 4 race days, September 21/22 and 28/29, prior to the opening of the Big Fresno Fair.

b. Report on Satellite Racing

Interim CEO Christina Estrada reported on Satellite Racing Supervisor's behalf, Satellite will be moving into the Grandstand on April 22nd in preparation for the Triple Crown and will remain there until fair time.

c. Report on Interim Events

Interim Events Coordinator Taylor Collins reported on the final invoice for the Spring Home Show. Discussed adding janitorial personnel and additional security measures for future shows. Presented the March and April Interim Events calendar and discussed the planning process for many of the larger events.

d. Report on Entertainment

Box Office Manager Victor Felan reported on confirming Walker Hayes, The Righteous Brothers, G-Easy and Dwight Yoakam for the 2024 Big Fresno Fair.

ITEM #10. COMMITTEE REPORTS: (Action by the Board)

a. Finance Committee:

- Acknowledge Financial Reports from Price Paige & Company.

MSP (Pacheco-Perea) 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 #11. OLD BUSINESS: (Informational/Action by the Board)

- a. none

ITEM #12. NEW BUSINESS: (Action by the Board)

- a. Review and approve the Paid Sick Leave Policy for temporary employees

MSP (Flores-Perea) to approve the Paid Sick Leave Policy.
 The vote was unanimous.

There was a discussion and clarification on who is a temporary /125 day employee.

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. Review and approve the Credit Card Policy

MSP (Flores-Perea) to approve Credit Card Policy.
 The vote was unanimous.

After a discussion regarding the Credit Card Policy Director Salinas suggested adding an accounting supervisor as an additional purchasing agent for approvals in the future.

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. Review and approve the Board Meeting Recording Policy

MSP (Flores-Perea) to approve the Board Meeting Recording Policy. 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. CORRESPONDENCE: (Informational)

a. None

ITEM #14. MANAGER'S UPDATE: (Informational)

Interim CEO Christina Estrada reported on the following;

- Reported to the Board that Form 700 and Ethics Orientation is due April 2nd, the Online University has been updated and courses are available for completion by logging in.
- Stated that Carnival Letters of Interest were due March 21st and Butler Amusements was the only provider who responded. Denise Elliot with CDFR stated the RFP will need to be advertised for 10 days on the GDS website.
- Reported that Victor Felan has been working on inventory of all items owned by the Fair.
- Nick Heckman resigned, his last day was March 13th and the Maintenance and Operations Supervisor II exam was released on March 15th.
- Reported that the Olive Oil Competition will be held on April 10th.

- The Exhibitors Handbook is being updated and should be available online approx. May 1st. Danielle Griffin with Cohen will provide a list of updates.
- A meeting was held with department Superintendents to begin planning.
- Reported that the Backflow testing failed in 2 locations, those will be replaced. The gas valve shut off on 4th floor kitchen of the Grandstand is not working and will need to be replaced. Maintenance staff has been working on swamp coolers in the Ag Building, Jr Exhibits Building and the Industrial Ed Building. The Gingerbread House ADA ramp is being replaced and the Ag building is being rewired for coolers.
- Office staff has been training with CFSA on contracts, insurance, and personnel.
- Reported that the Office will be closed March 29th and April 1st.

ITEM #15. BOARD RECOMMENDATION FOR FUTURE AGENDA ITEMS:

- a. Director Salinas suggested having a discussion at a later date regarding the Mexican Heritage Patio location and moving it to a more prominent area as well as upgrading the bathrooms at the Wine Garden.

ITEM #16. FOR YOUR INFORMATION:

Next Board Meeting – April 23, 2024, 12 Noon

ITEM #17. ADJOURNMENT:

The Board Meeting adjourned at 2:15 p.m..

Respectfully Submitted,

Christina Estrada
Interim Chief Executive Officer

Gary Chahil, Vice President
Board of Directors

Date: April 11, 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.

Highlights of PPC's new efforts since the last report include:

- Henry Oum, partner at PPC, is being added to take the lead on coordinating projects and assignments.
- PPC will serve as direct payroll support to the Fair staff, provide training and review, and be the liaisons with Paychex.
- PPC is in the process of assigning teams to areas such as
 - Accounts Receivable
 - Fixed assets and depreciation
 - Computing the GASB68 pension liability
 - 2023 STOP Report preparation
 - 2024 Budget preparation

Ongoing Operations

Expenses / Accounts Payable

Since transitioning to Bill.com in November, PPC has processed and paid almost 1,000 vendor invoices totaling over \$4.3 million.

Payroll

PPC is providing additional payroll oversight and training to improve the Fair's payroll processes. Through Paychex the payroll taxes are paid, and the quarterly payroll tax returns are filed.

The CALPERS pension reports and payments are caught up through 3/31/24, except for a few specific employee contributions that need further inquiry and reconciliation.

PST and 457b reports and payments are caught up through 3/31/24, except for a few specific employee contributions that need further inquiry and reconciliation.

The OPEB withholdings and employer match project is still in progress.



Paychex generated payroll is being recorded in AccountingWare through journal entries. To improve this process, PPC is creating an automated system to import the payroll activity into AccountingWare by department. This project is 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, now named Community West bank.

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

	July - Dec 2023	1st qtr 2024	April 2024 to date	Total since July 1, 2023
Invoiced	\$ 10,935,036	\$ 2,193,585	\$ 92,146	\$ 13,220,767
Payments received	\$ 13,108,069	\$ 1,980,015	\$ 121,360	\$ 15,209,444

Accounts Receivable Aging

Due from 2022	\$ 13,753
Due from 2023	\$ 65,523
Due from Jan 2024	\$ 63,377
Due from Feb 2024	\$ 11,520
Due from March 2024	\$ 53,954
Due in April 2024	<u>\$ 83,934</u>
*Total Due as of April 10, 2024	\$ 292,061

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

Deferred Revenue:

Due April 11 – 30, 2024	\$ 12,128
Due May – Dec 2024	\$ 133,172
Due in 2025	<u>\$ 5,900</u>
Total Deferred Revenue	\$ 151,200

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

Cash and Bank Reconciliations

Central Valley Community Bank is now Community West Bank.

Of the Fair's nine (9) bank accounts, seven have been reconciled through March 31, 2024, and two are currently in progress. All accounts are held at Community West Bank (CWB).

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 March, 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. This is a priority and a critical part of reporting on 2023.

Attached is a listing of the Fair's bank accounts and balances through March 31, 2024. The net activity is summarized here:

July 31, 2023, total cash account balance	\$ 9,509,262
March 31, 2024, total cash account balance	<u>\$10,494,512</u>
Increase	\$ 985,251

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 financial audit covered the years 2019 and 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 3/31/24 with prior years comparison data.
2. AP Payments Check Register from Bill.com for the period 3/14/24 through 4/10/24.

Big Fresno Fair - Cash Accounts
Summary of bank accounts July 2023 - March 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	Mar-24	Change from July 2023 to March 2024	Reconciled through:
11309	CVCB / CWB	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	\$858,052	\$470,303	Oct - Mar in progress
11507	CVCB / CWB	Payroll	5843	\$53,568	\$72,050	\$139,761	\$146,446	\$48,881	\$37,050	\$52,871	\$52,000	\$116,247	\$62,679	12/31/2023
11902	CVCB / CWB	Box Office	5894	\$161,666	\$364,051	\$545,630	\$0	\$21,660	\$22,851	\$83,357	\$87,579	\$126,372	(\$35,294)	3/31/2024
11408	CVCB / CWB	Premium Business Premium	5878 & 2455	\$16,435	\$16,435	\$16,435	\$43,639	\$17,971	\$12,031	\$6,333	\$8,535	\$8,105	(\$8,330)	3/31/2024
11708	CVCB / CWB	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	\$9,036,311	\$562,038	3/31/2024
11709	CVCB / CWB	Business Premium MIMKT (Savings)	7897	\$57,038	\$57,039	\$57,039	\$57,040	\$57,040	\$57,040	\$57,041	\$57,041	\$57,042	\$4	3/31/2024
11311	CVCB / CWB	Operating - Credit Card	5908	\$47,035	\$71,455	\$97,130	\$697	\$419	\$609	\$279	\$502	\$417	(\$46,618)	3/31/2024
11809	CVCB / CWB	JLA - Checking	5886	\$285,602	\$279,932	\$282,095	\$390,248	\$941,299	\$663,601	\$429,913	\$335,594	\$245,357	(\$40,335)	3/31/2024
11810	CVCB / CWB	JLA - Credit Card	5916	\$25,806	\$25,659	\$25,443	\$32,241	\$32,025	\$38,254	\$44,898	\$46,825	\$46,608	\$20,803	3/31/2024
Totals				<u>\$9,509,262</u>	<u>\$9,640,906</u>	<u>\$9,698,560</u>	<u>\$11,459,016</u>	<u>\$11,897,581</u>	<u>\$11,711,651</u>	<u>\$11,794,340</u>	<u>\$11,031,478</u>	<u>\$10,494,512</u>	<u>\$985,251</u>	

* Central Valley Community Bank (CVCB) is now Central West Bank

History for Comparison of Cash balance Totals

GL Account	Banks	Accounts	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Change from July to March	Source
Multiple	Suncrest & CVCB	Total of all cash accounts	\$7,736,333	\$7,917,588	\$8,452,874	\$11,414,384	\$10,594,505	\$11,043,987	\$11,212,023	\$10,388,015	\$9,775,921	\$2,039,588	AW Bank Reconciliations
Multiple	Suncrest & Citizens	Total of all cash accounts	\$3,598,903	\$3,880,212	\$3,913,868	\$8,072,139	\$8,732,730	\$8,500,128	\$7,660,893	\$7,085,352	\$6,940,211	\$3,341,308	AW Bank Reconciliations
Multiple	WF & Suncrest	Total of all cash accounts	\$1,622,854	\$1,747,220	\$1,532,712	\$1,788,790	\$1,903,268	\$1,495,039	\$1,310,029	\$1,276,084	\$1,227,194	(\$395,661)	AW Bank Reconciliations

What's New 2024 Livestock Department

1. MEAT GOAT MOVED BACK TO WEEK ONE. MEAT GOATS MAY HAUL IN ON MONDAY DURING SCHEDULED SET UP TIME
2. NO CHANGES IN DISPOSITIONS WILL BE ALLOWED ONCE PAPERWORK HAS BEEN SIGNED AND RETURNED TO THE LIVESTOCK OFFICE. PLEASE READ YOUR CHOICES CAREFULLY.
3. THE ONLY SCALES THAT WILL BE ALLOWED ON THE GROUNDS ARE THOSE THAT HAVE BEEN CERTIFIED BY THE FRESNO COUNTY OFFICE OF WEIGHTS AND MEASURES. FEED SCALES ARE ALLOWED.
EXHIBITORS, LEADERS, PARENTS, AND ADVISORS MAY NOT BRING PRIVATE SCALES ON TO THE FAIRGROUNDS AT ANY TIME.
4. AUCTION CHECKS HAVE EXPIRATION DATES. THEY MUST BE CASHED WITH IN THE TIME PERIOD.
5. ALL DAIRY HEIFERS MUST BE BROUGHT FOR INSPECTION AT THE FAIRGROUNDS ON THE DATE LISTED. WE WILL NOT MAKE SPECIAL ARRANGEMENTS FOR EXHIBITORS OR SCHOOLS THAT ARE UNABLE TO ATTEND.
6. CONSUMER PROTECTION POLICY ALL ANIMALS MUST STAY IN THE CONFINES OF THE BARN. ANY EXHIBITOR FOUND IN VIOLATION WILL BE DISQUALIFIED AND SENT HOME. THIS POLICY IS MANDATED BY OUR INSURANCE CARRIER. THERE WILL BE NO WARNINGS.
7. WRISTBANDS WILL BE \$20.00 PER WEEK OR \$40.00 FOR TWO WEEKS. PARKING PASSES WILL BE \$25.00 PER WEEK OR \$50.00 FOR TWO WEEKS. PASSES MUST BE PICKED UP PRIOR TO THE FAIR OPENING.
8. PEEWEE SHOWMANSHIP BIRTHDATES (Ages as of 12/31/23)
9. NO LASSOS, LARIATS WILL BE PERMITTED IN THE BARN OR IN PARKING AREAS
10. PARENTS LEADERS AND STUDENTS MAY NOT PUT CHAIRS/CANOPIES, TENTS, OR ANY ITEMS IN STAFF PARKING STALLS AT ANYTIME!
11. SUNDAY SEPTEMBER 29, 2024 - DOG SHOW
12. AN ENTRY DOES NOT GUARANTEE STALL/PEN SPACE. FAIR MANAGEMENT HAS THE RIGHT TO REASSIGN STALLS OR PENS FOR ANIMALS THAT ARE NOT PHYSICALLY PRESENT.
13. ALL CHAMPIONS AND RESERVE CHAMPIONS WILL BE SUBJECT TO WEIGH BACKS WITH NO MORE THAN A 5% SHRINK.
14. ALL CHAMPIONS AND RESERVE CHAMPIONS ARE SUBJECT TO DRUG TESTING.
15. NO PARENT LEADER OR ADVISOR MAY SET UP SEATING AREAS IN ANY PARKING STALL IN THE PARKING LOT OF THE FAIR
16. NO HERITAGE MARKET TURKEYS, ONLY COMMERCIAL BREEDS
17. BREEDING AND MARKET TURKEYS MUST PROVIDE THEIR OWN WATER AND FEED CONTAINERS



April 3, 2024

D2024-03

TO: All District Agricultural Association CEOs

SUBJECT: Dymally-Allatore Bilingual Services Act Language Survey

Under Government Code Section 7299.4 the Dymally-Alatorre Bilingual Service Act requires state agencies that serve a substantial number of non-English-speaking people (5% or more of the people served) to employ enough bilingual persons to provide certain information and render certain services in a language other than English. To ensure that the members of the community are best being served, a survey is conducted every two years. The data is collected from individuals within each entity whom interacts with the public most. Agencies are required to participate and since DAA's are part of CDFA they are required to participate in the biennial language survey that is scheduled to be completed in 2024. CalHR uses this survey information along with implementation plans of each agency, and incorporates findings and recommendations in a report to the Legislature every two years.

The survey will entail keeping track with "tick marks" for every call or in-person contact you receive (by the language) on a daily tally sheet. This survey isn't meant to track nationalities or the ethnic heritage of the public with whom you come in contact. For example, if your fair has more than one person that comes into contact with the public only the person identified as the Public Contact Employee (PCE) is required to keep a tally. At the completion of the Survey the PCE will need to turn in the survey by email to Kaylen Yates no later than Monday, April 29, 2024.

Fairs and Expositions is asking that an individual be identified at each DAA who will participate in the biennial language survey. The person identified will be the Public Contact Employee (PCE) for your DAA. The language survey shall be conducted for the period of 10 days, spanning two consecutive weeks April 14th through April 27th, 2024. Once the DAA has identified the PCE who answers the phone or assists the



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April 3, 2024
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public most often, please email the name and contact information to Kaylen Yates by Friday, April 12th, 2024.

A detailed set of instruction will be emailed directly to the identified PCE prior to the survey start date. If you have questions or need additional information regarding this matter, please contact Kaylen Yates at (916) 708-9301 or by e-mail at Kaylen.Yates@cdfa.ca.gov

Sincerely,

A handwritten signature in blue ink that reads "Mike Francesconi". The signature is written in a cursive style with a large initial "M".

Mike Francesconi
Branch Chief