



Notice of Meeting

52nd District Agricultural Association SACRAMENTO COUNTY FAIR BOARD OF DIRECTORS MEETING

Wednesday, February 8, 2023, at 5:00 p.m.

In-Person Location: Cal Expo Fair Office, Board Room
1600 Exposition Blvd, Sacramento, CA 95815

<https://us02web.zoom.us/j/84013938058>

Meeting ID: 840 1393 8058

Dial by your location +1 669 444 9171 US, +1 669 900 6833 US (San Jose)

BOARD OF DIRECTORS

Mike Albiani (President), Arturo Barajas, Serina Correa,
Evan Corder,
James "Doug" Dickson, Denise Tugade, Coby Turner

MISSION STATEMENT

The Sacramento County Fair provides a fun, safe and educational family environment showcasing our community

Public Comment

Public Comment is a right granted to the public and is reserved for items not listed on the agenda. However, no debate by the board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as the law requires formal public notice prior to any action on an agenda item. Participation during the "Public Comment" section will be limited to five (5) minutes per speaker. The public is welcome and may also comment on action items that are listed on the agenda.

Americans with Disabilities Act

Those persons wishing to attend the meeting and who may require special accommodations pursuant to the provisions of the Americans with Disabilities Act are requested to contact Fair Office at 916-263-2975.



52nd District Agricultural Association

Wednesday, February 8, 2023, at 5:00 p.m.
Cal Expo Fair Office, Board Room
1600 Exposition Blvd,
Sacramento, CA 95815

BOARD MEETING AGENDA

All matters noticed on this agenda, in any category, may be considered for action as listed. Any items not so noticed may not be considered. Items listed on this agenda may be considered in any order, at the discretion of the Chair.

- I. Call to Order – President Albiani**
- II. Roll Call – President Albiani**
- III. Introduction of Guests and Staff – President Albiani**
- IV. Public Comment on items not on the agenda**
- V. Approval of Minutes**
 - a. December 14, 2022 Minutes
 - b. January 11, 2023, Minutes
- VI. CEO Report (Informational Only) - CEO Cranford**
 - a. CEO Report
- VII. President's Report (Informational Only) – President Albiani**
 - a. President Report
- VIII. Financial Reports**
 - a. Review and Approve January 2023 Trial Balance and Balance Sheet
 - b. Review and Approve January 2023 Profit and Loss Statement
 - c. Review and Approve January 2023 Payroll
 - d. Review and Approve January 2023 Accounts Payable and Accounts Receivable



IX. Committee Reports

- a. JLA Committee
- b. Marketing Committee
- c. Sacramento Foundation Ad Hoc Committee Report

X. Old Business

- a. Mandatory Training for Board of Directors
- b. CDFA Intervention Conclusion

XI. New Business

- a. Form 700
- b. Cal Expos Agreement with 52nd DAA
- c. Capital Outlay items – small animal pens/cattle panels/Astroturf
- d. Review and Approve authorizing CEO Cranford as approved manager for bank accounts, credit card and processor company.

XII. Correspondence

XIII. Director Comments/Request for Agenda Items

XIV. Future Board Meetings

- a. Wednesday, March 8, 2023, 5:00pm

XV. Adjourn

Americans with Disabilities Act

Those persons wishing to attend the meeting and who may require special accommodations pursuant to the provisions of the Americans with Disabilities Act are requested to contact Fair Office at: 916-263-2975.



52nd District Agricultural Association

Wednesday, January 11, 2023, at 5:15 p.m.
Cal Expo Fair Office, Board Room
1600 Exposition Blvd,
Sacramento, CA 95815

BOARD MEETING MINUTES

Call to Order – 5:15pm

BOARD OF DIRECTORS: Mike Albiani (President), Arturo Barajas, Serina Correa, Evan Corder, Denise Tugade, Coby Turner

Introduction of Guests – Mike Francesconi, Sarah Pelle, Mindy McCreery

New Manager/CEO introduction – Matt Cranford introduced

Public Comment on items not on the agenda -No public comment

Review Financial Reports

December 22

- Balance Sheet - \$1.4 million cash on hand
- Discussion to pay Cal Expo \$40,00 in January
- Statement of Operations, net gain \$427,000
- Trial Balance – no questions
- Review of bank statements – Operational Account about \$1M in the account, JLA Account about \$239,000 balance, Premium account about \$98,000 balance
- Misc. Financials
- Discussion on Premium checks that haven't been cashed
- About \$60,000 of uncashed checks, most over 3 years old

Motion to change Premium book to eliminate the 90 days cashing check requirement. Checks are to be carried as liabilities, it will become a bad debt after 3 years. – Arturo Barjas, 2nd Denise Tugade

Ayes	Mike Albiani	Arturo Barjas	Serina Correa	Evan Corder	Denise Tugade	Coby Turner
Nay						
Abstention						

- Motion to Approve December Financials as presented – Evan Corder 2nd Serina Correa

Ayes	Mike Albiani	Arturo Barjas	Serina Correa	Evan Corder	Denise Tugade	Coby Turner
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Nay						
Abstention						

New Business

- a. Minutes December 2022 Meeting – Move to February meeting so board has time to review
- b. Marketing and promotional efforts - Ad hoc committee updated – Recommended to meet with new CEO Matt on this
- c. 52nd DAA and Sacramento County Fair Foundation – MOU Ad hoc committee update – were waiting on having a CEO, now there is a CEO the foundation can meet with the New CEO to discuss next steps.
- d. Cal Expos Agreement with 52nd DAA 2023 – Waiting on the contract from Cal Expo

Director Comments/Request for Agenda Items

- Minutes December 2022 Meeting
- Marketing and promotional efforts - Ad hoc committee updated
- 52nd DAA and Sacramento County Fair Foundation – MOU Ad hoc committee update
- Cal Expos Agreement with 52nd DAA 2023
- 2023 Faire Food Concession options/diversity
- Intervention update
- Set Monthly board meeting date/update policy

Next Meeting Date February 8, 2023 at 5:15pm

Motion to Adjourn 6:12pm

Ayes	Mike Albiani	Arturo Barjas	Serina Correa	Evan Corder	Denise Tugade	Coby Turner
Nay						
Abstention						

Trial Balance
Current (12/1/2022 - 12/31/2022)
Unit Of Measure: \$

Sacramento County Fair
Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
113-21-0-A Cash in Operation - FSB #006207104	1,020,333.05		6,425.28	6,425.28-	1,013,907.77
114-10-0-A Cash in Premium - FSB #2206639	97,691.43		15.25	15.25-	97,676.18
116-20-0-A Cash in Time Deposit FSB	129,296.51			0.00	129,296.51
117-20-6-A Cash in JLA - FSB #2206548	189,311.79	9,535.50	9,567.09	31.59-	189,280.20
119-20-0-A Restricted Cash - FSB	0.34			0.00	0.34
131-20-6-A Accounts Receivable - JLA	4,788.80			0.00	4,788.80
143-00-0-A Deferred Charges	12,562.00			0.00	12,562.00
192-00-0-A Leasehold Improvements	76,730.63			0.00	76,730.63
192-10-0-A Accumulated Depreciation-Buildings & Imp	76,730.63-			0.00	76,730.63-
193-00-0-A Equipment	9,725.94			0.00	9,725.94
193-10-0-A Accumulated Depreciation - Equipment	9,725.95-			0.00	9,725.95-
201-00-0-A PR Liability	0.00	594.07	594.07	0.00	0.00
211-00-0-A Insurance Fees Collected	770.00		770.00	770.00-	0.00
212-00-0-A Accounts Payable	1,681.51-	6,018.19	5,692.68	325.51	1,356.00-
212-10-6-A JLA Accounts Payable	0.01-	19,071.00	24,769.59	5,698.59-	5,698.60-
221-00-0-A Medicare Withholdings	0.00	11.52	11.52	0.00	0.00
221-10-0-A Social Security Withholdings	0.00	49.30	49.30	0.00	0.00
222-00-0-A PST Withheld	5,957.62-			0.00	5,957.62-
223-00-0-A State Retirement Withheld (PERS)	0.00	127.20	127.20	0.00	0.00
224-00-0-A State Taxes Withheld	0.00		0.00	0.00	0.00
225-00-0-A Federal Income Tax Withheld	0.00		0.00	0.00	0.00
238-00-0-A UNCLEARED COLLECTION - STATE ALLOC	0.34-	0.34		0.34	0.00
248-00-0-A Worker's Compensation Liability	5,896.40	1,310.00	7,206.40	5,896.40-	0.00
251-00-6-A Reserve for Junior Livestock	186,731.24-			0.00	186,731.24-
252-00-6-A Jr. Livestock Consignment	0.00	12,354.09	9,535.50	2,818.59	2,818.59
291-00-0-A Resource Available for Operation	764,279.40-			0.00	764,279.40-
312-00-0-A State Allocation	61,000.00-			0.00	61,000.00-
410-10-0-A Regular Fair Admissions	482,436.00-			0.00	482,436.00-
410-21-0-A Discount Admissions-Livestock	6,431.00-			0.00	6,431.00-
410-22-0-A Discount Admissions-Vendors	1,482.00-			0.00	1,482.00-
415-00-0-A Commercial Space Insurance Revenue	875.00-	770.00		770.00	105.00-
415-10-0-A Outside Commerical Space	15,995.00-			0.00	15,995.00-
415-20-0-A Inside Commerical Space	32,490.00-			0.00	32,490.00-
415-30-0-A Commercial Space Application Fees	2,275.00-			0.00	2,275.00-
421-00-0-A Carnival	99,368.00-			0.00	99,368.00-
421-10-0-A Carnival: Pre-Sale	43,745.00-			0.00	43,745.00-
421-11-0-A Carnival Pre-Sale Livestock	15,450.00-			0.00	15,450.00-
422-00-0-A Food Concessions	165,099.94-			0.00	165,099.94-
422-10-0-A Safe Food Handling Fee	3,013.00-			0.00	3,013.00-
422-40-0-A Food Vendor Util Fees	4,620.00-			0.00	4,620.00-
422-50-0-A Concessions-Other	142.55			0.00	142.55
423-00-0-A Food ApplicationFee	669.00-			0.00	669.00-
423-11-0-A RV/Stock Truck Revenue	5,645.00-			0.00	5,645.00-
431-00-0-A Entry Fees-Adult	540.00-			0.00	540.00-
431-01-0-A Entry Fees Livestock	38,325.89-			0.00	38,325.89-
431-02-0-A Entry Fees Indoor Junior	1,185.00-			0.00	1,185.00-
431-04-0-A Entry Fees-Horse Show 4-H	3,772.00-			0.00	3,772.00-
431-05-0-A Entry Fee - Online Processing	4,956.00-			0.00	4,956.00-
432-01-0-A Sponsored Awards Livestock	11,050.00-			0.00	11,050.00-
434-00-0-A Other Exhibit Parking	2,786.00-			0.00	2,786.00-
434-01-0-A Livestock Insurance	4,305.00-			0.00	4,305.00-
438-00-0-A Wool Revenue, , ,	40.00-			0.00	40.00-
444-00-0-A Horse Show Stall Fees	1,800.00-			0.00	1,800.00-
445-00-0-A Horse Show Insurance, , ,	650.00-			0.00	650.00-
446-00-0-A Horse Show-Drug Fee	224.00-			0.00	224.00-
461-00-0-A Rodeo Admission Revenue	41,420.00-			0.00	41,420.00-
464-00-0-A Destruction Derby	30,720.00-			0.00	30,720.00-
464-10-0-A Monster Trucks-Destruction Derby	29,384.00-			0.00	29,384.00-
465-00-0-A Monster Truck Show	1,660.00-			0.00	1,660.00-
470-00-0-A Parking Exhibitor	3,534.00-			0.00	3,534.00-

Trial Balance
Current (12/1/2022 - 12/31/2022)
Unit Of Measure: \$

Sacramento County Fair
Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
471-00-0-A Cal Expo Parking	10,038.00-			0.00	10,038.00-
471-10-0-A Other Parking (Levee Parking)	18,375.00-			0.00	18,375.00-
476-10-6-A JLA Receipts	75,213.00-			0.00	75,213.00-
476-40-6-A JLA Reimbursements	31,390.70-			0.00	31,390.70-
476-50-6-A JLA Prior Year Adjustment	310.00-			0.00	310.00-
476-60-6-A JLA Other	493.50		120.00	120.00-	373.50
477-00-0-A Camp Fees Exhibitor	300.00-			0.00	300.00-
478-00-0-A Other (Specify)	5,360.25-			0.00	5,360.25-
479-00-0-A Sponsorships	70,400.00-			0.00	70,400.00-
487-10-0-A Other (Specify)	7,616.00-			0.00	7,616.00-
490-00-0-A Prior Year Revenue	124,451.24-			0.00	124,451.24-
501-00-0-A Salaries & Wages-Perm Emp	15,388.00			0.00	15,388.00
502-00-0-A Salaries & Wages-Temp Emp	1,064.00			0.00	1,064.00
503-10-0-A Employee Benefits	5,213.29	127.20		127.20	5,340.49
503-20-0-A Payroll Taxes	2,727.56	30.41		30.41	2,757.97
503-30-0-A Workers Compensation Ins	7,013.60	7,206.40		7,206.40	14,220.00
504-00-0-A Professional Service - CalExpo	190,100.94			0.00	190,100.94
504-10-0-A Professional Service - Misc	12,642.50	0.00		0.00	12,642.50
504-30-0-A Professional Service - Others	35,569.72	1,192.08		1,192.08	36,761.80
506-00-0-A Traveling Exp-Employees	760.22			0.00	760.22
507-00-0-A Office Supplies	1,445.79	1,939.50		1,939.50	3,385.29
508-00-0-A Telephone	2,597.02	206.08		206.08	2,803.10
508-20-0-A Postage	53.53			0.00	53.53
509-00-0-A Dues & Subscriptions	392.99			0.00	392.99
510-00-0-A Insurance	779.00			0.00	779.00
510-10-0-A General Liability Ins	11,125.00	1,157.00		1,157.00	12,282.00
511-00-0-A Other (bank fees and other finance chrg)	6,469.00	55.25		55.25	6,524.25
512-00-0-A Unemployment Insurance	11,828.00			0.00	11,828.00
521-00-0-A Salaries & Wages-Perm Emp	37,032.25	397.50		397.50	37,429.75
522-00-0-A Salaries & Wages-Temp Emp	7,903.89			0.00	7,903.89
523-00-0-A Professional Svcs(Contract)	5,503.00			0.00	5,503.00
525-00-0-A Exp Rent Maint Equip	39,906.05			0.00	39,906.05
528-00-0-A Light, Heat, Water and Power	75.00			0.00	75.00
529-00-0-A Manit of Equip-Supp/Expen	360.00			0.00	360.00
530-00-0-A Maint Grounds Supp/Expense	1,095.75			0.00	1,095.75
542-00-0-A Publicity-Professional Services-	10.00			0.00	10.00
543-00-0-A Publicity-Supplies & Expense	1,927.28			0.00	1,927.28
544-00-0-A Publicity-Advertising	100,607.24			0.00	100,607.24
572-00-0-A Program Expense	1,201.56			0.00	1,201.56
576-10-6-A JLA Payments to Sellers	93.06			0.00	93.06
576-20-6-A Jr Livestock Meal	1,282.65			0.00	1,282.65
576-30-6-A JLA Labor Cost	13,644.00			0.00	13,644.00
576-40-6-A JLA Supplies/Expense	62,274.88	31.59		31.59	62,306.47
576-50-6-A JLA Publicity & Marketing	1,650.00			0.00	1,650.00
576-60-6-A JLA-Scholarship	500.00	3,000.00		3,000.00	3,500.00
576-80-6-A JLA Prior Year Expense	2,046.70			0.00	2,046.70
576-90-6-A JLA-Other	15,086.16			0.00	15,086.16
577-00-0-A Expense-Sponsorships	13,380.00			0.00	13,380.00
579-00-0-A Comm Exh & Concession Expense	2,887.65			0.00	2,887.65
581-00-0-A Eligible Premiums - Cash	2,372.00			0.00	2,372.00
582-00-0-A Premiums-Trophies,Medals	9,494.50			0.00	9,494.50
582-01-0-A Trophies, Ribbons Livestock	6,761.56			0.00	6,761.56
632-00-0-A Prof Services - Judges	4,669.87			0.00	4,669.87
632-01-0-A Judges Livestock	4,500.00			0.00	4,500.00
634-00-0-A Supplies & Expense	4,808.19			0.00	4,808.19
634-40-0-A Supplies-Indoor Exhibits	1,597.80			0.00	1,597.80
637-02-0-A Exhibit Other Indoor	9,551.15			0.00	9,551.15
643-00-0-A Prof Svcs-Horse Show	100.00			0.00	100.00
662-00-0-A Entertainment Svcs	28,603.48			0.00	28,603.48
663-00-0-A Entertainment Supplies & Expense	39,071.80			0.00	39,071.80

Trial Balance
Current (12/1/2022 - 12/31/2022)
Unit Of Measure: \$

Sacramento County Fair
Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
664-00-0-A Rodeo	42,250.00			0.00	42,250.00
664-01-0-A Rodeo Sound	1,325.00			0.00	1,325.00
664-20-0-A Demo Derby	22,100.00			0.00	22,100.00
665-00-0-A Grounds Act	9,670.81			0.00	9,670.81
666-20-0-A Entertainment	252,002.00			0.00	252,002.00
800-00-0-A Prior Year Op Exp Adjust	94,751.66-	300.00-	0.34	300.34-	95,052.00-
\$ Grand Totals	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	64,884.22	64,884.22	0.00	0.00

AP Aged Invoice Analysis
Historical Balances by Invoice Date as of 12/31/2022
Aged Payable Report

Sacramento County Fair
Renee Yi

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Invoice Number	Invoice Date	Balance	Current 12/1/2022 12/31/2022	1 - 30 Days 11/1/2022 11/30/2022	31 - 60 Days 10/1/2022 10/31/2022	61 - 90 Days 9/1/2022 9/30/2022	Over 90 Days Up to 8/31/2022
CALPERS (CaIPERS)							
* 12/22 PERS	12/31/2022	127.20	127.20				
CALPERS		127.20	127.20	0.00	0.00	0.00	0.00
CFSA (Calif Fairs Services Authority)							
* 066373	12/31/2022	982.08	982.08				
* 066452	12/31/2022	210.00	210.00				
CFSA		1,192.08	1,192.08	0.00	0.00	0.00	0.00
IRS (Internal Revenue Service)							
* 35320593	12/30/2022	36.72	36.72				
IRS		36.72	36.72	0.00	0.00	0.00	0.00
Grand Totals:		1,356.00	1,356.00	0.00	0.00	0.00	0.00

* Calculated Balance shown is not Current Balance

AP Payments Check Register

Check register

Sacramento County Fair
Renee Yi

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
FedTax113022	12/5/2022	IRS	Internal Revenue Service	162.99	8,793
CATax113022	12/5/2022	EDD	Employment Development Dept.	10.19	8,794
1467	12/15/2022	RetJho	Jhon-Brannon Reta	1,123.20	8,796
20730	12/15/2022	CFSA	Calif Fairs Services Authority	3,675.33	8,797
20731	12/15/2022	VALOFF	Valley Office Equipment	1,939.50	8,798
FedTax121522	12/20/2022	IRS	Internal Revenue Service	24.10	8,799
1468	12/30/2022	BurBla	Blake Burns	3,618.30	8,801
1469	12/30/2022	BurKyl	Kylee Burns	3,619.00	8,802
1470	12/30/2022	PhiSar	Sarah Phillips	1,175.00	8,803
20732	12/30/2022	ATT1	AT&T (Calnet)	206.08	8,800
FedTax123022	1/4/2023	IRS	Internal Revenue Service	36.72	8,804
EFT 12/2022	1/17/2023	CALPERS	CalPERS	127.20	8,806
FedTax011323	1/18/2023	IRS	Internal Revenue Service	93.40	8,805
1471	1/26/2023	ManPey	Peyton Manning	900.00	8,807
1472	1/26/2023	SteJil	Jillian Van Steyn	899.30	8,808
1473	1/26/2023	SteQui	Quincy Van Steyn	899.30	8,809
20733	1/26/2023	ATT1	AT&T (Calnet)	103.24	8,810
20734	1/26/2023	CFSA	Calif Fairs Services Authority	2,792.16	8,811
20735	1/26/2023	SACFARM	Sacramento County Farm Bureau	300.00	8,812

Total Payments: 19

Total Amount: 21,705.01

AP Aged Invoice Analysis
Historical Balances by Invoice Date as of 12/31/2022
Aged Payable Report

Sacramento County Fair
Renee Yi

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Invoice Number	Invoice Date	Balance	Current 12/1/2022 12/31/2022	1 - 30 Days 11/1/2022 11/30/2022	31 - 60 Days 10/1/2022 10/31/2022	61 - 90 Days 9/1/2022 9/30/2022	Over 90 Days Up to 8/31/2022
CALPERS (CaIPERS)							
* 12/22 PERS	12/31/2022	127.20	127.20				
CALPERS		127.20	127.20	0.00	0.00	0.00	0.00
CFSA (Calif Fairs Services Authority)							
* 066373	12/31/2022	982.08	982.08				
* 066452	12/31/2022	210.00	210.00				
CFSA		1,192.08	1,192.08	0.00	0.00	0.00	0.00
IRS (Internal Revenue Service)							
* 35320593	12/30/2022	36.72	36.72				
IRS		36.72	36.72	0.00	0.00	0.00	0.00
Grand Totals:		1,356.00	1,356.00	0.00	0.00	0.00	0.00

* Calculated Balance shown is not Current Balance

AP Payments Check Register

Check register

Sacramento County Fair
Renee Yi

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Reference	Date	Vendor	Vendor Description	Net Pay	Merge #
FedTax113022	12/5/2022	IRS	Internal Revenue Service	162.99	8,793
CATax113022	12/5/2022	EDD	Employment Development Dept.	10.19	8,794
1467	12/15/2022	RetJho	Jhon-Brannon Reta	1,123.20	8,796
20730	12/15/2022	CFSA	Calif Fairs Services Authority	3,675.33	8,797
20731	12/15/2022	VALOFF	Valley Office Equipment	1,939.50	8,798
FedTax121522	12/20/2022	IRS	Internal Revenue Service	24.10	8,799
1468	12/30/2022	BurBla	Blake Burns	3,618.30	8,801
1469	12/30/2022	BurKyl	Kylee Burns	3,619.00	8,802
1470	12/30/2022	PhiSar	Sarah Phillips	1,175.00	8,803
20732	12/30/2022	ATT1	AT&T (Calnet)	206.08	8,800
FedTax123022	1/4/2023	IRS	Internal Revenue Service	36.72	8,804
EFT 12/2022	1/17/2023	CALPERS	CalPERS	127.20	8,806
FedTax011323	1/18/2023	IRS	Internal Revenue Service	93.40	8,805
1471	1/26/2023	ManPey	Peyton Manning	900.00	8,807
1472	1/26/2023	SteJil	Jillian Van Steyn	899.30	8,808
1473	1/26/2023	SteQui	Quincy Van Steyn	899.30	8,809
20733	1/26/2023	ATT1	AT&T (Calnet)	103.24	8,810
20734	1/26/2023	CFSA	Calif Fairs Services Authority	2,792.16	8,811
20735	1/26/2023	SACFARM	Sacramento County Farm Bureau	300.00	8,812

Total Payments: 19

Total Amount: 21,705.01