

## Detail of Expenditures

|                                       | Acct.<br>No. | Actual<br>2019 | Budgeted<br>2020 | Actual<br>2020 | Budget<br>2121 |
|---------------------------------------|--------------|----------------|------------------|----------------|----------------|
| <b>HORSE RACING EXPENSE (LIVE):</b>   |              |                |                  |                |                |
| Salaries & Wages (Non Pari-Mutuel)    | 65100        |                |                  |                |                |
| Salaries & Wages (Pari-Mutuel)        | 65200        |                |                  |                |                |
| Employee Benefits                     | 65210        |                |                  |                |                |
| Payroll Taxes                         | 65220        |                |                  |                |                |
| Worker's Compensation Insurance       | 65230        |                |                  |                |                |
| Professional Services (Contractual)   | 65300        |                |                  |                |                |
| Supplies and Expense                  | 65400        |                |                  |                |                |
| Rental - Totalisator Equipment        | 65600        |                |                  |                |                |
| Rental - Other Equipment              | 65700        |                |                  |                |                |
| Other (Explain)                       | 65800        |                |                  |                |                |
| <b>TOTAL RACING EXPENSE (LIVE)</b>    | <b>65000</b> | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |
| <b>SATELLITE WAGERING EXPENSE:</b>    |              |                |                  |                |                |
| <b>TOTAL SATELLITE WAGERING</b>       | <b>65005</b> | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |
| <b>FAIR ENTERTAINMENT EXPENSE:</b>    |              |                |                  |                |                |
| Salaries & Wages - Permanent          | 66100        |                |                  |                |                |
| Salaries & Wages - Temporary          | 66101        |                |                  |                |                |
| Employee Benefits                     | 66110        |                |                  |                |                |
| Payroll Taxes                         | 66120        |                |                  |                |                |
| Worker's Compensation Insurance       | 66130        |                |                  |                |                |
| Professional Services (Contractual)   | 66200        | 26,750         | 12,000           | 3,000          |                |
| Supplies and Expense                  | 66300        | 31,057         | 35,000           |                |                |
| Rodeo                                 | 66400        | 34,035         | 45,900           |                |                |
| Rodeo Sound                           | 66401        | 3,500          | 4,000            |                |                |
| Rodeo Labor                           | 66500        | 7,500          |                  |                |                |
| Demolition Derby Sound & Labor        | 66410        | 1,391          |                  |                |                |
| Demolition Derby Sound & Labor        | 66421        | 1,750          | 30,000           |                |                |
| Grounds Entertainment                 | 66500        | 81,790         | 90,000           | 10,000         |                |
| Grandstand Entertainment              | 66610        | 50,750         | 50,000           |                |                |
| Barn Area                             | 66610        |                |                  |                |                |
| Entertainment Stages                  | 66620        | 82,624         | 83,000           |                |                |
| Building C                            | 66610        |                |                  |                |                |
| Other (Explain)                       | 66700        |                |                  |                |                |
| <b>TOTAL FAIR ENTERTAINMENT</b>       | <b>66000</b> | <b>321,147</b> | <b>349,900</b>   | <b>13,000</b>  | <b>0</b>       |
| <b>MOTORIZED RACING EXPENSE:</b>      |              |                |                  |                |                |
| <b>TOTAL MOTORIZED RACING EXPENSE</b> | <b>66109</b> | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |
| <b>INTERIM ENTERTAINMENT EXPENSE:</b> |              |                |                  |                |                |
| Salaries & Wages - Permanent          | 66208        |                |                  |                |                |
| Salaries & Wages - Temporary          | 66209        |                |                  |                |                |
| Employee Benefits                     | 66219        |                |                  |                |                |
| Payroll Taxes                         | 66229        |                |                  |                |                |
| Worker's Compensation Insurance       | 66239        |                |                  |                |                |
| Supplies & Expense                    | 66309        |                |                  |                |                |
| Concerts (List)                       | 66609        |                |                  |                |                |
| Other (Explain)                       | 66809        |                |                  |                |                |
| <b>TOTAL INTERIM ENTERTAINMENT</b>    | <b>66009</b> | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       |

## Detail of Expenditures

|   | Acct.<br>No. | Actual<br>2019 | Budgeted<br>2020 | Actual<br>2020 | Budget<br>2121 |
|---|--------------|----------------|------------------|----------------|----------------|
| <b>NON-CAPITALIZED EQUIPMENT EXPENSE (LIST)</b> (Cost less than \$5,000 and life less than one year): |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
|   |              |                |                  |                |                |
| TOTAL EQUIPMENT EXPENSE   | 72300        | 32,576         | 0                | 0              | 0              |
| <b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>   |              |                |                  |                |                |
| General Expense Adjustments   | 80010        |                | 0                | 0              | 0              |
| Bad Debt Expense  | 80020        |                |                  |                |                |
| PRIOR YEAR EXPENDITURE  | 80000        | 0              | 0                | 0              | 0              |
| <b>CASH SHORTAGES &amp; OVERAGES:</b>   |              |                |                  |                |                |
| Ticket Sales  | 85100        |                |                  |                |                |
| Souvenir Sales  | 85200        |                |                  |                |                |
| Merchandise Sales   | 85500        |                |                  |                |                |
| Other (Explain)   | 85900        |                |                  |                |                |
| CASH (OVER)/UNDER   | 85000        | 0              | 0                | 0              | 0              |
| <b>DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)</b>  |              |                |                  |                |                |
|   | 90000        |                | 0                | 0              | 0              |
| <b>*PENSION EXPENSE: (To: Pg. 1)</b>  |              |                |                  |                |                |
|   | 98000        |                |                  |                |                |
| <b>OTHER OPERATING EXPENSE:</b>   |              |                |                  |                |                |
| Loss on Sale of Asset   | 94010        |                |                  |                |                |
| Other Expenses  |              |                |                  |                |                |
|   |              |                |                  |                |                |
| TOTAL OTHER OPERATING EXPENSE   | 94000        | 0              | 0                | 0              | 0              |

\*For budgeting purposes, the expected employer's contribution made toward the pension plan for the year should be placed into Pension Expense. Employer's share of the contributions made should not be reflected in the operating expenditures.

## Variance Report

Automatically prepared

Variance Report

Automatically prepared

|                              | Acct. | Budgeted vs.<br>Estimated Fluctuation |          | 2020       | 2020        | 2121       | Estimated vs.<br>Proposed Fluctuation |          |
|------------------------------|-------|---------------------------------------|----------|------------|-------------|------------|---------------------------------------|----------|
|                              |       |                                       |          |            |             |            |                                       |          |
|                              | No.   | \$ Change                             | % Change | Budgeted   | Actual      | Budget     | \$ Change                             | % Change |
| OPERATING REVENUES:          |       |                                       |          |            |             |            |                                       |          |
| Admissions to Grounds        | 41000 | (\$286,000)                           | -100.0%  | \$286,000  |             | \$23,000   | \$23,000                              | #DIV/0!  |
| Commercial Space             | 41500 | (98,569)                              | -98.3%   | 100,300    | 1,731       |            | (1,731)                               | -100.0%  |
| Carnival                     | 42100 | (123,500)                             | -100.0%  | 123,500    |             |            |                                       | #DIV/0!  |
| Concessions                  | 42200 | (144,850)                             | -99.6%   | 145,450    | 600         | 12,000     | 11,400                                | 1900.0%  |
| Exhibits                     | 43000 | (6,346)                               | -97.6%   | 6,500      | 154         |            | (154)                                 | -100.0%  |
| Horse Show                   | 44000 | (7,300)                               | -100.0%  | 7,300      |             | 5,500      | 5,500                                 | #DIV/0!  |
| Horse Racing (Live)          | 45000 | (13,742)                              | -41.3%   | 33,300     | 19,558      | 56,050     | 36,492                                | 186.6%   |
| Fair Attractions             | 46000 | (72,000)                              | -100.0%  | 72,000     |             |            |                                       | #DIV/0!  |
| Miscellaneous Fair           | 47000 | (177,654)                             | -99.5%   | 178,500    | 846         | 25,000     | 24,154                                | 2855.1%  |
| Interim Revenue              | 48000 | (1,615)                               | -100.0%  | 1,615      |             |            |                                       | #DIV/0!  |
| Other Operating Revenue      | 49500 | 21,365                                | #DIV/0!  |            | 21,365      |            | (21,365)                              | -100.0%  |
| TOTAL OPERATING REVENUES     |       | (910,211)                             | -95.4%   | 954,465    | 44,254      | 121,550    | 77,296                                | 174.7%   |
| OPERATING EXPENDITURES:      |       |                                       |          |            |             |            |                                       |          |
| Administration               | 50000 | (212,752)                             | -52.6%   | 404,451    | 191,699     | 139,200    | (52,499)                              | -27.4%   |
| Maintenance & Gen Ops        | 52000 | (34,581)                              | -66.8%   | 51,800     | 17,219      | 2,300      | (14,919)                              | -86.6%   |
| Publicity                    | 54000 | (89,433)                              | -89.4%   | 100,000    | 10,567      |            | (10,567)                              | -100.0%  |
| Attendance Operations        | 56000 |                                       | #DIV/0!  |            |             |            |                                       | #DIV/0!  |
| Miscellaneous Fair           | 57000 | (23,900)                              | -100.0%  | 23,900     |             |            |                                       | #DIV/0!  |
| Misc. Non-Fair Programs      | 57005 | (5,500)                               | -100.0%  | 5,500      |             |            |                                       | #DIV/0!  |
| Exhibits                     | 63000 | (39,840)                              | -97.9%   | 40,700     | 860         | 27,900     | 27,040                                | 3144.2%  |
| Horse Show                   | 64000 | (2,900)                               | -100.0%  | 2,900      |             | 5,000      | 5,000                                 | #DIV/0!  |
| Fair Entertainment Expense   | 66000 | (336,900)                             | -96.3%   | 349,900    | 13,000      |            | (13,000)                              | -100.0%  |
| Equipment (Funded by Fair)   | 72300 |                                       | #DIV/0!  |            |             |            |                                       | #DIV/0!  |
| TOTAL OPERATING EXPENDITURES |       | (745,806)                             | -76.2%   | 979,151    | 233,345     | 174,400    | (58,945)                              | -25.3%   |
|                              |       |                                       |          |            |             |            |                                       |          |
| NET EFFECT                   |       | (\$164,405)                           | 666.0%   | (\$24,686) | (\$189,091) | (\$52,850) | \$136,241                             | -1       |

Exhibit I  
**BUDGET VARIANCE EXPLANATION**

**Fair Organization:**

|       | Accounts                | Budgeted 2017 to Estimated 2017 | Estimated 2017 to Proposed 2018 |
|-------|-------------------------|---------------------------------|---------------------------------|
| 41000 | Admissions              |                                 |                                 |
| 41500 | Commercial              |                                 |                                 |
| 42100 | Carnival                |                                 |                                 |
| 42200 | Concessions             |                                 |                                 |
| 43000 | Exhibits                |                                 |                                 |
| 44000 | Horse Show              |                                 |                                 |
| 45000 | Horse Racing            |                                 |                                 |
| 45005 | Satellite Wagering      |                                 |                                 |
| 46000 | Fair Attractions        |                                 |                                 |
| 46009 | Interim Attractions     |                                 |                                 |
| 46109 | Motorized Racing        |                                 |                                 |
| 47000 | Misc. Fair              |                                 |                                 |
| 47005 | Misc. Non-Fair          |                                 |                                 |
| 48000 | Interim                 |                                 |                                 |
| 49000 | PY Revenue Adj.         |                                 |                                 |
| 49500 | Other Ops Rev           |                                 |                                 |
| 50000 | Administration          |                                 |                                 |
| 52000 | Maintenance/Gen. Ops    |                                 |                                 |
| 54000 | Publicity               |                                 |                                 |
| 56000 | Attendance Ops          |                                 |                                 |
| 57000 | Misc. Fair              |                                 |                                 |
| 57005 | Misc. Non-Fair          |                                 |                                 |
| 58000 | Premiums                |                                 |                                 |
| 63000 | Exhibits                |                                 |                                 |
| 64000 | Horse Show              |                                 |                                 |
| 65000 | Horse Racing            |                                 |                                 |
| 65005 | Satellite Wagering      |                                 |                                 |
| 66000 | Fair Entertainment      |                                 |                                 |
| 66109 | Motorized Racing        |                                 |                                 |
| 66009 | Interim Entertainment   |                                 |                                 |
| 72300 | Equipment               |                                 |                                 |
| 80000 | PY Expense Adj.         |                                 |                                 |
| 85000 | Cash (over/under)       |                                 |                                 |
| 90000 | Depreciation Expense    |                                 |                                 |
| 94000 | Other Operating Expense |                                 |                                 |

## Permanent Positions on Roster for 2018

## Filled, Vacant, and Proposed

| ACCT.<br>NO. | Expenditure Classification<br><br>CIVIL SERVICE CLASS TITLE | Proposed<br>Hiring/Anniv<br>Date | Total<br>Number of<br>Months | Pay Rate |     | Amount Budgeted |                   |
|--------------|---|----------------------------------|------------------------------|----------|-----|-----------------|-------------------|
|              |   |                                  |                              | Amount   | Per | Detail          | Account<br>Totals |
|              |   |                                  |                              |          |     |                 |                   |

\* - Use end-of-year salary rate for calculation of leave liability.

[illegible]

### Proposed 2017 Contractual Professional Services

| ACCT.<br>NO. | TYPE OF SERVICE | No. of<br>Posi-<br>tions | Est. Length of Services<br>(hours, days, months) |           | Amount Budgeted |                   |
|--------------|-----------------|--------------------------|--|-----------|-----------------|-------------------|
|              |                 |                          | Number   | Unit Rate | Detail          | Account<br>Totals |
|              |                 |                          |  |           |                 |                   |
|              |                 |                          |  |           |                 |                   |



**PROPERTY, PLANT & EQUIPMENT  
PROPOSED ACQUISITIONS & DISPOSITIONS**

Sacramento County Fair  
(Legal Name of Fair)

0  
(Location)

|  | Estimated<br>2017 | Proposed<br>2018 |
|--|-------------------|------------------|
| PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:         | \$86,457          | \$86,457         |
| ACQUISITIONS OF FIXED ASSETS:                          |                   |                  |
| Land   | 0                 | 0                |
| Buildings & Improvements:                              |                   |                  |
| Major Maintenance (MMP) Projects                       | 0                 | 0                |
| ADA Projects   | 0                 | 0                |
| Building Improvements                                  | 0                 | 0                |
| Land Improvements                                      | 0                 | 0                |
| New Construction                                       | 0                 | 0                |
| Construction in Progress                               | 0                 | 0                |
| Equipment  | 0                 | 0                |
| Other Fixed Assets                                     | 0                 | 0                |
| Other:   | 0                 | 0                |
| TOTAL ACQUISITIONS OF FIXED ASSETS                     | 0                 | 0                |
| TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION          | 86,457            | 86,457           |
| DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):    |                   |                  |
| Land   | 0                 | 0                |
| Buildings & Improvements                               | 0                 | 0                |
| Equipment  | 0                 | 0                |
| Other Fixed Assets                                     | 0                 | 0                |
| Other:   | 0                 | 0                |
| TOTAL DISPOSITIONS OF FIXED ASSETS                     | 0                 | 0                |
| PP&E BEFORE DEPRECIATION, December 31                  | 86,457            | 86,457           |
| DEPRECIATION:  |                   |                  |
| Accumulated Depreciation, January 1                    | 77,703            | 84,511           |
| Less A/D on Dispositions of Fixed Assets above         |                   |                  |
| Annual Depreciation Expense (from page 10)             | 6,808             | 1,945            |
| Accumulated Depreciation, December 31                  | 84,511            | 86,456           |
| PP&E, NET OF DEPRECIATION, December 31                 | 1,945             | 0                |
| LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)          | 0                 | 0                |
| INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1) | \$1,945           | \$0              |

NOTE: Enter all numbers as a positive.

# **NON-FAIR FUNDS RECONCILIATION FOR CAPITALIZED PROJECTS**

Sacramento County Fair

(Legal Name of Fair)

|   | Account<br>Number | Estimated<br>2017 | Proposed<br>2018 |
|---|-------------------|-------------------|------------------|
| SUMMARY: January 1 to December 31                                 |                   |                   |                  |
| PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)        |                   | \$0               | \$0              |
| RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair) |                   |                   |                  |
| Revenue Generating Funds  | 31900             |                   |                  |
| Major Maintenance (MMP) Funds                                     | 31900             |                   |                  |
| ADA Funds   | 31900             |                   |                  |
| Infrastructure Matching Grants Fund                               | 31900             |                   |                  |
| Infrastructure Loan Program                                       | 31900             |                   |                  |
| Replenishment Fund (Investment Capital)                           | 31900             |                   |                  |
| Environmental Investment Program                                  | 31900             |                   |                  |
| Urgent Needs Fund   | 31900             |                   |                  |
| Flex Capital Funds (Used for capitalized assets only)             | 31900             |                   |                  |
| Grants from Outside Entities                                      | 31900             |                   |                  |
| Other (Specify)   | 31900             |                   |                  |
| TOTAL RESOURCES   |                   | 0                 | 0                |
| RESOURCES APPLIED (Run through Fair's accounting system) :        |                   |                   |                  |
| Construction in Progress  | 19000             |                   |                  |
| Land  | 19100             |                   |                  |
| Buildings & Improvements  | 19200             |                   |                  |
| Equipment   | 19300             |                   |                  |
| Leasehold Improvements  | 19400             |                   |                  |
| Other (Specify)   |                   |                   |                  |
| TOTAL Non-Fair Funds Run Through Fair's Books                     |                   | 0                 | 0                |
| RESOURCES APPLIED (Paid directly by Non-Fair Entity)              |                   |                   |                  |
| Construction in Progress  | 19000             |                   |                  |
| Land  | 19100             |                   |                  |
| Building & Improvements   | 19200             |                   |                  |
| Equipment   | 19300             |                   |                  |
| Leasehold Improvements  | 19400             |                   |                  |
| Other (Specify)   |                   |                   |                  |
| TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity             |                   | 0                 | 0                |
| FUNDS REMAINING (Show as Deferred Revenue)                        |                   | \$0               | \$0              |

## SUMMARY OF SATELLITE WAGERING

SW-1

|   | Acct.<br>No. | Actual<br>2019 | Budgeted<br>2020 | Estimated<br>2020 | Proposed<br>2121 |
|---|--------------|----------------|------------------|-------------------|------------------|
| <b>SATELLITE WAGERING REVENUE :</b>                       |              |                |                  |                   |                  |
| Admissions - General and Season                           | 45115        |                |                  |                   |                  |
| - VIP Area  | 45125        |                |                  |                   |                  |
| Track Commissions (2%, .6%, etc.)                         | 45205        |                |                  |                   |                  |
| Program Sales   | 45305        |                |                  |                   |                  |
| Concessions   | 45405        |                |                  |                   |                  |
| Parking   | 45505        |                |                  |                   |                  |
| Novelties/Souvenirs                                       | 45605        |                |                  |                   |                  |
| Comcheck  | 45705        |                |                  |                   |                  |
| Promotional and Advertising                               | 45805        |                |                  |                   |                  |
| Other - Sponsor revenue                                   | 45915        |                |                  |                   |                  |
| - Impact Fees   | 45925        |                |                  |                   |                  |
| - Miscellaneous (Explain)                                 | 45935        |                |                  |                   |                  |
| - Reimbursement (Explain)                                 | 45945        |                |                  |                   |                  |
| Prior Year Revenue Adjustment                             | 49005        |                |                  |                   |                  |
|   |              |                |                  |                   |                  |
| <b>TOTAL (Forward to Page 4)</b>                          | <b>45005</b> | <b>0</b>       | <b>0</b>         | <b>0</b>          | <b>0</b>         |
| <b>SATELLITE WAGERING EXPENSE:</b>                        |              |                |                  |                   |                  |
| Labor Costs   | 65105        |                |                  |                   | 0                |
| Employee Benefits   | 65115        |                |                  |                   |                  |
| Payroll Taxes   | 65125        |                |                  |                   |                  |
| Worker's Compensation Insurance                           | 65135        |                |                  |                   |                  |
| Travel/Training   | 65205        |                |                  |                   |                  |
| Management Time   | 65315        |                |                  |                   |                  |
| Professional Services & Contracts                         | 65325        |                |                  |                   |                  |
| Equipment Replacement Fund and/or Sinking Fund            | 65405        |                |                  |                   |                  |
| Publicity and Marketing                                   | 65505        |                |                  |                   |                  |
| Supplies & Expense - General (office, janitorial & maint) | 65615        |                |                  |                   |                  |
| - Programs, Concessions, Parking                          | 65625        |                |                  |                   |                  |
| Leases and/or Rentals                                     | 65705        |                |                  |                   |                  |
| Fuel & Utilities  | 65805        |                |                  |                   |                  |
| CHRB /CARF/Impact Fees                                    | 65905        |                |                  |                   |                  |
| Other (Explain)   | 65915        |                |                  |                   |                  |
| Prior Year Expenditure Adjustment                         | 80005        |                |                  |                   |                  |
| Cash Over/Under   | 85005        |                |                  |                   |                  |
|   |              |                |                  |                   |                  |
| <b>TOTAL (Forward to Page 9)</b>                          | <b>65005</b> | <b>0</b>       | <b>0</b>         | <b>0</b>          | <b>0</b>         |
|   |              |                |                  |                   |                  |
| <b>NET EFFECT</b>   |              | <b>\$0</b>     | <b>\$0</b>       | <b>\$0</b>        | <b>\$0</b>       |

## SW-2

|                                      | FULL TIME |        |  | PART TIME (PI)<br>WITH<br>BENEFITS |        |  | PART TIME (119 day)<br>WITHOUT<br>BENEFITS |        |  | CONTRACT |        |  | TOTALS |        |   |
|--------------------------------------|-----------|--------|--|------------------------------------|--------|--|--|--------|--|----------|--------|--|--------|--------|---|
|                                      | #         | AMOUNT |  | #                                  | AMOUNT |  | #  | AMOUNT |  | #        | AMOUNT |  | #      | AMOUNT |   |
|                                      |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Satellite Facility Supervisor        |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Asst. Satellite Facility Supervisor  |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Satellite Facility Adm./Prog. Clerks |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Satellite Facility Janitors          |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Satellite Facility Security Guards   |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Satellite Facility Parking Attendant |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Publicity and Marketing              |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Operations                           |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Overtime                             |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Other (List)                         |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
|                                      |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
|                                      |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
|                                      |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
|                                      |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
|                                      |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| Sub-Total Labor Only                 |           | 0      |  |                                    | 0      |  |  | 0      |  |          | 0      |  |        | 0      | 0 |
| Employee Benefits                    |           |        |  |                                    |        |  |  |        |  |          |        |  | 0      | 0      |   |
| TOTAL SATELLITE WAGERING LABOR       | 0         | 0      |  | 0                                  | 0      |  | 0  | 0      |  | 0        | 0      |  | 0      | 0      |   |

**Summary of Motorized Racing (Fair-produced)**

MR

|                                       | Acct.<br>No. | Actual<br>2019 | Budgeted<br>2020 | Estimated<br>2020 | Proposed<br>2121 |
|---------------------------------------|--------------|----------------|------------------|-------------------|------------------|
| <b>MOTORIZED RACING REVENUES:</b>     |              |                |                  |                   |                  |
| Admissions                            |              |                |                  |                   |                  |
| Concessions                           |              |                |                  |                   |                  |
| Parking                               |              |                |                  |                   |                  |
| Sponsorships (List)                   |              |                |                  |                   |                  |
| Advertising Sales                     |              |                |                  |                   |                  |
| Reimbursements                        |              |                |                  |                   |                  |
| Prior Year Revenue Adjustment         |              |                |                  |                   |                  |
| Other (List)                          |              |                |                  |                   |                  |
|                                       |              |                |                  |                   |                  |
| <b>TOTAL (Carries to Page 4)</b>      | <b>46109</b> | <b>0</b>       | <b>0</b>         | <b>0</b>          | <b>0</b>         |
| <b>MOTORIZED RACING EXPENDITURES:</b> |              |                |                  |                   |                  |
| Labor Costs                           |              |                |                  |                   | 0                |
| Supplies & Expense                    |              |                |                  |                   |                  |
| Publicity and Marketing               |              |                |                  |                   |                  |
| Attendance                            |              |                |                  |                   |                  |
| Miscellaneous                         |              |                |                  |                   |                  |
| Prizes                                |              |                |                  |                   |                  |
| Leases and /or Rentals                |              |                |                  |                   |                  |
| Fuel & Utilities                      |              |                |                  |                   |                  |
| Prior Year Expenditure Adjustment     |              |                |                  |                   |                  |
| Cash over/under                       |              |                |                  |                   |                  |
| Other (List)                          |              |                |                  |                   |                  |
|                                       |              |                |                  |                   |                  |
| <b>TOTAL (Carries to Page 9)</b>      | <b>66109</b> | <b>0</b>       | <b>0</b>         | <b>0</b>          | <b>0</b>         |
| <b>NET EFFECT</b>                     |              |                |                  |                   |                  |
|                                       |              | 0              | 0                | 0                 | 0                |
| Number of Racing Days                 |              |                |                  |                   |                  |
| Total Number of Races                 |              |                |                  |                   |                  |

### Motorized Racing Labor Detail

MRL

[illegible]

| STATEMENT OF OPERATIONS - OPERATING FUND                     | Reference   | Account Number(s) | Jan 1 to Dec 31, 2020 |
|--|-------------|-------------------|-----------------------|
| <b>TOTAL NET RESOURCES, January 1</b>                        |             |                   |                       |
| Net Resources-Unrestricted                                   | Prior Year  | 29100             | \$118,723             |
| Unrestricted Net Position-Pension                            | Prior Year  | 29400             |                       |
| Net Resources-Restricted                                     | Prior Year  | 29300             |                       |
| Net Resources-Capital Assets, Less Related Debt              | Prior Year  | 29000             |                       |
| Prior Year Audit Adjustment(s)                               | Prior Year  | various           | (67,908)              |
| <b>TOTAL NET RESOURCES, JANUARY 1</b>                        |             |                   | <b>50,815</b>         |
| <b>RESOURCES ACQUIRED:</b>                                   |             |                   |                       |
| Operating Revenues   | from page 2 | various           | 44,377                |
| State (Local/Base) Allocation(s) (F&E)                       | to page 2   | 31200             |                       |
| Training Allocation & Other Fiscal & Admin Assistance (F&E)  | to page 2   | 31300             |                       |
| Capital Project Reimbursement Funds                          | to page 2   | 31900             |                       |
| One-time Revenue Sources                                     | to page 2   | 32500             |                       |
| (fire camp, sale of property, capital project audit adj)     |             |                   |                       |
| Contributions from Other Gov't (non-F&E) Sources             | to page 2   | 33000             |                       |
| Provide description for Other Gov't (non F&E) Contributions: |             |                   |                       |
|  |             |                   |                       |
|  |             |                   |                       |
| Other (e.g. Flex Capital)                                    | to page 2   | 34000             |                       |
| <b>TOTAL RESOURCES ACQUIRED</b>                              |             |                   | <b>44,377</b>         |
| <b>RESOURCES APPLIED:</b>                                    |             |                   |                       |
| Operating Expenditure  | from page 2 | various           | 226,668               |
| Depreciation Expense   | from page 2 | 90000             | 0                     |
| Pension Expense  | from page 2 | 96000             | 0                     |
| OPEB Expense   | from page 2 | 96001             | 0                     |
| <b>TOTAL RESOURCES APPLIED</b>                               |             |                   | <b>226,668</b>        |
| <b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>  |             |                   | <b>(182,291)</b>      |
| <b>TOTAL NET RESOURCES, December 31</b>                      |             |                   |                       |
| Net Resources-Unrestricted                                   | from Sch 1  | 29100             | (131,477)             |
| Unrestricted Net Position-Pension/OPEB                       | from Sch 1  | 29400             | 0                     |
| Net Resources-Restricted                                     | from Sch 1  | 29300             | 0                     |
| Net Resources-Capital Assets, Less Related Debt              | from Sch 1  | 29000             | 0                     |
| <b>TOTAL NET RESOURCES, DECEMBER 31</b>                      |             |                   | <b>(\$131,477)</b>    |
| Unrestricted Reserve Percentage                              |             |                   | -58.00%               |
|  |             |                   |                       |
| CEO's Signature  | Date        | 2020 Fair Theme   |                       |

| SUMMARY OF OPERATIONS   | Reference         | Account Number | Jan 1 to Dec 31, 2020 |
|---|-------------------|----------------|-----------------------|
| <b>OPERATING REVENUES:</b>  |                   |                |                       |
| Admissions to Grounds   |                   | 41000          | \$0                   |
| Industrial and Commercial Space                                       |                   | 41500          | 1,731                 |
| Carnivals   |                   | 42100          | 0                     |
| Concessions   |                   | 42200          | 600                   |
| Exhibits  |                   | 43000          | 19,711                |
| Horse Show  |                   | 44000          | 0                     |
| Horse Racing (Fairtime Pari-Mutuel)                                   |                   | 45000          | 0                     |
| Horse Racing (Satellite Wagering)                                     |                   | 45005          | 0                     |
| Fair Attractions  |                   | 46000          | 0                     |
| Motorized Racing  |                   | 46109          | 0                     |
| Interim Attractions   |                   | 46009          | 0                     |
| Miscellaneous Fair  |                   | 47000          | 845                   |
| Miscellaneous Non-Fair Programs                                       |                   | 47005          | 0                     |
| Interim Revenue   |                   | 48000          | 0                     |
| Prior Year Revenue Adjustment   |                   | 49000          | 0                     |
| Other Operating Revenue   |                   | 49500          | 21,490                |
| <b>TOTAL OPERATING REVENUES</b>                                       | to page 1         |                | <b>44,377</b>         |
| <b>OPERATING EXPENDITURES:</b>  |                   |                |                       |
| Administration  |                   | 50000          | 195,564               |
| Maintenance & General Operations                                      |                   | 52000          | 17,219                |
| Publicity   |                   | 54000          | 0                     |
| Attendance Operations   |                   | 56000          | 0                     |
| Miscellaneous Fair  |                   | 57000          | 0                     |
| Miscellaneous Non-Fair Programs                                       |                   | 57005          | 0                     |
| Premiums (For Exhibit programs only)                                  |                   | 58000          | 0                     |
| Exhibits  |                   | 63000          | 885                   |
| Horse Show  |                   | 64000          | 0                     |
| Horse Races (Fairtime Pari-Mutuel)                                    |                   | 65000          | 0                     |
| Horse Races (Satellite Wagering)                                      |                   | 65005          | 0                     |
| Fair Entertainment Expense  |                   | 66000          | 13,000                |
| Motorized Racing  |                   | 66109          | 0                     |
| Interim Entertainment Expense   |                   | 66009          | 0                     |
| Equipment (Funded by Fair)  |                   | 72300          | 0                     |
| Prior Year Expense Adjustment   |                   | 80000          | 0                     |
| Cash (over/under)   |                   | 85000          | 0                     |
| Other Operating Expense   |                   | 94000          | 0                     |
| <b>TOTAL OPERATING EXPENDITURES</b>                                   | to page 1         |                | <b>226,668</b>        |
| <b>NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB</b> |                   |                | <b>(\$182,291)</b>    |
| Depreciation Expense  | to page 1 & sch 7 | 90000          |                       |
| Pension Expense   | to page 1         | 96000          |                       |
| OPEB Expense  | to page 1         | 96001          |                       |
| <b>NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB</b>  |                   |                | <b>(\$182,291)</b>    |
| State (Local/Base) Allocation   | from page 1       | 31200          | 0                     |
| Training Allocation & Other Fiscal & Admin Assistance (F&E)           | from page 1       | 31300          | 0                     |
| Capital Project Reimbursements  | from page 1       | 31900          | 0                     |
| Other Funds (e.g. County, Supplemental, Fiscal Ass't)                 | from page 1       | Various        | 0                     |
| <b>NET PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB</b>           |                   |                | <b>(\$182,291)</b>    |
| <b>PROFIT MARGIN RATIO BEFORE DEPRECIATION, PENSION, OPEB</b>         |                   |                | <b>-411%</b>          |
| <b>NET PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB</b>            |                   |                | <b>(\$182,291)</b>    |
| <b>PROFIT MARGIN RATIO AFTER DEPRECIATION, PENSION, OPEB</b>          |                   |                | <b>-411%</b>          |



Fair Name:

Sacramento County Fair

Fair Code:

52nd DAA

Schedule 1

| STATEMENT OF FINANCIAL CONDITION  | Account Number(s)  |           | Dec 31, 2020 |
|---|--------------------|-----------|--------------|
| <b>ASSETS</b>   |                    |           |              |
| Cash-Unrestricted   | 11100-11800 *      | \$372,256 |              |
| Cash-Restricted   | 11000              | 544,544   |              |
| Total Cash  |                    |           | 916,801      |
| Accounts Receivable, Net of Allowance for Doubtful Accounts               | 13100-13300        |           | 540          |
| Deferred Charges  | 14300              |           | 10,000       |
| Other Assets  | 14100, 14700-16200 |           |              |
| Property, Plant & Equipment:  |                    |           |              |
| Construction in Progress  | 19000              |           |              |
| Land  | 19100              |           |              |
| Buildings & Improvements  | 19200              | 76,731    |              |
| Less Accumulated Depreciation-Buildings & Improvements **                 | 19201              | (76,731)  |              |
| Equipment   | 19300              | 9,726     |              |
| Less Accumulated Depreciation-Equipment **                                | 19301              | (9,726)   |              |
| Leasehold Improvements  | 19400              |           |              |
| Less Accumulated Depreciation-Leasehold Improvements **                   | 19401              |           |              |
| Total Property, Plant & Equipment   |                    |           | 86,457       |
| Total Accumulated Depreciation  |                    |           | (86,457)     |
| Net Property, Plant & Equipment   |                    |           | (0)          |
| Intangibles:  |                    |           |              |
| Computer Software, Land Use Rights, Patents, Copyrights, Trademarks, etc. | 19500              |           |              |
| Less Accumulated Amortization **  | 19501              |           |              |
| Non-Amortizable Intangible Assets   | 19600              |           |              |
| Net Intangibles   |                    |           | 0            |
| Total Assets  |                    |           | \$927,341    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                     |                    |           |              |
| Deferred Outflows of Resources - Pension                                  | 16000              |           |              |
| Deferred Outflows of Resources - OPEB                                     | 16001              |           |              |
| Total Deferred Outflows of Resources                                      |                    |           | 0            |
| Total Assets & Deferred Outflow of Resources                              |                    |           | \$927,341    |
| <b>LIABILITIES</b>  |                    |           |              |
| Insurance Fees Payable  | 21100              |           |              |
| Accounts Payable  | 21200 & 21250      |           | 11,521       |
| Payroll Liabilities   | 22100-22600        |           | 6,935        |
| Deferred Revenue  | 22800              |           | 789,505      |
| Other Liabilities   | 23000              |           |              |
| Guaranteed Deposits   | 24100              |           |              |
| Compensated Absences Liability  | 24500              |           |              |
| Long Term Debt (current and long-term portions)                           | 25000              |           |              |
| Net Pension Liability   | 26000              |           |              |
| Net OPEB Liability  | 26001              |           |              |
| Total Liabilities   |                    |           | \$807,961    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                    |           |              |
| Deferred Inflows of Resources - Pension                                   | 25600              |           |              |
| Deferred Inflows of Resources - OPEB                                      | 25601              |           |              |
| Total Deferred Inflows of Resources                                       |                    |           | 0            |
| Total Liabilities & Deferred Inflow of Resources                          |                    |           | \$807,961    |
| <b>NET RESOURCES</b>  |                    |           |              |
| Junior Livestock Auction Reserve  | 25100              |           | 250,857      |
| Total Net Resources (without JLA Reserve):                                |                    |           |              |
| Net Resources-Unrestricted  | 29100              | (131,477) |              |
| Unrestricted Net Position-Pension/OPEB                                    | 29400              | 0         |              |
| Net Resources-Restricted  | 29300              |           |              |
| Net Resources-Capital Assets, Less Related Debt                           | 29000              |           |              |
| Total Net Resources (without JLA Reserve):                                |                    |           | (\$131,477)  |
| Total Net Resources   |                    |           | \$119,380    |
| Total Liabilities & Net Resources & Deferred Inflow of Resources          |                    |           | \$927,341    |
| Debt ratio (total liabilities/total assets)                               |                    |           | 87%          |
| Ratio of Leave Liability Covered by Cash***                               |                    |           | #DIV/0!      |
| Debt-to-equity ratio (total liabilities/total net resources)              |                    |           | 677%         |

\* If restricted funds are included in cash accounts #11100 through #11800, these funds must be disclosed in a footnote to this report.

\*\* Accumulated depreciation and accumulated amortization should be entered in this form as negative amounts.

\*\*\* If number is under 1.0, the Fair has insufficient funds to fully payout leave.

Fair Name

Fair Code

## FY 2019/2020 General Allocation

*This schedule is only required by Class I-X to IV+ fairs that received  
FY 2019/2020 general allocation funds during calendar year 2020.*

| Description  | Amount |
|--|--------|
| Administration Expenses (travel, audit, office supplies, training)                               |        |
| Capital Improvements (building improvements, land improvements, new construction)                |        |
| Fair Event Expenses (advertising, attendance supplies, exhibit supplies)                         |        |
| Horse Racing Expenses (supplies)   |        |
| Large Equipment (vehicles, forklifts, tractors)  |        |
| Long-Term Debt (payoff/down loans)   |        |
| Maintenance & General Operations Expenses (payroll, training, utilities, supplies and equipment) |        |
| Premium Expenses (awards, ribbons, trophies)   |        |
| Satellite Wagering Facility Expenses (supplies)  |        |
| Other (please specify)   |        |
|  |        |
|  |        |
|  |        |
|  |        |
| Total General Allocation Spent in 2020   | \$0    |
| Total General Allocation Received in 2020  | \$0    |
| Remaining Unspent FY 19/20 General Allocation  | \$0    |

Sacramento County Fair

52nd DAA

Schedule 3

Fair Name

Fair Code

## FY 2019/2020 Training Allocation

*This schedule is only required by Class I-X to IV+ fairs that received training reimbursement(s) during calendar year 2020.*

|  | Amount |
|--|--------|
| Board of Director Training                     |        |
| Event Sales & Management Symposium             |        |
| Fair Regional Training                         |        |
| Fall Managers Conference                       |        |
| Maintenance Mania                              |        |
| New Fair CEO Orientation                       |        |
| State Required trainings                       |        |
| Strategic Planning                             |        |
| Western Fairs Association Annual Convention    |        |
| Other (please specify)                         |        |
|  |        |
|  |        |
|  |        |
|  |        |
| Total Training Allocation Spent in 2020        | \$0    |
| Total Training Allocation Received in 2020     | \$0    |
| Remaining Unspent FY 19/20 Training Allocation | \$0    |

Sacramento County Fair

52nd DAA

Schedule 4

Fair Name

Fair Code

## 2020 FAIR STATISTICS

| Grounds Admissions                                     | Price per Ticket | Number of Tickets | Amount |
|--|------------------|-------------------|--------|
| <b>PAID ADMISSIONS:</b>                                |                  |                   |        |
| Gate Admissions  |                  |                   | \$0    |
|  |                  |                   | 0      |
|  |                  |                   | 0      |
|  |                  |                   | 0      |
|  |                  |                   | 0      |
| Discounted Admissions                                  |                  |                   | 0      |
| Season Passes  |                  |                   | 0      |
| Senior Citizens  |                  |                   | 0      |
| Exhibitor Passes                                       |                  |                   | 0      |
| Livestock Passes                                       |                  |                   | 0      |
| <b>TOTAL PAID ADMISSIONS</b>                           |                  | 0                 | \$0    |
| <b>FREE ADMISSIONS:</b>                                |                  |                   |        |
| Courtesy Pass Admissions                               |                  |                   |        |
| Credential Admissions                                  |                  |                   |        |
| Children under 12 Admitted Free                        |                  |                   |        |
| Military Personnel in Uniform Admitted Free            |                  |                   |        |
| Children under 6 Admitted Free                         |                  |                   |        |
| <b>TOTAL FREE ADMISSIONS</b>                           |                  | 0                 |        |
| <b>TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)</b> |                  | 0                 | \$0    |
| <b>Cash over/under (Account 85000)</b>                 |                  |                   | \$0    |

## Courtesy Pass Admissions as Percent of Prior Year Gross Paid Admissions

(Not to exceed 4% per Food and Ag Code Section 3026)

Courtesy pass admissions - current year

0

Total number of paid admissions - prior year

0

Percent

#DIV/0!

| Parking Revenue            | Number | Price | Total Revenue | % Paid To |
|----------------------------|--------|-------|---------------|-----------|
| Fairtime (Account 47100)   |        |       | \$0           |           |
|                            |        |       | 0             |           |
|                            |        |       | 0             |           |
|                            |        |       | 0             |           |
|                            |        |       | 0             |           |
|                            |        |       | 0             |           |
|                            |        |       | 0             |           |
| <b>TOTAL Account 47100</b> | 0      |       | \$0           |           |

Sacramento County Fair

52nd DAA

Schedule 6

Fair Name

Fair Code

## Permanent Positions on Payroll for 2020

Total # of Permanent Positions (see below)

| Expenditure Classification | Total               | Pay Rate |     | Total Per Account |                   |                                |
|----------------------------|---------------------|----------|-----|-------------------|-------------------|--------------------------------|
| Civil Service Class Title  | Number of<br>Months | Amount   | Per | Acct No.          | Account<br>Totals | Compensated<br>Leave Liability |
|                            |                     |          |     |                   |                   |                                |
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Permanent positions must include all permanent full & part-time employees (only employees receiving medical benefits).

Please include permanent intermittents.

Do NOT include seasonals or 119 day employees.

Please provide the breakdown of permanent full and part-time employees and permanent intermittents.

This data is required for the full year, not year-end figures. However, please avoid double-counting the same position.

E.g. A position that is filled throughout the year by 2 individuals should be counted as one permanent position.

Sacramento County Fair  
Fair Name

52nd DAA  
Fair Code

Schedule 7

| PROPERTY, PLANT & EQUIPMENT ACQUISITIONS & DISPOSITIONS        | Reference   | Jan 1 to Dec 31, | Jan 1 to Dec 31, |
|--|-------------|------------------|------------------|
|  |             | 2020             | 2020             |
| PROPERTY, PLANT & EQUIPMENT, January 1:                        | Prior Year  |                  | \$86,457         |
| ACQUISITIONS OF FIXED ASSETS:                                  |             |                  |                  |
| Land   |             |                  |                  |
| Buildings & Improvements:                                      |             |                  |                  |
| Major Maintenance Projects (MMP)                               |             |                  |                  |
| ADA Projects   |             |                  |                  |
| Building Improvements  |             |                  |                  |
| Land Improvements  |             |                  |                  |
| Leasehold Improvements   |             |                  |                  |
| New Construction   |             |                  |                  |
| Construction in Progress                                       |             |                  |                  |
| Net Buildings & Improvements                                   |             |                  | 0                |
| Equipment  |             |                  |                  |
| Other Fixed Assets   |             |                  |                  |
| Other (provide description):                                   |             |                  |                  |
| TOTAL ACQUISITIONS OF FIXED ASSETS                             |             |                  | 0                |
| DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):           |             |                  |                  |
| Land   |             |                  |                  |
| Buildings & Improvements                                       |             |                  |                  |
| Equipment  |             |                  |                  |
| Other Fixed Assets   |             |                  |                  |
| Other (provide description):                                   |             |                  |                  |
| TOTAL DISPOSITIONS OF FIXED ASSETS                             |             |                  | 0                |
| PROPERTY, PLANT & EQUIPMENT, December 31                       |             |                  | 86,457           |
| DEPRECIATION:  |             |                  |                  |
| Accumulated Depreciation, January 1                            | Prior Year  |                  | 86,457           |
| Less: A/D on Dispositions of Fixed Assets above                |             |                  |                  |
| Less/Add: Prior Year Audit Adjustment                          |             |                  |                  |
| Add: Annual Depreciation Expense                               | from page 2 |                  |                  |
| ACCUMULATED DEPRECIATION, December 31                          |             |                  | 86,457           |
| PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION, December 31  |             |                  | (0)              |
| DEBT (ASSOCIATED WITH FIXED ASSETS)                            |             |                  |                  |
| NET RESOURCES-CAPITAL ASSETS (less related debt), DECEMBER 31: | To Sch 1    |                  | (\$0)            |

**Sacramento County Fair**

Fair Name

**52nd DAA**

Fair Code

Schedule 9

**Employer's Share of Contributions towards Pension Plan**

**This schedule is only required by DAAs.**

**Monthly Employer's Contribution (July 1, 2019 - December 31, 2020)**

| Month  | Contributions |
|--------|---------------|
| Jul-19 | 0.00          |
| Aug-19 | 0.00          |
| Sep-19 | 0.00          |
| Oct-19 | 0.00          |
| Nov-19 | 0.00          |
| Dec-19 | 0.00          |
| Jan-20 | 0.00          |
| Feb-20 | 0.00          |
| Mar-20 | 0.00          |
| Apr-20 | 0.00          |
| May-20 | 0.00          |
| Jun-20 | 0.00          |
| Jul-20 | 0.00          |
| Aug-20 | 0.00          |
| Sep-20 | 0.00          |
| Oct-20 | 0.00          |
| Nov-20 | 0.00          |
| Dec-20 | 0.00          |
| TOTAL  | 0.00          |

Sacramento County Fair  
Fair Name

52nd DAA  
Fair Code

**STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION**

| DETAIL   | Account Number | Jan 1 to Dec 31, 2020 |
|--|----------------|-----------------------|
| <b>RESOURCES, January 1:</b>                               | 25100          | 248,062               |
|  |                |                       |
| <b>AUCTION REVENUES:</b>                                   |                |                       |
| Percentage from Auction Sales                              | 47610          | 41,114                |
| Sponsorships   | 47620          | -500                  |
| Advertising Sales  | 47630          |                       |
| Reimbursements   | 47640          |                       |
| Prior Year Revenue Adjustment                              | 47650          |                       |
| Other (List)   | 47660          | 70                    |
| <b>TOTAL REVENUES</b>                                      | 47600          | 40,684                |
|  |                |                       |
| <b>AUCTION EXPENDITURES:</b>                               |                |                       |
| Jr. Livestock BBQ, lunch, dinner, etc.                     | 57620          | 352                   |
| Labor Costs  | 57630          | 5,762                 |
| Supplies & Expense   | 57640          | 23,978                |
| Publicity and Marketing                                    | 57650          | 449                   |
| Leases and /or Rentals                                     | 57660          |                       |
| Fuel & Utilities   | 57670          |                       |
| Prior Year Expenditure Adjustment                          | 57680          | 461                   |
| Other (List)   | 57690          | 6,888                 |
| <b>TOTAL EXPENDITURES</b>                                  | 57600          | 37,889                |
|  |                |                       |
| <b>NET JLA INCOME</b>                                      |                | 2,795                 |
|  |                |                       |
| <b>RESOURCES, December 31:</b>                             | 25100          | 250,857               |
|  |                |                       |
| <b>INFORMATION ONLY:</b>                                   |                |                       |
| Payment from Buyers / Payment to Sellers                   |                |                       |
| (Excluding the percentage retained to offset the expenses) | 25200          |                       |
|  |                |                       |
| Percentage Retained by Fair/Committee                      |                | %                     |



Sacramento County Fair

Fair Name

52nd DAA

Fair Code

**FEDERAL LABOR STANDARD ACT (FLSA) RECREATIONAL EXEMPTION**

Do NOT include State Funding.

This schedule is only required by DAAs.

Method of determining applicability of recreational exemption:

**2020 Monthly Cash Receipts**

| Month     | Cash Receipts |
|-----------|---------------|
| January   |               |
| February  |               |
| March     |               |
| April     |               |
| May       |               |
| June      |               |
| July      |               |
| August    |               |
| September |               |
| October   |               |
| November  |               |
| December  |               |
| TOTAL     | 0             |

| Lowest six months | Highest six months |
|-------------------|--------------------|
| #NUM!             | #NUM!              |
| #NUM!             | #NUM!              |
| #NUM!             | #NUM!              |
| #NUM!             | #NUM!              |
| #NUM!             | #NUM!              |
| #NUM!             | #NUM!              |
| TOTALS            | #NUM!              |

Lowest six months/highest six months: #NUM!

If the lowest six months divided by the highest six months is greater than 33.3%, your exemption is lost for 2021.  
Overtime should be paid to temporary employees accordingly.



Sacramento County Fair  
2021 Financial Services Fees

Non Flexnet Contract Fees

Monthly User Fee (1 user):  
Timeshare on Server per month

2021

\$20  
\$85

Current Module & Monthly Fees:

General Ledger  
Accounts Receivable  
Bank Reconciliation  
Accounts Payable  
Payroll Printing

\$30  
\$30  
\$20  
\$30  
\$0

Monthly Flexnet Fees:

\$215 N/A

Annual Flexnet Fees:

\$2,580 N/A

Non Accountnet Contract Fees

Base Hourly Rate (Non Contract Member) \$85/hr

2021

\$85/hr

Paynet Contract Fees

2021

Annual Base Fee \$200/month (includes 2 payroll runs/month)

\$2,400

# of Payroll transactions per month at \$4.00

4.00 \*

\$0.10 charge for blank/printed check

0.00 \*\*

Fee based on additional payroll runs/per occurrence

\$50.00

\*This is based on #.of payroll transactions processed each month.

\*\*If CFSA prints the checks.

Signature

2-14-2021

Date

By signing you acknowledge and accept the financial services rates, as presented for 2021 and agree to continue these services.

\* A revised contract will follow for your signature.



ESTIMATED LOAN  
AMOUNT

Your Loan **\$13,150**

Your application is under review by our team. We will reach out with any questions we may have. There is no action needed at this time.

|                        |                       |
|------------------------|-----------------------|
| APPLICATION<br>STARTED | APPLICATION<br>NUMBER |
| <b>1/12/2021</b>       | <b>5359922</b>        |

#### Contact us

☒ [loansupport@smartbizloans.com](mailto:loansupport@smartbizloans.com)

#### Partner Permission

You were referred to SmartBiz by Sbalenders - one of our partners. Please check the box below if you would like to give Sbalenders permission to access and help you complete your \$13,150 application for District Ag Association dba Agricultural District 52. If you want to remove permissions, please uncheck the box.

- ☒ By clicking this checkbox, you authorize sbalenders and its designated employees to act, view, and edit this SmartBiz SBA loan application, including: allowing them to give permission on your behalf to obtain information from your (and all other guarantors in this application) personal credit report(s), and information from credit bureaus and other third parties.

We use cookies to improve our website experience. By clicking on 'Allow', you agree that cookies can be placed. You can view our privacy policy and terms of service for more details.

x

Allow

Support the Sacramento County "Fair of the Future"



# Rollin' Smoke Smothered Pork Ribs

## BBQ DINNER FOR 4 <sup>Adults</sup>

You will be contacted with a convenient pickup location near you!

*March 27, 2021 • Sacramento County*

Order deadline March 18th

<https://march27dinner.eventbrite.com>

### Dinner for 4 includes:

Smoked BBQ Pork Ribs, Homestyle  
Mac & Cheese, Ranch Beans,  
Salad, Rolls, and Cookies

**\$65.00** for a dinner of 4

All dinners come with heating instructions



**Tickets ONLY available at Eventbrite.com**

When purchasing your dinner, you may choose a specific club or chapter to receive credit.

The #1 selling 4-H and FFA club will have 1st choice of livestock barn space at the 2021 Livestock Grading & Husbandry Expo. All proceeds from the dinner go to the Sacramento County Ag Foundation for the future of a privately funded & operated expo event center.



Dinners will be available for pickup by 5pm at a centralized location. We will notify you as to your closest pickup location. Please make sure to include a current cell number & current email, along with club credit, when ordering tickets on Eventbrite. For additional info, call Pam at 916-263-2975

All proceeds benefit the Sacramento County AG FOUNDATION (SCAF) which is a non-profit, tax-exempt charitable organization under section 501(c)(3) of the IRS. Donations are tax-deductible, EIN #453942661 has been issued by the IRS for fundraising purposes.

**Special  
Thanks to:**



|   |                    |
|---|--------------------|
| ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar number, and address):<br>Brian Beecher, Esq. (SBN 239486); David J. Ebenhack (SBN 282526)<br>The Law Offices of Arash Khorsandi PC<br>2960 Wilshire Boulevard, Los Angeles CA 90010<br><br>TELEPHONE NO.: (310)-277-7529 FAX NO. (Optional): (310)-388-8442<br>E-MAIL ADDRESS (Optional): david@arashlaw.com<br>ATTORNEY FOR (Name): Plaintiff David Cruz Abundio | FOR COURT USE ONLY |
| SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO<br>STREET ADDRESS: 720 Ninth Street, Room 102<br>MAILING ADDRESS:<br>CITY AND ZIP CODE: Sacramento, CA 95814-1380<br>BRANCH NAME:  |                    |
| PLAINTIFF/ PETITIONER: Cruz Abundio, David, et al.<br>DEFENDANT/ RESPONDENT: State of California, et al.  |                    |
| DEPOSITION SUBPOENA<br>FOR PRODUCTION OF BUSINESS RECORDS   |                    |
| CASE NUMBER:<br>34-2018-00246785  |                    |

THE PEOPLE OF THE STATE OF CALIFORNIA, TO (name, address, and telephone number of deponent, if known):  
 Cust. of Records: 52nd DAA Sacramento County Fair, 1600 Exposition Boulevard, Sacramento, CA 95815; 916-263-2975

1. YOU ARE ORDERED TO PRODUCE THE BUSINESS RECORDS described in item 3, as follows:

To (name of deposition officer): On-Call Legal

On (date): March 15, 2021

At (time): 10:00 a.m.

Location (address): 1875 Century Park East, Suite H, Los Angeles, California 90067

Do not release the requested records to the deposition officer prior to the date and time stated above.

- a. ☒ by delivering a true, legible, and durable copy of the business records described in item 3, enclosed in a sealed inner wrapper with the title and number of the action, name of witness, and date of subpoena clearly written on it. The inner wrapper shall then be enclosed in an outer envelope or wrapper, sealed, and mailed to the deposition officer at the address in item 1.
- b. ☐ by delivering a true, legible, and durable copy of the business records described in item 3 to the deposition officer at the witness's address, on receipt of payment in cash or by check of the reasonable costs of preparing the copy, as determined under Evidence Code section 1563(b).
- c. ☐ by making the original business records described in item 3 available for inspection at your business address by the attorney's representative and permitting copying at your business address under reasonable conditions during normal business hours.
2. The records are to be produced by the date and time shown in item 1 (but not sooner than 20 days after the issuance of the deposition subpoena, or 15 days after service, whichever date is later). Reasonable costs of locating records, making them available or copying them, and postage, if any, are recoverable as set forth in Evidence Code section 1563(b). The records shall be accompanied by an affidavit of the custodian or other qualified witness pursuant to Evidence Code section 1561.
3. The records to be produced are described as follows (if electronically stored information is demanded, the form or forms in which each type of information is to be produced may be specified):  
 Any and all records as described in Attachment 3  
☒ Continued on Attachment 3.
4. IF YOU HAVE BEEN SERVED WITH THIS SUBPOENA AS A CUSTODIAN OF CONSUMER OR EMPLOYEE RECORDS UNDER CODE OF CIVIL PROCEDURE SECTION 1985.3 OR 1985.6 AND A MOTION TO QUASH OR AN OBJECTION HAS BEEN SERVED ON YOU, A COURT ORDER OR AGREEMENT OF THE PARTIES, WITNESSES, AND CONSUMER OR EMPLOYEE AFFECTED MUST BE OBTAINED BEFORE YOU ARE REQUIRED TO PRODUCE CONSUMER OR EMPLOYEE RECORDS.

DISOBEDIENCE OF THIS SUBPOENA MAY BE PUNISHED AS CONTEMPT BY THIS COURT. YOU WILL ALSO BE LIABLE FOR THE SUM OF FIVE HUNDRED DOLLARS AND ALL DAMAGES RESULTING FROM YOUR FAILURE TO OBEY.

Date issued: February 22, 2021

David J. Ebenhack, Esq.

(TYPE OR PRINT NAME)



(SIGNATURE OF PERSON ISSUING SUBPOENA)

Attorney for Plaintiff

(TITLE)

(Proof of service on reverse)

Page 1 of 2

PLAINTIFF/PETITIONER: Cruz Abundio, David, et al.  
 DEFENDANT/RESPONDENT: State of California, et al.

CASE NUMBER:  
 34-2018-00246785

**PROOF OF SERVICE OF DEPOSITION SUBPOENA FOR  
 PRODUCTION OF BUSINESS RECORDS**

1. I served this *Deposition Subpoena for Production of Business Records* by personally delivering a copy to the person served as follows:

- a. Person served (name):  
 b. Address where served:

c. Date of delivery:

d. Time of delivery:

e. (1) ☐ Witness fees were paid.  
 Amount: ..... \$ \_\_\_\_\_

(2) ☐ Copying fees were paid.  
 Amount: ..... \$ \_\_\_\_\_

f. Fee for service: ..... \$ \_\_\_\_\_

2. I received this subpoena for service on (date):

3. Person serving:

- a. ☐ Not a registered California process server.  
 b. ☐ California sheriff or marshal.  
 c. ☐ Registered California process server.  
 d. ☐ Employee or independent contractor of a registered California process server.  
 e. ☐ Exempt from registration under Business and Professions Code section 22350(b).  
 f. ☐ Registered professional photocopier.  
 g. ☐ Exempt from registration under Business and Professions Code section 22451.  
 h. Name, address, telephone number, and, if applicable, county of registration and number:

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: \_\_\_\_\_



(SIGNATURE)

(For California sheriff or marshal use only)  
 I certify that the foregoing is true and correct.

Date: \_\_\_\_\_



(SIGNATURE)

|   |                                  |
|---|----------------------------------|
| SHORT TITLE:<br>CRUZ v. STATE OF CALIFORNIA, et al. | CASE NUMBER:<br>34-2018-00246785 |
|---|----------------------------------|

ATTACHMENT (Number): Three

(This Attachment may be used with any Judicial Council form.)

## DEFINITIONS

The term "DOCUMENTS" shall mean and refer to any writings as it is defined in California Evidence Code § 250, and includes the original or a copy of the handwriting, typewriting, printing, photostating, videotape, and every other means of recording upon any tangible thing, and form of communicating and representation, including letters, words, pictures, sounds or symbols or combination of them.

The terms "YOU" and "YOUR" shall mean and refer to the Agricultural District for YOUR respective County.

## DOCUMENTS TO BE PRODUCED

- 1.) Any and all DOCUMENT(S) in YOUR custody, possession, or control, and that relate to, refer to, make mention of, and/or constitute YOUR golf cart policy at any Fairs operated by YOU in 2018.
- 2.) Any and all DOCUMENT(S) in YOUR custody, possession, or control, and that relate to, refer to, and/or make mention of YOUR policies for Golf cart/motorized vehicle use, safety and/or training during 2010 - 2018.

(If the item that this Attachment concerns is made under penalty of perjury, all statements in this Attachment are made under penalty of perjury.)

Page 1 of 1

(Add pages as required)

**PROOF OF SERVICE**

I declare that I am over the age of eighteen (18) and not a party to this action. My business address is 2960 Wilshire Blvd., Third Floor, Los Angeles, California 90010.

On February 22, 2021, I caused to be served the following document(s):

**DEPOSITION SUBPOENA FOR PRODUCTION OF BUSINESS RECORDS**

on the interested party(ies) in this action by placing a true and correct copy of document(s) in a sealed envelope addressed as follows:

Wendy Skillman, Esq.  
James Sell, Esq.  
Timothy Smyth, Esq.  
TYSON & MENDES  
371 Bel Marin Keys Blvd., Suite 100  
Novato, CA 94949  
Tel: 628-253-5070  
Fax: 415-785-3165

E: wskillman@tysonmendes.com

E: KCollier@TysonMendes.com

TSmyth@TysonMendes.com

jsell@tysonmendes.com

*Attorneys for Defendant, PROFESSIONAL EVENT SERVICES, INC., JOHN MEEK; and STATE OF CA BY AND THROUGH THE 36<sup>TH</sup> DISTRICT AGRICULTURAL ASSOCIATION AKA "DIXON MAY FAIR"*

- ( ) [OVERNIGHT DELIVERY] Via Federal Express or similar overnight courier service, by depositing in a box or other facility regularly maintained by such overnight delivery service, or delivering such envelope to a courier or driver authorized by said overnight delivery service to receive documents, in an envelope designated by said overnight delivery service with delivery fees paid or provided for, addressed to the address last shown by that person on any documents filed in this action.
- (X) [U.S. MAIL] I am readily familiar with the business practice for collection and processing of correspondence for mailing with the United States Postal Service. I know that the correspondence is deposited with the United States Postal Service on the same day this declaration was executed in the ordinary course of business. I know that the envelope was sealed and, with postage thereon fully prepaid, placed for collection and mailing on this date, following ordinary business practices in the United States mailed at Los Angeles, California.
- (X) [ELECTRONIC MAIL] Via electronic mail, I caused the above-referenced document(s) to be transmitted to the address listed below.

Executed on February 22, 2021, at Los Angeles, California.

- (X) (STATE) I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

  
YAMILET ESCOBAR



SECURITY FEATURES INCLUDE: TRUE WATERMARK, GRAPHEX HEAT SENSITIVE GLOW AND FOLIO MICROFILM

**Class Action Research & Litigation**  
P O Box 740  
Penryn, CA 95663  
916-663-2562

**U.S. Bank National Association**  
2360 Grass Valley Highway  
Auburn, CA 95603  
90-2267/1211  
50-2267/1211

40476

3-3-21

PAY TO THE  
ORDER OF

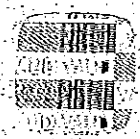
*Sacramento County Fair*  
*Fifteen and 00/100 -*

\$ 15.00

DOLLAR

MEMO

*Z16241*



AUTHORIZED SIGNATURE

*[Handwritten Signature]*

⑈040476⑈ ⑆121122676⑆ 457524124052⑈

State of California, Department of Food and Agriculture  
AGREEMENT  
GAU-03 (Rev. 9/2020)

**GRANT AGREEMENT  
SIGNATURE PAGE**

AGREEMENT NUMBER

20-0890-000-SO

1. This Agreement is entered into between the State Agency and the Recipient named below:

STATE AGENCY'S NAME

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

RECIPIENT'S NAME

52ND DISTRICT AGRICULTURAL ASSOCIATION SACRAMENTO COUNTY FAIR

2. The Agreement Term is: October 15, 2020 through June 30, 2021

3. The maximum amount of this Agreement is: \$22,140.00

4. The parties agree to comply with the terms and conditions of the following exhibits and attachments which are by this reference made a part of the Agreement:

Exhibit A: Recipient and Project Information

1 Page

Exhibit B: General Terms and Conditions

3 Page(s)

Exhibit C: Payment and Budget Provisions

1 Page

Attachments: Scope of Work and Budget

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

**RECIPIENT**

RECIPIENT'S NAME (Organization's Name)

52ND DISTRICT AGRICULTURAL ASSOCIATION SACRAMENTO COUNTY FAIR

BY (Authorized Signature)

DATE SIGNED (Do not type)

11/17/2020

PRINTED NAME AND TITLE OF PERSON SIGNING

Pamela Gyock, CEO

ADDRESS

1600 Exposition Boulevard, Sacramento, CA 95815

**STATE OF CALIFORNIA**

AGENCY NAME

CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)

BY (Authorized Signature)

DATE SIGNED (Do not type)

11/24/2020

PRINTED NAME AND TITLE OF PERSON SIGNING

CRYSTAL MYERS, BRANCH CHIEF, OFFICE OF GRANTS ADMINISTRATION

ADDRESS

1220 N STREET, ROOM 120  
SACRAMENTO, CA 95814

LB

---

**California Department of Food and Agriculture  
Fairs & Expositions  
California Network of Fairs  
2020-2021 Fair Funding**

**Scope of Work**

**A. Availability of Funds**

The California Department of Food and Agriculture (CDFA) has \$9.29 million AB 1499 (New Fair Funds) dollars for local assistance to state-designated Fairs within the Network of California Fairs of all class sizes for general operational support. A state-designated fair must first apply to the Fairs & Expositions Branch (F&E) to become a qualified fair. F&E will disburse these funds to all qualified fairs regardless of class size

This funding is made available for general operational support to qualified fairs that continue to operate during the 2020 COVID-19 pandemic and continue to serve their local communities. Allocations may be used for:

- Administration and Emergency Expenses (i.e., office supplies, emergency supplies and implements related to emergencies such as evacuations or the COVID 19 pandemic)
- Maintenance & General Operations Expenses (i.e., payroll, training, utilities, supplies and equipment)
- Long-Term Debt (payoff/paydown loans)
- Payment to state agencies for premiums owed (i.e., auto insurance; pension/health premiums; Attorney General's Office services)

**Background**

California's Fairgrounds are an important part of California's economy and play a major role in the economies of the communities and counties where they are located. Beyond the annual fair event, fairgrounds operate 365 days per year hosting thousands of events from large trade shows to small family celebrations.

Fairgrounds are perceived primarily as sites for annual fairs and some other well-known seasonal venues such as entertainment and competitions including horse racing, car racing, concerts, rodeos. However, Fairgrounds also tend to the needs

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of their communities during the pandemic by serving as standup hospitals, housing at risk people, test sites, storage and distribution site for PPE. All by remaining on standby to also assist with other emergencies that may affect California, such as flooding, wildfires, earthquakes, and heatwaves. California fairground locations are critical sites for staging operation command posts for first responders (i.e. Cal-Fire, Local Operations of Emergency Service, Red Cross).

### **Purpose & Authority**

Any New Fair Funding general operational support granted by CDFA is subject to the following requirements per the Business and Professions Code (BPC) section 19620.15 and CDFA's audit authority under BPC section 19620. BPC section 19620.15 (h)(3)(C) is suspended while the Governor's Proclamation of the COVID-19 Emergency is in effect, pursuant to Executive Order N-40-20 (March 30, 2020).

### **B. Responsibilities of Parties**

#### **Prerequisites: Apply for and Attain Qualified Fair Status prior to Applying to receive New Fair Funds**

Please, see Circular Letter F2020-07 released on April 6, 2020 for information on how to become a qualified fair. Documents contained in application that needs to be approved by Board of Directors and submitted to F&E by **November 30, 2020** to become a qualified fair:

- Board Resolution
- Memorandum of Understanding
- Required Employee Work Conditions Policy
- Contracting Policies and Procedures

#### **Under this Agreement the Qualified Fair shall:**

1. Expend the funds for general operations only. Permissible uses include essential expenses such as payroll, utility bills, loan obligations, supplies and implements related to emergencies such as evacuations or the COVID 19 pandemic.
2. Provide and enforce required Employee Work Conditions
  - a. Pursuant to BPC section 19602.15 it requires lessees on fairgrounds to provide, without interruption through at least June 30, 2021, the following

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conditions to all non-management employees (unless exempt as provided below in Section 3:

- b. A meal period of not less than 30 minutes for a work period of more than five hours per day, unless the work period per day of the employee is less than six hours and the meal period is waived by mutual consent of both the employer and the employee.
  - c. A second meal period of not less than 30 minutes for a work period of more than 10 hours per day, unless the work period per day of the employee is less than 12 hours, the second meal period is waived by mutual consent of both the employer and the employee, and the first meal period was not waived.
  - d. Compensation at the rate of no less than one and one-half times the regular rate of pay for any work in excess of eight hours in one workday, any work in excess of 40 hours in any one workweek, and the first eight hours worked on the seventh day of work in any one workweek.
  - e. Compensation at the rate of no less than twice the regular rate of pay for any work in excess of 12 hours in one day.
  - f. Compensation at the rate of no less than twice the regular rate of pay for any work in excess of eight hours on any seventh day of a work week.
3. Exempt the following from the work conditions:
- a. Full-time carnival ride operators
  - b. Employees covered by a valid collective bargaining agreement if that agreement expressly provides for all of the following: (1) Wages, hours of work, and working conditions of the employees; (2) Meal periods for the employees, including final and binding arbitration of disputes concerning application of its meal period provisions; (3) Premium wage rates for all overtime hours worked, and a regular hourly rate of pay not less than 30 percent more than the state minimum wage.
4. Follow Contracting Policies and Procedures
- Pursuant to BPC section 19602.15 the fair shall maintain, through at least June 30, 2021, contracting policies and procedures that require the Fair and all lessees provide the required work conditions to its non-management employees. Notice of the work conditions shall be provided to all non-management employees that qualify for the benefits and attached to all applicable leases.
5. Leases that grant exclusive and continuous occupancy for a period of one-

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year or longer shall include the following provisions:

- a. [Lessee] shall provide to all non-management employees the working conditions, or greater. Failure to provide the working conditions shall be considered a material breach.
  - b. "[Lessee] acknowledges that the [Fair] is a state designated fair under the oversight of the California Department of Food and Agriculture (CDFA) which conducts periodic audits for the purpose of ensuring compliance with state law and policy. Upon written request and with reasonable notice, Lessee shall make records available to the CDFA Audit Office for examination in order to confirm compliance with the required working conditions policy adopted by fair. Records may include but are not limited to, payroll and time keeping records of non-management employees."
  - c. "Lessee shall notify [Fair] within 15 business days of receiving notice of any complaint made by a non-management employee or finding of a violation by a labor or personnel authority, based on the required working conditions policy adopted by fair.
  - d. "Upon a finding that Lessee failed to comply with the required work conditions, Lessee shall provide [Fair] with written assurance within thirty (30) days of the finding that the breach will be cured before the [Fair] may terminate this lease as provided herein."
6. All existing leases shall be amended in writing and signed by the parties to include the required contract provisions and policy.
  7. Upon the CDFA audit office's request, the fair shall make available all records necessary to conduct an audit. During an audit, the fair shall assist CDFA in requesting that the lessee make available its records for examination pursuant to the lease.
  8. Inform CDFA in writing within 15 business days of receiving notice of either of the following:
    - a. Any complaint or finding of a violation for the fair's failure to provide the required work conditions to a non-management employee; or
    - b. A final ruling issued by a relevant labor or personnel authority that determines the fair or a lessee did not provide its non-management employees the required work conditions.

9. Keep in place and effect employee and contracting policies and procedures applicable to qualified fairs until at least June 30, 2021.
10. Be in compliance with all labor laws and current with the Department's audit reporting requirement.

## **C. Responsibilities of CDFA**

### **1. Administration of Agreement**

- a. Review New Fair Funds application submitted by fair to confirm the applicant has met all requirements to be a qualified fair. Determine whether to approve requests.
- b. Be responsible for maintaining this Agreement and process payment once the fair responsibilities are completed.
- c. Communicate with relevant state and public agencies to ensure District Agricultural Associations are remaining current on obligations owed.
- d. At its sole discretion, perform a fiscal or compliance audit, including an audit to ensure compliance with work conditions and contract requirements as outlined in BPC section 19620.15.

### **2. Enforcement of Compliance with Work Conditions**

Upon finding a violation of the required work conditions or associated contract policies, the following procedure shall apply:

- a. CDFA shall provide written notice of the violation to the fair within 15 days of discovering or receiving notice of the violation.
- b. The fair shall respond to CDFA in writing by describing any actions the fair has taken or intends to take to remedy the violation. The fair's response shall be submitted to CDFA no later than 60 days after the date of the CDFA's notice and monthly thereafter until final resolution has been achieved.
- c. CDFA may not terminate the fair's qualified status if written confirmation of resolution or identifiable course of action is provided by the 60-day deadline and the resolution or course of remedial action is accepted by the CDFA in writing.
- d. For the first and second violation within the preceding three State fiscal years:

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- e. If the fair fails to respond or refuses to correct the violation or the course of remedial action is unacceptable to the Department, the Department shall terminate the qualified fair status until the fair reapplies to become a qualified fair and has proven compliance for the duration of a State fiscal year.
  - f. If the violation is corrected and the remedial action is accepted by CDFA in writing, CDFA may dismiss the violation.
  - g. For the third violation within the preceding three State fiscal years: The CDFA shall terminate the fair's qualified fair status for the next State fiscal year until the fair reapplies to become a qualified fair and has proven compliance for the duration of a State fiscal year.
  - h. If the fair fails to respond or refuses to correct the violation or the course of remedial action is unacceptable to CDFA, the CDFA shall terminate the fair's qualified status for the next two State fiscal years and until the fair reapplies to be a qualified fair and has proven compliance for the duration of a State fiscal year.

### **3. Termination of Qualified Fair Status**

To terminate its status as a "qualified fair" eligible to participate in the New Fair Funds Allocation Program, the fair must submit to the CDFA approved Board meeting minutes that memorialize the decision. Unless authorized in writing by CDFA, the fair shall continue adhering to the terms and conditions as required to receive New Fair Funds. If CDFA approves (in writing) the request to end the fair's Qualified Fair Status, allocated funds or portions of the allocated funds may be withheld by CDFA. The Fair shall continue to provide to its non-management employees the required work conditions through June 30, 2021.

- a. If a fair is terminated as a "qualified fair" then the Department will terminate the agreement per the terms of the agreement.

### **D. Request and Documentation Submittals**

All New Fair Funds allocation requests shall be submitted by via email to: Joji Kume, [Joji.Kume@cdfa.ca.gov](mailto:Joji.Kume@cdfa.ca.gov)



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## BUDGET DISPLAY

1. The allocations for the Fair are as follows:

| Fiscal Year | Description                           | Total    |
|-------------|---------------------------------------|----------|
| 2020-2021   | New Fair Funds Operational Allocation | \$22,140 |

## EXHIBIT B

### GENERAL TERMS AND CONDITIONS

1. **Approval**

This Agreement is of no force or effect until signed by both parties. The Recipient may not invoice for activities performed prior to the commencement date or completed after the termination date of this Agreement.

2. **Assignment**

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

3. **Governing Law**

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

4. **State and Federal Law**

It is the responsibility of the Recipient to know and understand which state, federal, and local laws regulations, and ordinances are applicable to this Agreement and Project. Recipient shall be responsible for observing and complying with all applicable state and federal laws and regulations, and failure to comply may constitute a material breach.

5. **Recipient Commitments**

The Recipient accepts and agrees to comply with all terms, provisions, conditions and commitments of the Agreement, including all incorporated documents, and to fulfill all assurances, declarations, representations, and statements made by the Recipient in the application, documents, amendments, and communications in support of its request for funding.

6. **Performance and Assurances**

The Recipient agrees to faithfully and expeditiously perform or cause to be performed all Project work as described in the Scope of Work, and to apply grant funds received only to allowable Project costs in accordance with applicable provisions of the law and Grant Procedures Manual, if applicable.

7. **Mutual Liability**

Each party hereto agrees to be responsible and assume mutual and proportional liability for its own wrongful or negligent acts of omissions, or those of its officers, agents or employees to the full extent required by law.

8. **Property Damage**

Should a property owner claim damages arising under, related to or involving this Agreement, the Recipient agrees to indemnify, defend, and hold harmless the CDFA, its officers, agents and employees from any and all claims and losses.

9. **Unenforceable Provision**

In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and will not be affected thereby.

10. **Contractors/Consultants**

The Recipient, and the agents and employees of Recipient, in the performance of this Agreement, are not officers, employees, or agents of the CDFA. The Recipient's obligation to pay its Contractors/Consultants is an independent obligation from the CDFA's obligation to make payments to the Recipient. Recipient agrees to comply with all applicable State and local laws and regulations during the term of this Agreement. All Contractors/Consultants shall have the proper licenses/certificates required in their respective disciplines. The Contractors/Consultants shall not affect the Recipient's overall responsibility for the management of the project, and the Recipient shall reserve sufficient rights and control to enable it to fulfill its responsibilities under this Agreement.

11. **Non-Discrimination Clause**

During the performance of this Agreement, Recipient and its Contractors will not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, sexual orientation, race, color, ancestry, religious creed, national origin, physical or mental disability, medical condition, age, marital status, and denial family care leave.

The Recipient and Contractors will ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Recipient and Contractors will comply with the provisions of the Fair Employment and Housing Act (Government Code Section 12990 *et seq.*) and the applicable regulations promulgated there under (California Code of Regulations, Title 2, Section 7285 *et seq.*). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference.

and made a part hereof as if set forth in full. Recipient and its Contractors will give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining unit or other Agreement. The Recipient must include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this Agreement.

**12. Excise Tax**

The State of California is exempt from Federal excise taxes and no payment will be made for any taxes levied on employees' wages. The CDFA will pay for any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this Agreement. California may pay any applicable sales and use tax imposed by another State.

**13. Disputes**

The Recipient must continue with the responsibilities under this Agreement during any dispute. In the event of a dispute, the Recipient must file a "Notice of Dispute" with the CDFA Agreement Manager or designee within ten (10) calendar days of discovery of the problem. The Notice of Dispute must contain the Agreement number. Within ten (10) calendar days of receipt of the Notice of Dispute, the CDFA Agreement Manager or designee must meet with the Recipient for the purpose of resolving the dispute. In the event of a dispute, the language contained within this Agreement prevails.

**14. Right to Terminate**

This Agreement may be terminated by either party hereto upon written notice delivered to the other party at least thirty (30) calendar days prior to the intended date of termination. By such termination, neither party may nullify obligations already incurred prior to the date of termination. In the event of Termination for Convenience of this Agreement by CDFA, CDFA must pay all responsible costs and non-cancellable obligations incurred by the Recipient as of the date of termination.

**15. Termination for Cause**

Either party reserve the right to immediately terminate this Agreement for cause subject to written notice. However, each party will have ten (10) calendar days after receipt of the termination notice to cure the breach. If the breach is not cured within ten (10) calendar days of receipt of notice, the CDFA shall reimburse the Recipient for all documented costs incurred up to the date of termination, including all non-cancellable obligations.

**16. Force Majeure**

The Recipient shall not be liable for any failure to perform as required by this Agreement, to the extent such failure to perform is caused by any of the following: labor disturbances or disputes of any kind, accidents, failures of any required governmental approval, civil disorders, acts of aggression, acts of God, energy or other conservation measures, failure of utilities, mechanical breakdowns, materials shortages, disease, pandemics, or similar occurrences.

**17. Suspension of Payments**

Reimbursement under this Agreement may be suspended or terminated, or both, and Recipient may be subject to debarment if CDFA determines that Recipient has breached the terms of this Agreement. A determination of breach may be appealed in writing and post marked within ten (10) calendar days of the date of notification, and addressed to CDFA, Legal Hearing and Appeals Office or emailed to [CDFA.LegalOffice@cdfa.ca.gov](mailto:CDFA.LegalOffice@cdfa.ca.gov).

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

**18. Breach Provisions**

The Recipient may be in material breach under this Agreement if it fails to comply with any term of this Agreement. In the event of a material breach, CDFA shall provide in writing a Notice of Breach to the Recipient within ten (10) calendar days upon discovery of breach. Recipient shall have ten (10) calendar days from receipt of the notice to cure the breach. If the Recipient fails to cure the breach within the time prescribed by this Agreement, CDFA may do any of the following:

- A. Suspend payments;
- B. Demand repayment of all funding;
- C. Terminate the Agreement; or
- D. Take any other action deemed necessary to recover costs.

If CDFA determines that Recipient is not in material breach but that a Project is not being implemented in accordance with the provisions of this Agreement, or that Recipient has failed in any other respect to comply with the provisions of this Agreement, and if Recipient does not remedy any such failure in a reasonable manner, CDFA may withhold all or any portion of the grant funding and take any other action that CDFA deems necessary to protect its interests.

Where a portion of the grant funding has been disbursed to the Recipient and CDFA notifies Recipient of its decision not to release funds that have been withheld pursuant to Exhibit B, Suspension of Payments Provision, the portion that has been disbursed shall thereafter be repaid immediately. CDFA may consider Recipient's refusal to repay the requested disbursed amount a contract breach subject to the default provisions in Suspension of Payments Provision.

If CDFA notifies Recipient of its decision to withhold the entire funding amount from Recipient pursuant to this paragraph, this Agreement shall terminate upon receipt of such notice by Recipient and CDFA shall no longer be required to provide funds under this Agreement and the Agreement shall no longer be binding on either party.

In the event CDFA finds it necessary to enforce this provision of this Agreement in the manner provided by law, Recipient agrees to pay all costs incurred by CDFA including, but not limited to, reasonable attorneys' fees, legal expenses, and costs.

**19. Publicity and Acknowledgement**

The Recipient agrees that it will acknowledge CDFA's support whenever projects funded, in whole or in part, by this Agreement are publicized in any news media, brochures, publications, audiovisuals, presentations or other types of promotional material in accordance with the Grant Procedures Manual, if applicable. Recipients may not use the CDFA logo.

**20. News Releases/Public Conferences**

The Recipient agrees to notify the CDFA in writing at least two (2) business days before any news releases or public conferences are initiated by the Recipient or its Contractors/Consultants regarding the project described in the Attachments, Scope of Work and Budget and any project results.

**21. Scope of Work and Budget Changes**

Changes to the Scope of Work, Budget or the Project term, must be requested in writing to CDFA Grant Administrative Contact no later than thirty (30) days prior to the requested implementation date. Any changes to the Scope of Work and Budget are subject to CDFA approval and, at its discretion, CDFA may choose to accept or deny any changes. If accepted and after negotiations are concluded, the agreed upon changes will be made and become part of this Agreement. CDFA will respond in writing as to whether the proposed changes are accepted.

**22. Reporting Requirements**

The Recipient agrees to comply with all reporting requirements specified in Scope of Work and/or Grant Procedures Manual, if applicable.

**23. Equipment**

Purchase of equipment not included in the approved Budget requires prior approval. The Recipient must comply with applicable state requirements regarding the use, maintenance, disposition, and reporting of equipment as contained in CCR, Title 3, Division 1, Chapter 5, Sections 303, 311, 324.1 and 324.2.

**24. Closeout**

The Agreement will be closed out after the completion of the project or project term, receipt and approval of the final invoice and final report, and resolution of any performance or compliance issues.

**25. Confidential and Public Records**

The Recipient and CDFA understand that each party may come into possession of information and/or data which may be deemed confidential or proprietary by the person or organization furnishing the information or data. Such information or data may be subject to disclosure under the California Public Records Act or the Public Contract Code. CDFA has the sole authority to determine whether the information is exempt from public release. If CDFA deems the data exempt, it shall maintain such information as confidential and notify the Recipient of any requests for release of the information.

**26. Amendments**

Changes to funding amount or Agreement term require an amendment and must be requested in writing to the CDFA Agreement Manager or designee no later than sixty (60) calendar days prior to the requested implementation date. Amendments are subject to CDFA approval, and, at its discretion, may choose to accept or deny these changes. No amendments are possible if the Agreement is expired.

## EXHIBIT C

### PAYMENT AND BUDGET PROVISIONS

#### 1. Invoicing and Payment

- A. For activities satisfactorily rendered and performed according to the attached Scope of Work and Budget, and upon receipt and approval of the invoices, CDFA agrees to reimburse the Recipient for actual allowable expenditures incurred in accordance with the rates specified herein, which is attached hereto and made a part of this Agreement.
- B. Invoices must include the Agreement Number, performance period, type of activities performed in accordance with this Agreement, and when applicable, a breakdown of the costs of parts and materials, labor charges, and any other relevant information required to ensure proper invoices are submitted for payment.
- C. Unless stated in the Scope of Work and/or Grant Procedures Manual, if applicable, quarterly invoices must be submitted to the CDFA Administrative Contact, within thirty (30) calendar days after the end of each quarter in which activities under this Agreement were performed.
- D. Unless stated in the Scope of Work and/or Grant Procedures Manual, if applicable, a final invoice will be submitted for payment no more than thirty (30) calendar days following the expiration date of this Agreement, or after project is complete, whichever comes first. The final invoice must be clearly marked "Final Invoice" thus indicating that all payment obligations of the CDFA under this Agreement have ceased and that no further payments are due or outstanding.

#### 2. Allowable Expenses and Fiscal Documentation

- A. The Recipient must maintain adequate documentation for expenditures of this Agreement to permit the determination of the allowability of expenditures reimbursed by CDFA under this Agreement. If CDFA cannot determine if expenditures are allowable under the terms of this Agreement because records are nonexistent or inadequate according to Generally Accepted Accounting Principles, CDFA may disallow the expenditures.
- B. Mileage reimbursement for using a privately-owned vehicle will be at the standard mileage rate established by the United States (U.S.) Internal Revenue Service (IRS) and in effect at the time of travel. The standard mileage rate in effect at the time of travel can be found on IRS's website regardless of funding source/type.
- C. If domestic travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable for travel within California are those established by the California Department of Human Resources (CalHR). The maximum rates allowable for domestic travel outside of California are those established by the United States General Services Administration (GSA).
- D. If foreign travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable are those established in a per diem supplement to Section 925, Department of State Standardized Regulations.
- E. The Recipient will maintain and have available, upon request by CDFA, all financial records and documentation pertaining to this Agreement. These records and documentation will be kept for three (3) years after completion of the Agreement period or until final resolution of any performance/compliance review concerns or litigation claims.

#### 3. Prompt Payment Clause

Payment will be made in accordance with, and within the time specified in, California Government Code Title 1, Division 3.6, Part 3, Chapter 4.5, commencing with Section 927 - The California Prompt Payment Act.

#### 4. Budget Contingency Clause

If funding for any fiscal year is reduced or deleted for purposes of this program, the CDFA has the option to either cancel this Agreement with no liability occurring to the CDFA, or offer to amend the Agreement to reflect the reduced amount.

## Pamela Fyock

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**From:** Francesconi, Mike@CDFA <mike.francesconi@cdfa.ca.gov>  
**Sent:** Wednesday, December 30, 2020 5:27 PM  
**To:** Francesconi, Mike@CDFA; Diaz, Kathy@CDFA  
**Cc:** Willson, Carrie@DGS; Carroll, Christopher@DGS  
**Subject:** Insurance Coverage Limits – Temporary Waiver  
**Attachments:** D2020-02 - Insurance Coverage Limits Final 5.18.20.pdf; sample CA fair-festival policy.pdf

To : DAA CEOs and Board Presidents

Subject: Insurance Coverage Limits – Temporary Waiver

The purpose of this email is to provide guidance regarding a six-month temporary waiver of procurement for General Liability insurance coverage with a minimum of twenty-five million dollars (\$25,000,000) per occurrence. This six-month waiver is for the period of January 1, 2021, through June 30, 2021, and is applicable to the following District Agriculture Associations:

- 7<sup>th</sup> DAA – Monterey County Fair
- 35<sup>th</sup> DAA – Merced County Fair
- 40<sup>th</sup> DAA – Yolo County Fair
- 52<sup>nd</sup> DAA – Sacramento County Fair

This waiver will allow these four DAA's to obtain general liability insurance through the Department of General Services Office of Risk and Insurance Management (ORIM) at a minimum level of six-million dollars (\$6,000,000) per occurrence and ten-million dollars (\$10,000,000) aggregate. This temporary waiver is in response to ORIM notifying CDFA that they were not able to secure a quote for twenty-five million dollars (\$25,000,000) per occurrence of general liability insurance as outlined in Circular Letter D2020-02.

The waiver period will allow ORIM an opportunity to see if they can receive a quote for twenty-five million dollars (\$25,000,000) per occurrence of general liability insurance. If ORIM does not receive a quote by April 15, 2021, these DAA's will need to take the necessary steps to join the California Fair Service Authority (CFSA) general liability insurance pool. CFSA generally requires at least two-months to enroll a new fair into the liability insurance pool and the next fiscal year period starts on July 1, 2021. Insurance plans terminated prior to the expiration date have a short rate provision where a certain percentage or minimum premium is kept by the insurance company (see page 3 of sample fair policy). Outside of that, there should not be any penalties for early termination.

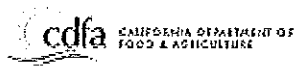
If ORIM does receive a quote that meets the CDFA minimum insurance coverage requirements, then the DAA will be able to compare annual insurance premiums and choose either ORIM or CFSA to purchase liability insurance. These DAA's are required to acquire a general liability insurance policy that meets CDFA minimum standard at the soonest available time that this is available. If this requirement is not met, then any potential allocation of funds in 2021 will be withheld. The expectation is that your fair transition as soon as possible to an insurance policy that meets CDFA standards outlined in Circular Letter D2020-02.

Sincerely,

Mike

Mike Francesconi  
*Agriculture Program Supervisor II*  
CDFA Fairs and Expositions  
Ph (916) 900-5365

[mike.francesconi@cdfa.ca.gov](mailto:mike.francesconi@cdfa.ca.gov)





CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE  
Karen Ross, Secretary

May 18, 2020

D2020-02

To: All DAA CEOs and Board Presidents

Subject: Insurance Coverage Limits – New Requirements

During these challenging times, protection of the fairgrounds, fair staff, and patrons is of utmost importance. This letter outlines new requirements regarding General Liability (GL) insurance coverage limits for all DAAs. The California Department of Food and Agriculture (CDFA) is responsible for providing oversight to the California Fair network, including ensuring the integrity of the Fairs and Exposition Fund (Fund). In order to limit potential impacts to the Fund from the trend of multi-million-dollar jury verdicts in public entity lawsuits, CDFA has determined the need to mandate GL insurance coverage minimums. When DAAs are underinsured the financial risk to the DAA, CDFA and the Fund is increased. The new limits must be made effective the next time each policy is renewed.

Additionally, DAAs may only obtain insurance coverage through the California Fair Services Authority (CFSA) or through the Department of General Services Office of Risk and Insurance Management (ORIM). CFSA and ORIM will make sure all insurance policies are secured from insurance companies with a high rating (i.e., a minimum AM Best rating of A-, VII) to ensure the ability of the insurance carrier to pay any claim that may result.

The following minimum GL insurance coverage limits have been identified after consultation with CFSA, ORIM and representatives from Alliant Insurance Services (insurance brokerage service used by both ORIM and CFSA).

Minimum Insurance GL Coverage Limits:

- Twenty-five million (\$25,000,000) per occurrence in GL insurance, including
- Bodily injury and property damage (non-fair-owned property)
  - Personal injury
  - Public official errors and omissions (coverage must be limited to **Public Officials**; it cannot include officers of nonprofit corporations)
  - Employment practices liability (caused by an alleged or actual wrongful act including sexual harassment, wrongful termination, and discrimination)





D2020-02 Insurance Coverage Limits  
May 18, 2020  
Page 2

In addition, DAAs shall ensure that, if available, coverage should include the following categories of activities and events:

- 1) Disease transmission (i.e., E-Coli)
- 2) Terrorism; Athletic Events
- 3) Civil Rights (i.e., First Amendment; Freedom of Expression; Americans with Disability Act)

If you have any questions, please contact:

John Quiroz, Branch Chief – Fairs and Exposition Branch at [John.Quiroz@cdfa.ca.gov](mailto:John.Quiroz@cdfa.ca.gov)  
Tom Amberson, Risk Department Manager– CFSA at [Tamberson@cfsa.org](mailto:Tamberson@cfsa.org)  
Carrie Willson, Staff Services Manager DGS – ORIM [Carrie.Willson@dgs.ca.gov](mailto:Carrie.Willson@dgs.ca.gov)

Sincerely,



John Quiroz  
Branch Chief

cc: Rebecca Desmond, Executive Director, California Fairs Services Authority  
Virginia Bolman, Chief, DGS Office of Risk and Insurance Management