



Notice of Meeting

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

Monday, August 23, 2021 at 4:00 p.m.
Held on ZOOM

California State Fairgrounds
1600 EXPOSITION BLVD
SACRAMENTO, CA 95815

MISSION STATEMENT

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

In accordance with Governor Gavin Newsom's March 12, 2020 Executive Order N-25-20, Board Directors and the California Department of Food and Agriculture may attend this meeting telephonically without public notice of or access to their teleconference location.

Join Zoom Meeting

<https://egusd-net.zoom.us/j/86109164170>

Meeting ID: 861 0916 4170

Passcode: Fair

One tap mobile

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Meeting ID: 861 0916 4170

Passcode: 218340

Find your local number: <https://egusd-net.zoom.us/j/kyU9lfzMK>

Public Comment

Any member of the public wishing to address the Board on any matter listed for consideration on this agenda shall fill out a Speaker's Form and provide it to the C.E.O./Fair Manager acting as the Board's Recording Secretary. All speakers will be recognized by the Chair and be allowed a maximum of three minutes to address the Board at the time the agenda item is being considered by the Board. If you wish to address the Board on a matter **not** listed on the agenda, please fill out a speaker's form and provide it to the C.E.O./Fair Manager. You will be allowed a maximum of five minutes to address the Board during the Public Comment period for items not on the agenda.

Americans with Disabilities Act

Pursuant to the Americans with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any Sacramento County Fair Board, Committee or any Advisory meetings, or in connection with other Sacramento County Fair Activities, may request assistance from the CEO at the Sacramento County Fair Offices, 1600 Exposition Boulevard, or by calling 916-263-2975, during normal business hours.

52nd District Agricultural Association

**Monday, August 23, 2021 at 4:00 p.m. Held on ZOOM
BOARD MEETING AGENDA**

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

1. CALL TO ORDER
2. ROLL CALL AND DIRECTORS ABSENT
3. INTRODUCE OF STAFF AND GUESTS
4. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA
5. APPROVAL OF BOARD MINUTES
6. FINANCIAL REPORT-
 - a. Action regarding Current Financials
 - b. Action regarding 2020 Audit
7. LIVESTOCK REPORT- Jim Vietheer
 - a. Information/action regarding 2021 Livestock Grading & Husbandry Expo
8. CEO REPORT
 - a. Correspondence
 - b. Information/action regarding 2022 Fair Planning
9. UNFINISHED BUSINESS
 - a. Information Cal Expo Lease Renewal
 - b. Information Transition Plan JPA Option
10. NEW BUSINESS
 - a. Discussion/action regarding Circular letter F2021-07 and Target Support Application F&E
 - b. Discussion/action regarding DAA Boarding Training and release of F&E Allocation
 - c. Information regarding Fair Funding for 2021 Fair
 - d. Discussion/action regarding Cal HR contract #R2170042
 - e. Information regarding liability insurance
11. MATTERS OF INFORMATION
15. ADJOURN

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MINUTES
52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
BOARD OF DIRECTORS MEETING
VIA CONFERENCE CALL
April 13, 2021 at 4:00 p.m.
Sacramento County Fair Office

In accordance with Governor Gavin Newsom's March 12, 2020 Executive Order N-25-20, Board Directors and the California Department of Food and Agriculture may attend this meeting telephonically without public notice of or access to their teleconference location.

1. CALL TO ORDER

The meeting was called to order by Mike Albiani at 4:15 p.m.

2. ROLL CALL AND DIRECTORS ABSENT VIA COFRENCCE CALL

Board members present via zoom were: Joe Mohamed, Jr., Jim Perham, Mike Albiani, Coby Turner and Doug Dickson. Directors were reminded to mute their phones when not speaking.

3. INTRODUCTION OF BOARD MEMBERS, STAFF AND GUESTS- Pamela Fyock and Jim Vietheer

4. PUBLIC INPUT & COMMENT-None

5. APPROVAL OF BOARD MINUTES- A motion to approve the March 22 minutes was made by Director Mohamed and seconded by Director Dixon. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-Y, Coby Turner-Y and Doug Dickson-Y The motion passed.

6. FINANCIAL REPORT- a. President Albiani asked that CEO Fyock present the financial report. Fyock reviewed the March 31, 2021 financials. Fyock noted it was nice to have income coming in again. The Fair is obtaining a small amount of revenue from the Livestock Expo. It is from admission, sponsorship and entries. A motion to accept the current financials was made by Director Turner and seconded by Director Mohamed. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-Y, Coby Turner-Y and Doug Dickson-Y. The motion passed.

b. **STOP-** The STOP was tabled at the last Board meeting after it was reviewed due to a clarification. The audit adjustment is done to "true-up" the JLA and Fair reserves. There is no net effect on the net income. A motion to accept the current STOP was made by Director Turner and seconded by Director Mohamed. President Albiani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albiani-Y, Coby Turner-Y and Doug Dickson-Y. The motion passed.

7. LIVESTOCK REPORT-Chairman Vietheer, President Albiani and Fyock reviewed the upcoming Livestock Expo that will be held May 26-31 at the Backstretch at Cal Expo. Fyock announce that she received the approval from Sacramento Health Department with no restrictions. This will be the first time some of the exhibitors have been able to show an animal since 2019. Everyone seems to be extremely positive about the show. Sponsorship for the awards is going well. If Board members want to attend they need to let Pam know and she will provide admission tickets. Due to COVID everyone must have a ticket to enter the grounds. The JLA Sale will be on two days May 30 & 31. Buyers will have the opportunity to purchase animals either in-person or virtually.

8. CEO REPORT- Fyock briefed the Board of the funding from the State and the transition plan. Fyock reviewed the current correspondence. Directors were encouraged to take the on-line training from the State. Several Board members have already taken some of the classes because they sit on other Boards. Director Turner is a state-wide trainer for the State. Fyock was directed to inquire Board that have already taken the class have to take the class again.

9. UNFINISHED BUSINESS

- a. **State Transition Plan JPA Option-** Item was discussed in CEO's report.
- b. **COVID-19 Challenges and Policy-** Item was discussed in CEO's report

Correspondence was reviewed and included in Director Packets.

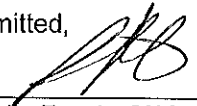
10. NEW BUSINESS

a. Procurement/Contracting-A discussion followed on the proposed procurement/contracting policy. A motion to approve the attached procurement/contracting policy was made by Director Turner and seconded by Director Dixon. President Albani called for a voice vote: Joe Mohamed, Jr.-Y, Jim Perham-Y, Mike Albani-Y, Coby Turner-Y and Doug Dickson-Y. The motion passed.

11. MATTER OF INFORMATION-None

Following a completed agenda the meeting was adjourned was made at 5:10 p.m.

Submitted,



Pamela Fyock, CEO

Date

Mike Albani, Chair

Date

SACRAMENTO COUNTY FAIR, 52nd DAA
BALANCE SHEET
July 31, 2021

	2021	2020
ASSETS		
Cash	167,811	251,570
Cash - Restricted	544,544	544,544
Cash Junior Livestock	159,268	190,399
Accounts Receivable	-	-
Accounts Receivable Junior Livestock	(47,073)	2,354
Buildings & Improvements	76,731	76,731
Accumulated Depreciation-B&I	(76,731)	(76,731)
Equipment	9,726	9,726
Accumulated Depreciation-Equip	(9,726)	(9,726)
Deferred Charges	10,000	10,000
Total Assets	834,551	998,868
TOTAL ASSETS	834,551	998,868
LIABILITIES & NET RESOURCES		
Accounts Payable	130,745	(614)
JLA Accounts Payable	4,232	1,490
Fees Collected	-	-
Taxes and Retirement Payable	7,203	6,935
Utility Fee Deposits	-	-
Insurance Fee Deposits	-	-
Deferred Income	244,961	244,961
State Allocation Funds Held	544,544	544,544
Compensated Leave Liability	-	-
Total Liabilities	931,686	797,315
Net Resources		
Resources Available for Operations	(138,303)	50,815
Resources-Capital Assets	-	-
Resources Available for Projects	-	-
Reserve for Junior Livestock	250,857	248,062
Net Income JLA	(70,053)	10,624
Net Income	(142,340)	(107,948)
Total Net Resources	(99,839)	201,552
TOTAL LIABILITIES AND NET RESOURCES	831,847	998,868

52nd DAA, Sacramento County Fair
STATEMENT OF OPERATIONS
Board Summary
July 31, 2021

	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
OPERATING REVENUES:						
ADMISSIONS TO GROUNDS	-	(125)	32,236	-	23,000	9,236
COMMERCIAL REVENUE	-	-	-	1,731	-	-
CARNIVAL REVENUE	-	(59)	-	-	-	-
CONCESSION REVENUE	1,655	-	3,124	600	12,000	(8,876)
EDUCATION REVENUE	-	-	-	-	-	-
LIVESTOCK REVENUE	750	(365)	30,055	19,557	56,050	(25,995)
COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)	-	(2)	-	-	-	-
HORSE SHOW REVENUE	-	-	3,116	-	5,500	(2,384)
FAIR ATTRACTION REVENUE	-	(10)	-	-	-	-
MISCELLANEOUS FAIR REVENUE	9,250	-	34,765	133	80,350	(45,585)
MISCELLANEOUS NON-FAIR REVENUE	-	-	-	-	-	-
INTERIM REVENUE	-	-	15	-	-	15
PRIOR YEAR REVENUE	-	-	-	-	-	-
OTHER OPERATING REVENUE	-	-	-	-	-	-

TOTAL REVENUES	11,655	(561)	103,311	22,021	176,900	(73,589)
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OPERATING EXPENDITURES:						
ADMINISTRATION EXPENSES	101,131	7,229	237,955	109,418	139,200	(98,755)
MAINTENANCE & GENERAL OPERATIONS	3,404	1,976	22,763	9,087	2,300	(20,463)
PUBLICITY EXPENSES	-	-	1,874	9,067	-	(1,874)
ATTENDANCE OPERATIONS	-	-	45	-	-	(45)
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)	-	-	656	-	-	(656)
MISCELLANEOUS NON-FAIR EXPENSE	-	-	-	-	-	-
EDUCATION EXPENSES	-	-	-	-	-	-
LIVESTOCK EXPENSES	-	-	10,955	147	27,900	16,945
COMPETITIVE EXHIBIT EXPENSE (NON-LIVESTOCK)	-	26	-	26	-	-
HORSE SHOW EXPENSES:	-	-	370	-	2,500	2,130
FAIR ENTERTAINMENT EXPENSES:	-	-	-	13,000	-	-
EQUIPMENT EXPENSES	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT	-	-	-	-	-	-
CASH SHORTAGES & OVERAGES	-	-	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-	-	-

TOTAL EXPENSES	104,536	9,231	274,618	140,744	171,900	102,718
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Net Gain/Loss Before Allocation	(92,881)	(9,792)	(171,306)	(118,723)	5,000	(176,306)
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STATE ALLOCATION	-	-	22,140	-	52,850	(30,710)
OTHER F&E ALLOCATIONS	-	-	-	-	-	-
F&E PROJECT FUNDS	-	-	-	-	-	-
FLEX CAPITAL FUNDING	-	-	-	-	-	-
MILLENNIUM FLEX	-	-	-	-	-	-

Net Gain/Loss After Allocation	(92,881)	(9,792)	(149,166)	(118,723)	57,850	(207,016)
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Detail of Revenues

	Acct. No.	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
ADMISSIONS TO GROUNDS							
Admission to Grounds	41000	-	-	-	-	-	-
Regular Fair Admissions	41010	-	-	12,871	-	5,000	7,871
Advance Sales	41015	-	-	-	-	-	-
Discount Fair Admissions	41020	-	(125)	19,365	-	-	19,365
Discount Fair Admissions - Livestock	41021	-	-	-	-	18,000	(18,000)
Discount Fair Admissions-Vendor	41022	-	-	-	-	-	-
TOTAL ADMISSION TO GROUNDS		-	(125)	32,236	-	23,000	9,236
COMMERCIAL REVENUE							
Commercial Space Insurance Revenue	41500	-	-	-	-	-	-
Outside Commercial Space	41510	-	-	-	181	-	-
Inside Commercial Space	41520	-	-	-	-	-	-
Application Fees	41530	-	-	-	1,550	-	-
Commercial Exhibit Utility Fee	41540	-	-	-	-	-	-
Commercial Space Commission	41550	-	-	-	-	-	-
TOTAL COMMERCIAL REVENUE		-	-	-	1,731	-	-
CARNIVAL REVENUE							
Carnival	42100	-	-	-	-	-	-
Carnival Presale	42110	-	-	-	-	-	-
Carnival Presale Livestock	42111	-	(59)	-	-	-	-
Carnival Presale Group NP	42110	-	-	-	-	-	-
TOTAL CARNIVAL REVENUE		-	(59)	-	-	-	-
CONCESSION REVENUE							
Concessions	42000	-	-	-	-	-	-
Food Concessions	42200	1,655	-	1,655	-	12,000	(10,345)
Safe Food Handling Fee	42210	-	-	724	-	-	724
Food Vendor Utility Fee	42240	-	-	745	-	-	745
Other Concessions	42250	-	-	-	-	-	-
Non-Food Concessions (Application Fees)	42300	-	-	-	600	-	-
Entertainer Mdse Sales	42310	-	-	-	-	-	-
RV/Stock Truck Revenue	42310	-	-	-	-	-	-
TOTAL CONCESSION REVENUE		1,655	-	3,124	600	12,000	(8,876)
EDUCATION REVENUE							
School Tours	43500	-	-	-	-	-	-
Wheel Barrow Revenue	43510	-	-	-	-	-	-
TOTAL EDUCATION REVENUE		-	-	-	-	-	-
LIVESTOCK REVENUE							
Entry Fees	43101	-	-	-	-	-	-
Entry Fees Livestock	43101	-	(185)	14,764	12,346	14,000	764
Entry Fees On-line Processing	43105	-	-	-	3,850	4,500	(4,500)
Entry Fees On-line Processing (In-House)	43106	-	-	-	-	-	-
Sponsored Awards Livestock	43201	750	-	12,161	3,362	19,450	(7,289)
Foundation Premium Book Donations	43310	-	-	-	-	-	-
Other Parking	43400	-	(175)	-	-	12,500	(12,500)
Other Insurance	43401	-	(5)	3,130	-	5,600	(2,470)
Other Indoor Exhibit	43401	-	-	-	-	-	-
Wool Revenue	43800	-	-	-	-	-	-
TOTAL LIVESTOCK REVENUE		750	(365)	30,055	19,557	56,050	(25,995)

COMPETITIVE EXHIBIT REVENUE (NON-LIVESTOCK)							
Entry Fees - Adults	43103	-	-	-	-	-	-
Entry Fees - Youth	43102	-	(2)	-	-	-	-
Entry Fees On-line Processing	43110	-	-	-	-	-	-
Entry Fees On-line Processing (In-House)	43111	-	-	-	-	-	-
Donated & Sponsored Awards	43202	-	-	-	-	-	-
TOTAL COMPETITIVE EXHIBIT REVENUE		-	(2)	-	-	-	-

Detail of Revenues

	Acct. No.	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
HORSE SHOW REVENUE							
Entry Horse Show 4H	43104	-	-	2,004	-	3,000	(996)
Horse Performance Class Entry Fees	44210	-	-	-	-	-	-
Horse Show Entry Fee Processing (In-House)	43112	-	-	-	-	-	-
Horse Haller Class Entry Fees	44220	-	-	-	-	-	-
Horse Show Stall Fees	44400	-	-	720	-	2,000	(1,280)
Other (Horse Show)	44600	-	-	112	-	-	112
Horse Show Insurance	44500	-	-	280	-	500	(220)
TOTAL HORSE SHOW REVENUE		-	-	3,116	-	5,500	(2,384)
FAIR ATTRACTION REVENUE							
Rodeo Admission	46400	-	(10)	-	-	-	-
Rodeo Sponsorship	46410	-	-	-	-	-	-
Tractor Pull Admission	46600	-	-	-	-	-	-
Tractor Pull Sponsorship	46600	-	-	-	-	-	-
Monster Truck Admission	46500	-	-	-	-	-	-
Destruction Derby Admission	46410	-	-	-	-	-	-
Destruction Derby Sponsorship	46401	-	-	-	-	-	-
TOTAL FAIR ATTRACTION REVENUE		-	(10)	-	-	-	-
MISCELLANEOUS FAIR REVENUE							
Program Revenue (Sales Ad)	47200	-	-	-	-	-	-
T-shirt Sales	47230	-	-	-	-	-	-
Souvenir Sales	47240	-	-	-	-	-	-
Advertising Sales (Premium Book)	47400	-	-	-	-	-	-
Stall Rentals Fairtime	47500	-	-	-	-	-	-
Camp Fees Exhibitor	47700	-	-	-	-	-	-
Other Parking (Levee)	47110	-	-	10,015	125	10,000	15
Fair Parking/Admission	47000	-	-	-	-	-	-
Other Parking - Vendor	47010	-	-	-	8	-	-
Camp Fees Vendor	47710	-	-	-	-	-	-
Other (Specify)	47800	-	-	-	-	-	-
Other - Merchandise Sales	47810	-	-	-	-	-	-
Other -Advertising	47820	-	-	-	-	-	-
Sponsorships	47900	9,250	-	24,750	-	70,350	(45,600)
Foundation Contribution	47900	-	-	-	-	-	-
TOTAL MISCELLANEOUS FAIR REVENUE		9,250	-	34,765	133	80,350	(45,585)
MISCELLANEOUS NON-FAIR REVENUE							
Cal Expo Parking	47100	-	-	-	-	-	-
Misc-Nonfair Programs Other	47505	-	-	-	-	-	-
Foundation Revenue	47505	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR REVENUE		-	-	-	-	-	-
INTERIM REVENUE							
Equipment Rental	48300	-	-	-	-	-	-
Reimbursement	48500	-	-	-	-	-	-
Other (Specify)	48710	-	-	15	-	-	15
Bad Check Fees	48720	-	-	-	-	-	-
TOTAL EXHIBIT REVENUE		-	-	15	-	-	15

Detail of Revenues

	Acct. No.	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
PRIOR YEAR REVENUE							
Prior Year Revenue	49000	-	-	-	-	-	-
TOTAL PRIOR YEAR REVENUE		-	-	-	-	-	-
OTHER OPERATING REVENUE							
Other Operating Revenue	49500	-	-	-	-	-	-
Interest Earnings	49510	-	-	-	-	-	-
Other Operating Revenue-State checks	49530	-	-	-	-	-	-
Revenue-4H Ribbons/Judges	49540	-	-	-	-	-	-
TOTAL OTHER OPERATING REVENUE		-	-	-	-	-	-

Detail of Expenditures

	Acct. No.	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
ADMINISTRATION EXPENSES							
Salaries & Wages - Permanent	50100	7,694	-	30,776	-	85,000	54,224
Salaries & Wages - Temporary	50200	-	7,694	19,235	79,651	-	(19,235)
Compensated Absence Expense	50300	-	-	-	-	-	-
Employee Benefits	50310	127,748	-	135,959	-	-	(135,959)
Payroll Taxes	50320	589	112	2,855	1,143	1,000	(1,855)
Workers Compensation	50330	2,462	(1,408)	8,025	704	2,000	(6,025)
Exp-Pro Services Contract	50400	(37,838)	-	7,162	-	12,000	4,838
Professional Services-Contracts	50410	-	-	330	-	-	(330)
Admin Fee CFSA Benefits	50420	-	-	-	-	-	-
Professional Services	50430	-	306	3,083	2,922	-	(3,083)
Directors Expense	50500	-	-	-	-	-	-
Exp-PR Dining	50510	-	-	-	-	-	-
Traveling Expense Employees	50600	-	-	2,520	97	-	(2,520)
Training Expense	50610	-	-	-	-	-	-
Office Supplies	50700	-	-	1,577	783	1,000	(577)
Telephone	50800	285	205	1,494	885	2,700	1,206
Postage	50820	-	138	152	213	500	348
Dues & Subscription	50900	-	-	385	1,280	1,900	1,515
Insurance	51000	-	19	12,391	11,330	15,000	2,609
General Liability Insurance	51010	-	-	-	2,000	12,000	12,000
Revenue Protection Insurance	51020	-	-	-	-	-	-
Demolition Derby Insurance	51030	-	-	-	-	-	-
Other (Specify)	51100	191	165	2,807	3,671	100	(2,707)
Other (DGS Late Fees)	51120	-	-	-	-	-	-
Unemployment Insurance	51200	-	-	1,822	3,488	1,000	(822)
Audit Cost	51300	-	-	7,382	1,250	5,000	(2,382)
Bad Debt Expense	51400	-	-	-	-	-	-
TOTAL ADMINISTRATION EXPENSE		101,131	7,229	237,955	109,418	139,200	(98,755)

Detail of Expenditures

	Acct. No.	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Permanent	52100	-	-	2,706	-	-	(2,706)
Salaries & Wages - Temporary	52200	-	-	5,142	-	-	(5,142)
S&W Concessions	52201	-	-	-	-	-	-
S&W Livestock	52202	-	-	-	-	-	-
Employee Benefits	52210	-	-	-	-	-	-
Payroll Taxes	52220	-	-	-	-	-	-
Professional Services (Contracts)	52300	1,850	1,729	9,375	6,264	-	(9,375)
Event Janitorial	52310	-	-	-	-	-	-
Post Event	52320	-	-	-	-	-	-
Supervision	52330	-	-	-	-	-	-
Security Uniform	52340	-	-	-	-	-	-
Rental Land & Bldgs	52400	-	-	-	-	-	-
Rent Maintenance Equipment	52500	-	-	1,951	94	1,500	(451)
Rental Pub address	52600	-	-	-	-	-	-
Temp Eletrical Work	52700	-	-	-	-	-	-
Light, Heat, Water, and Electricity	52800	75	225	675	1,350	800	125
Maint of Equipment	52900	-	-	-	-	-	-
Maint of Grounds	53000	1,479	-	1,611	407	-	(1,611)
Trash Removal, Clean Up	53100	-	-	1,215	-	-	(1,215)
Other - Cash Register	53200	-	-	-	-	-	-
Maint of Bldgs and Grounds	53300	-	22	89	972	-	(89)
TOTAL MAINTENANCE EXPENSE		3,404	1,976	22,763	9,087	2,300	(20,463)
PUBLICITY EXPENSES							
Salaries & Wages	54100	-	-	-	-	-	-
Professional Service Contracts	54200	-	-	-	-	-	-
Supplies & Expense	54300	-	-	1,740	2,317	-	(1,740)
Advertising	54400	-	-	134	6,750	-	(134)
Promotional Expense	54500	-	-	-	-	-	-
Promotional Other Art	54510	-	-	-	-	-	-
Promotional Poster Art	54520	-	-	-	-	-	-
Promotional Poster Production	54525	-	-	-	-	-	-
Promotional Button Production	54535	-	-	-	-	-	-
Percent Promotin Paid	54550	-	-	-	-	-	-
TOTAL PUBLICITY EXPENSE		-	-	1,874	9,067	-	(1,874)
ATTENDANCE OPERATIONS							
Salaries & Wages	56100	-	-	-	-	-	-
Professional Services Contract	56200	-	-	-	-	-	-
Professional Svc Cntr - ATTN Temp Emp	56210	-	-	-	-	-	-
Payroll Taxes	56300	-	-	-	-	-	-
Worker's Compensation	56210	-	-	-	-	-	-
Supplies & Expense	56300	-	-	45	-	-	(45)
TOTAL ATTENDANCE OPERATIONS		-	-	45	-	-	(45)

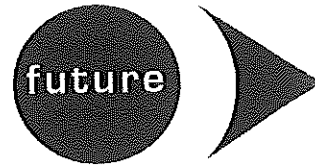
Detail of Expenditures

	Acct. No.	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
MISCELLANEOUS FAIR EXPENSE (NOT including JLA)							
Program Expense	57200	-	-	-	-	-	-
Program Printing	57210	-	-	-	-	-	-
Safe Food Handling Fee	57220	-	-	694	-	-	(694)
Utility Fees	57300	-	-	-	-	-	-
Premium Book Expense	57400	-	-	-	-	-	-
Premium Book Printing	57410	-	-	-	-	-	-
Other T-Shirts	57430	-	-	-	-	-	-
Sponsorships	57700	-	-	(37)	-	-	37
Other Merchandise	57710	-	-	-	-	-	-
Other (Specify)	57800	-	-	-	-	-	-
Fairs 2000 Fundings	57810	-	-	-	-	-	-
Exp-Comm Exh & Concession	57900	-	-	-	-	-	-
TOTAL MISCELLANEOUS FAIR		-	-	656	-	-	(656)
MISCELLANEOUS NON-FAIR EXPENSE							
Misc Non-Fair WFA Conference	57440	-	-	-	-	-	-
Foundation Expenses	57450	-	-	-	-	-	-
TOTAL MISCELLANEOUS NON-FAIR		-	-	-	-	-	-
EDUCATION EXPENSES							
Salaries & Wages - Temporary	62101	-	-	-	-	-	-
Payroll Taxes	62200	-	-	-	-	-	-
Worker's Compensation	62210	-	-	-	-	-	-
Wheel Barrow Expenses	62300	-	-	-	-	-	-
TOTAL EDUCATION EXPENSE		-	-	-	-	-	-
LIVESTOCK EXPENSES							
Salaries & Wages	63100	-	-	-	-	-	-
Salaries Exhibit Livestock	63101	-	-	-	-	17,900	17,900
Employee Benefits	63110	-	-	-	-	-	-
Payroll Taxes	63120	-	-	-	-	-	-
Worker's Compensation	63200	-	-	-	-	-	-
Cash Awards	58100	-	-	-	-	-	-
Premium Award - Livestock	58001	-	-	-	-	-	-
Cash Awards	58100	-	-	-	-	-	-
Premiums - Tropies, Medals, Ribbons	58200	-	-	4,682	-	8,000	3,318
Tropies, Medals, Ribbons	58200	-	-	182	-	-	(182)
Other Awards Livestock	58501	-	-	-	-	-	-
Parking	63700	-	-	-	-	-	-
Professional Services Judges	63200	-	-	3,845	-	1,000	(2,845)
Professional Services Judges	63201	-	-	2,200	-	-	(2,200)
Professional Svcs Livestock	63300	-	-	-	-	-	-
Professional Svcs Livestock	63301	-	-	(88)	-	-	88
Supplies Livestock	63410	-	-	134	147	1,000	867
Tent & Booth Rental	63500	-	-	-	-	-	-
Decorations	63600	-	-	-	-	-	-
Exhibit Other Livestock	63701	-	-	-	-	-	-
Wool Expense	63800	-	-	-	-	-	-
TOTAL LIVESTOCK EXPENSE		-	-	10,955	147	27,900	16,945
COMPETITIVE EXHIBIT EXPENSE (NON-LIVESTOCK)							
Salaries & Wages Kids Park	63103	-	-	-	-	-	-
Salaries Exhibit (Non Livestock)	63100	-	-	-	-	-	-

Detail of Expenditures

	Acct. No.	Activity July 2021	Activity July 2020	YTD July 2021	YTD July 2020	Budget 2021	Balance of Budget
HORSE SHOW EXPENSES:							
Salaries & Wages - Temporary	64101	-	-	-	-	2,500	2,500
Payroll Taxes	64120	-	-	-	-	-	-
Judges	64200	-	-	-	-	-	-
Professional Services	64300	-	-	-	-	-	-
Supplies	67400	-	-	370	-	-	(370)
Cash Awards	64710	-	-	-	-	-	-
Awards	64720	-	-	-	-	-	-
TOTAL HORSE SHOW EXPENSE		-	-	370	-	2,500	2,130
FAIR ENTERTAINMENT EXPENSES:							
Salaries & Wages	66100	-	-	-	-	-	-
Salaries & Wages - Temporary	66101	-	-	-	-	-	-
Motorized Racings	66109	-	-	-	-	-	-
Budget-Salaries Entertainment	66199	-	-	-	-	-	-
Professional Services	66200	-	-	-	3,000	-	-
Supplies & Expenses	66300	-	-	-	-	-	-
Rodeo	66400	-	-	-	-	-	-
Rodeo Sound	66401	-	-	-	-	-	-
Rodeo PR	66400	-	-	-	-	-	-
Rodeo Poster	66500	-	-	-	-	-	-
Rodeo Shirts	66400	-	-	-	-	-	-
Rodeo Labor	66500	-	-	-	-	-	-
Team Sorting Labor	66400	-	-	-	-	-	-
Truck Event	66411	-	-	-	-	-	-
Team Sorting Cattle	66400	-	-	-	-	-	-
Team Sorting Asso. Fees	66500	-	-	-	-	-	-
Team Sorting Paybacks	66400	-	-	-	-	-	-
Team Sorting Miscellaneous	66500	-	-	-	-	-	-
Demolition Derby	66410	-	-	-	-	-	-
Demolition Derby Sound & Labor	66421	-	-	-	-	-	-
Grounds Act	66500	-	-	-	10,000	-	-
Barn Area	66610	-	-	-	-	-	-
Entertainment Stages	66620	-	-	-	-	-	-
Building C	66610	-	-	-	-	-	-
TOTAL FAIR ENTERTAINMENT EXPENSE		-	-	-	13,000	-	-
EQUIPMENT EXPENSES							
Equipment Purchase Non-Capitalized	72300	-	-	-	-	-	-
TOTAL EQUIPMENT EXPENSE		-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Operating Expense Adjustment	80000	-	-	-	-	-	-
Prior Year Bad Debt Expense	80020	-	-	-	-	-	-
PRIOR YEAR OPERATING EXPENSE		-	-	-	-	-	-
CASH SHORTAGES & OVERAGES							
Cash Short/Over	85000	-	-	-	-	-	-
CASH (OVER)/UNDER		-	-	-	-	-	-
DEPRECIATION EXPENSE							
Depreciation	90000	-	-	-	-	-	-
TOTAL DEPRECIATION EXPENSE		-	-	-	-	-	-

an eye for your future



G**S** Scinto
Group
LLP

Certified Public Accountants & Business Consultants

52nd District Agricultural Association

**Audited Financial Statements
December 31, 2020**

**52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR**

FINANCIAL STATEMENTS

December 31, 2020

Scinto Group, LLP
Certified Public Accountants/Business Consultants

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
52nd District Agricultural Association
Sacramento, California

We have audited the accompanying statement of financial condition of the 52nd District Agricultural Association (DAA), Sacramento County Fairgrounds, Sacramento, California, as of December 31, 2020, and the related statements of operations and changes in accountability and cash flows – regulatory basis for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



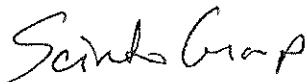
Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial condition of 52nd District Agricultural Association as of December 31, 2020, and the related statements of operations and changes in accountability and cash flows – regulatory basis for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules on pages 11-13 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The 52nd DAA, Sacramento County Fairgrounds has omitted the Management's Discussion and Analysis, which the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.



Scinto Group, LLP
Grass Valley, California
June 22, 2021

52ND DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Statement of Financial Condition
As of December 31, 2020

	<u>Account Number</u>	<u>2020</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	111-119	\$ 916,801
Accounts Receivable, Net	131	540
Deferred Charges	143	10,000
Total Current Assets		<u>927,341</u>
Property and Equipment, Net	190-193	<u>-</u>
Total Assets		<u><u>\$ 927,341</u></u>
LIABILITIES AND NET RESOURCES		
Liabilities		
Current Liabilities		
Accounts Payable	212	\$ 11,521
Taxes Payable	221-226	6,935
Deferred Income	228	789,505
Total Current Liabilities		<u>807,961</u>
Total Liabilities		807,961
Net Resources		
Reserve for Junior Livestock Auction	251	203,158
Net Resources- Capital Assets, Less Related Debt	292	-
Net Resources- Operations	291	<u>(83,778)</u>
Total Net Resources		<u>119,380</u>
Total Liabilities and Net Resources		<u><u>\$ 927,341</u></u>

The accompanying Notes are an integral part of these statements

**52ND DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA**

Statement of Operations and Changes in Accountability
For the Year Ended December 31, 2020

	<u>Account Number</u>	<u>2020</u>
Revenues and Support		
JLA- Revenues	476	\$ 40,684
Miscellaneous Fair	470	21,497
Exhibits	430	19,711
Commercial Space	415	1,856
Interim	480	713
Food Concessions	425	<u>600</u>
		85,061
Total Revenues and Support		
Expenses		
Administration	500	197,592
JLA-Expense	576	37,889
Publicity	540	14,907
Maintenance and Operations	520	12,229
Attractions- Fair Time	660	3,000
Exhibits	630	<u>884</u>
		266,501
Total Expenses		
		(181,440)
Change in Net Assets		
		300,820
Net Assets, Beginning of the Year		
		<u>\$ 119,380</u>
Net Assets, End of Year		

The accompanying Notes are an integral part of these statements

**52ND DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA**

Statement of Cash Flows
For the Year Ended December 31, 2020

Cash Flows from Operating Activities	\$ (181,440)
Decrease in net assets	
Adjustments to reconcile change in net assets to net cash provided by operations:	
Depreciation	-
(Increase) decrease in:	
Accounts receivable	(540)
Deferred charges	1,312
Increase (decrease) in:	
Accounts payable	8,778
Taxes payable	(125)
Deferred revenue	244,961
	<hr/>
Net Cash Flows Provided by Operating Activities	<hr/> 72,946 <hr/>
 Cash Flows from Investing Activities	
Net Cash Flows Used by Investing Activities	<hr/> - <hr/>
 Cash Flows from Financing Activities	
Net Cash Flows Used by Financing Activities	<hr/> - <hr/>
 Net Increase in Cash and Cash Equivalents	72,946
Cash and Cash Equivalents, Beginning of Year	<hr/> 843,855 <hr/>
Cash and Cash Equivalents, End of Year	<hr/> \$ 916,801 <hr/>

The accompanying Notes are an integral part of these statements

**52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Notes to the Financial Statements
December 31, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The 52nd District Agricultural Association (DAA) was formed for the purpose of sponsoring, managing, and conducting the Sacramento County Fair each year in Sacramento, California. The State of California, Department of Food and Agriculture, through the Division of Fairs and Expositions provides oversight responsibilities to the DAA. The DAA is subject to the policies, procedures, and regulations set forth in the California Government Code, California Business and Professions Code, Public Contracts Code, Food and Agricultural Code, State Administrative Manual, and the Accounting Procedures Manual established by the Division of Fairs and Expositions.

The State of California allocates funds annually to the DAAs to support operations and acquire fixed assets. However, the level of State funding varies from year to year based on budgetary constraints. The Division of Fairs and Expositions determines the amount of the allocations.

Basis of Accounting

The accounting policies applied to and procedures used by the DAA conform to accounting principles applicable to District Agricultural Associations as prescribed by the State Administrative Manual and the Accounting Procedures Manual. The DAA's activities are accounted for as an enterprise fund. The Governmental Accounting Standards Board (GASB) defines an enterprise fund as a fund related to an organization financed and operated in a manner similar to a private business enterprise where the intent is to recover the costs of providing goods or services to the general public primarily through user charges. Pursuant to GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting, the DAA has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do no conflict with or contradict GASB pronouncements.

The DAA's financial activities are accounted for using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as promulgated by the GASB. Thus, revenues are reported in the year earned rather than collected, and expenses are reported in the year incurred rather than paid.

**52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Notes to the Financial Statements
December 31, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Continued

Basis of Presentation

Generally, the DAA recognizes revenues upon completion of services provided primarily under authorized contractual agreements. Advance payments received are deferred in accrued liabilities on the balance sheet until performance is complete. Operating lease revenue is recognized, in part, based on the combined financial statements provided by the lessee.

Cash and Cash Equivalents

The DAA's cash and cash equivalents are separately held in various local banks. The FASB defines cash equivalents as short-term, highly liquid investments that are both: (1) readily convertible to known amounts of cash; and (2) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. The cost of all cash equivalents of the DAA approximates market value.

The California State Treasury makes available the Local Agency Investment Fund (LAIF) through which local governments may pool investments. Each governmental entity may invest up to \$40,000,000 in the fund. Investments in the LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. Therefore, the District considers all pooled government funds with the LAIF to be cash equivalents.

In accordance with the Accounting Procedures Manual, the DAA is authorized to deposit funds in certificates of deposit and interest-bearing accounts. However, Government Code Sections 16521 and 16611 require the bank or savings and loan association to deposit, with the State Treasurer, securities valued at 110 percent of the uninsured portion of the funds deposited with the financial institution. Government Code Sections 16520 and 16610 provide that security need not be required for that portion of any deposit insured under any law of the United States, such as FDIC and FSLIC.

**52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Notes to the Financial Statements
December 31, 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Continued

Property and Equipment

Construction-in-progress, land, buildings and improvements, and equipment are acquired with operating funds and funds allocated by the State. Any acquired assets, if greater than \$5,000 and a useful life of one or more years, are recorded at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the asset. Buildings and improvements are depreciated over 30 years, and purchases of equipment are depreciated over five years. Capitalized infrastructure assets, such as drainage systems and paving, may be depreciated over 20 to 40 years. Costs of repair and maintenance are expensed as incurred by the DAA. Interest cost on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets, net of related interest income in the case of tax-exempt debt. Furthermore, donated building improvements, and equipment are recorded at their fair market value at the date of the gift. This recorded basis is depreciated over the useful lives identified above. The costs of projects that have not been placed in service are recorded in Account #190, Construction in-Progress, and no depreciation is recorded on Construction-in-Progress until the project is completed and the asset is placed in service.

The Fair periodically evaluates whether events or circumstances have occurred that may have resulted in an impairment of its property and equipment. No such impairment occurred during the year ended December 31, 2020.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Compensated Absences

Pursuant to Statement No. 16 of the Governmental Accounting Standards Board, state and local governmental entities are required to report the liability for compensated absences. Compensated absences are absences for which permanent employees will be paid, such as vacation, personal leave, and compensatory time off. The compensated absence liability is calculated based on the pay rates in effect at the balance sheet date. As of December 31, 2020, the fair had no full-time employees and there were no accrued or unpaid compensated absences.

52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR .
SACRAMENTO, CALIFORNIA
Notes to the Financial Statements
December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- Continued

Concentrations of Credit Risk

Financial instruments which potentially subject the DAA to concentrations of credit risk consist primarily of cash. The DAA places cash with federally insured financial institutions. As of December 31, 2020, the DAA had \$666,801 in excess of the FDIC insured limits.

NOTE 2 – CASH AND EQUIVALENTS

The following list of cash and cash equivalents were held by the DAA as of December 31, 2020:

Cash in Bank	\$	787,504
Certificate of Deposit		129,297
Total Cash and Cash Equivalents	\$	<u>916,801</u>

NOTE 3 – ACCOUNTS RECEIVABLE, NET

The DAA is required to record an allowance for doubtful accounts based on estimates of collectability. As of December 31, 2020, the Association believes all accounts receivable will be collected. Accounts receivable amounted to \$540 at December 31, 2020.

NOTE 4 – PROPERTY AND EQUIPMENT, NET

Fixed Assets consist of the following at December 31:

	2019	Additions	Disposals	2020
Equipment	\$ 9,725	\$ -	\$ -	\$ 9,725
Buildings and Improvements	76,731	-	-	76,731
Total	86,456	-	-	86,456
Accumulated Depreciation	(86,456)	-	-	(86,456)
Fixed Assets, Net	\$ -	\$ -	\$ -	\$ -

Depreciation expense for the year ended December 31, 2020 amounted to \$0.

52nd DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Notes to the Financial Statements
December 31, 2020

NOTE 5 – RETIREMENT PLANS

The DAA's defined benefit pension plan, California Public Employees' Retirement System (the "Plan"), provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Plan, part of the Public Agency portion of the California Public Employees' Retirement System (CalPERS), is an agent multiple employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating member agencies within the State of California. A menu of benefits provisions, as well as other requirements, is established by state statutes within the Public Employees' Retirement Law. The DAA's selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance. CalPERS issue a separate comprehensive annual financial report. Copies of the CalPERS's annual financial report may be obtained by contacting the CalPERS Fiscal Services Division.

As of December 31, 2020, there were no full-time employees of the DAA subject to bargaining units and thus no participation in the retirement plan.

NOTE 6 – SUBSEQUENT EVENTS

Events subsequent to December 31, 2020 have been evaluated through June 22, 2021, the date at which the Association's financial statements were available to be issued. No events requiring disclosures have occurred through this date.

SUPPLEMENTAL SCHEDULES

52ND DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Supplemental Schedule 1- Accounts Receivable Aging
As of December 31, 2020

<u>Customer</u>	<u>0 - 30</u>	<u>31-60</u>	<u>61-90</u>	<u>Over 90</u> <u>Days</u>	<u>Total</u> <u>Amount</u> <u>Due</u>
JLA Due from Buyers 2020 Fair	\$ -	\$ -	\$ -	\$ 540	\$ 540
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 540</u>	<u>\$ 540</u>
Allowance for doubtful accounts:					-
Accounts Receivable - Net:					<u>\$ 540</u>

The accompanying Notes are an integral part of these statements

52ND DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Supplemental Schedule 2- Accounts Payable Aging
As of December 31, 2020

Vendor	0 - 30	31-60	61-90	Over 90 Days	Total Amount Due
Cal Expo	\$ 244	\$ -	\$ -	\$ -	\$ 244
Calif Fairs Services Authority	215	-	-	-	215
Cardmember Services	312	-	-	-	312
Jaclyn Lanser	625	-	-	-	625
Kahn, Soares & Conway LLP	120	-	-	-	120
Lauren Henkens	500	-	-	-	500
Markin Consulting	8,225	-	-	-	8,225
Sacramento County Farm Bureau	250	-	-	-	250
Western Fairs Association	-	-	1,030	-	1,030
	<u>\$ 10,491</u>	<u>\$ -</u>	<u>\$ 1,030</u>	<u>\$ -</u>	<u>\$ 11,521</u>

The accompanying Notes are an integral part of these statements

52ND DISTRICT AGRICULTURAL ASSOCIATION
SACRAMENTO COUNTY FAIR
SACRAMENTO, CALIFORNIA
Supplemental Schedule 3- Schedule of Ratios
As of December 31, 2020

<u>Ratio</u>	
Current Ratio	1.15:1
Quick Ratio	1.14:1
Acid Test Ratio	1.14:1

The accompanying Notes are an integral part of these statements




SACRAMENTO COUNTY FAIR
May 26-31, 2021
52ND DISTRICT AGRICULTURAL ASSOCIATION

Rent Paid	\$ -	
Deposit Paid	\$ 45,000.00	
Total Received		\$ 45,000.00

Minimum Guarantee Rent	\$ -	
Reimbursables	\$ 7,162.37	
Total Expenses		\$ (7,162.37)

Balance Due Permittee		<u>\$ 37,837.63</u>
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P.O. Box 15649 Sacramento, CA 95852-1649
PHONE (916) 263-3247(FAIR) * FAX (916) 263-3304
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State of California * Gavin Newsom, Governor

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 California Exposition & State Fair
 PO Box 15649
 Sacramento, CA 95852-1649

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 90-78/1211

59237

Check Date: 6/24/2021

Pay To the Order Of **52ND DISTRICT AGRICULTURAL ASSN.
 SACRAMENTO COUNTY FAIR**

\$ **37,837.63**

Thirty-seven thousand eight hundred thirty-seven and 63 / 100

Dollars

52ND DISTRICT AGRICULTURAL ASSN.
 SACRAMENTO COUNTY FAIR
 PO BOX 15028
 SACRAMENTO, CA 95851-0028



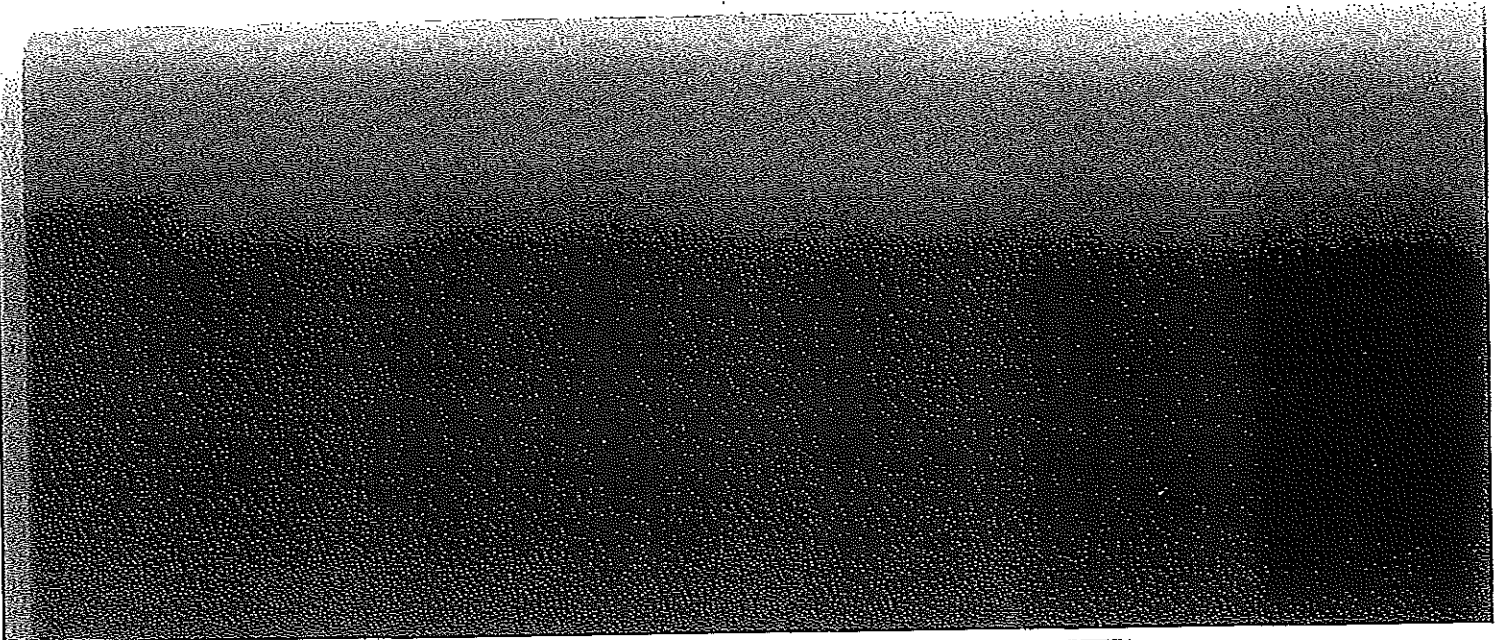
[Handwritten Signature]
[Handwritten Name: Marcella Street]

THE BACK OF THIS DOCUMENT CONTAINS CHECK SECURITY WATERMARK AND XERO COPY INVERT

⑈059237⑈ ⑆121100782⑆ 745007989⑈

Check Number: 59237 Vendor: 52ndDAA 52nd District Agricultural Assn.
 Check Date: 6/24/2021 Merge #: 104568

Invoice #	PO #	Date	Description	Balance	Discount	Withheld	Net Pay
Settle Up		6/22/2021	2021 Sac County Fair Settle Up	37,837.63	0.00	0.00	37,837.63
Totals:				37,837.63	0.00	0.00	37,837.63



Cal Expo
Work Order Tracking

Event Name Sacramento County Livestock Grading & Husbandry Expo
Event Date May 26-31, 2021

REVENUE # 23042

DEPARTMENT	DESCRIPTION	VALUE	QTY.		RATE	EXTENSION	TOTAL
PARKING	Vehicle Gate Control- Gate 10	-	48	HRS @	\$19.00	\$912.00	\$912.00
SECURITY	Mobile Security Guard- Overnight	-	40	HRS @	\$30.00	\$1,200.00	\$1,200.00
MAINT	Plumber Support	\$1,170.00	26	HRS @	N/C	N/C	
	Electrical Labor	-	31.5	HRS @	\$45.00	\$1,417.50	
	Handwash Stations	-	4	EA @	\$57.00	\$228.00	\$1,645.50
EVENT SERVICES	Equipment In/Out	\$115.50	5.25	HRS @	N/C	N/C	
	Tractor Operator	-	20	HRS @	\$98.00	\$1,960.00	
	Propane	-	61.5	GAL @	\$4.099	\$252.09	
	Diesel	-	19.7	GAL @	\$4.17	\$82.16	
	Folding Chairs- Dropped	-	200	EA @	\$1.50	\$300.00	
	8' Tables- Dropped	-	14	EA @	\$10.50	\$147.00	
	Gojo Hand Soap	-	1	CS @	\$38.55	\$38.55	\$2,779.79
MISC	Printing	-	1	EA @	\$110.00	\$110.00	
	North Barn Meter Electrical Usage	-	4222	kWh @	\$0.122	\$515.08	\$625.08
TOTAL DUE							\$7,162.37
Total N/C Services		\$1,285.50					



Sacramento County Fair

Livestock Grading & Husbandry Expo

2021 Average Sale Price

(animals sold per head/without add-on's)

Market Hog..... \$1369.22/head

Market Goat \$1,200.59/head

Market Lamb \$1,032.22/head

Market Beef..... \$5208.93/head

Market Turkey..... \$485.71/head

Market Chicken Meat Pen..... \$367.50 each

Market Eggs..... \$405.56 each

Market Rabbit Pen..... \$757.14 each

Market Rabbit Fryer \$360.00 each



Sacramento County Fair

2020 Average Sale Price
(not including add-ons)

Market Hog	\$4.74/lb
Market Goat.....	\$7.38/lb
Market Lamb	\$5.23lb
Market Beef	\$4.56/lb
Market Turkey	\$204.68 each
Market Chicken Meat Pen	\$214.17 each
Market Eggs	\$239.64 each
Market Rabbit Pen	\$350.00 each
Market Rabbit Fryer.....	\$199.84 each



Sacramento County Fair

2019 Average Sale Price
(not including add-ons)

Market Hog	\$5.22/lb
Market Goat	\$8.01/lb
Market Lamb	\$8.41lb
Market Beef	\$3.91/lb
Market Turkey	\$325.00 each
Market Chicken Meat Pen	\$270.59 each
Market Eggs	\$290.79 each
Market Rabbit Pen	\$310.42 each
Market Rabbit Fryer	\$195.88 each

Pamela Fyock

From: James Perham <perhamranch@gmail.com>
Sent: Thursday, July 29, 2021 10:28 AM
To: Pamela Fyock; James Perham
Subject: Fwd: Unfulfilled Training Requirements

----- Forwarded message -----

From: CDFA Online University <noreply@myabsorb.com>
Date: Thu, Jul 29, 2021 at 9:36 AM
Subject: Unfulfilled Training Requirements
To:

Good day DAA Director,

We would like to remind you that as a DAA Director, you must complete all of the training requirements and have a Form 700 filed in order for your fairground to receive your base allocations for FY 20/21 and FY 21/22. As stewards of your fairground's fiscal health, you are putting the release of your base allocation in jeopardy by not completing these courses required by State law and CDFA policy.

Upon a review of your training transcript, you have not completed the following requirements for the release of your fairground's base allocation:

Ethics Orientation for State Officials (~ 2 hour course) + Certificate Upload

Maintaining a Respectful Work Environment EEO Compliance (~ 2.5 hour course)

SANS Security Awareness – Privacy (3 minute course)

SANS Security Awareness – Cloud Services (3 minute course)

SANS Security Awareness – CA Carousel All Staff (~1 hour course)

Form 700 Filed

As the FY 20/21 allocations will only be available until December 31, 2021, you must complete the courses indicated above at your earliest opportunity to allow time to process the documents needed for the release of your fairground's allocation.

Should you have any problems logging into your Online University profile or have any questions concerning this message, please feel free to contact me.

Ken

Ken Anater

Pamela Fyock

From: Francesconi, Mike@CDFA <mike.francesconi@cdfa.ca.gov>
Sent: Friday, July 30, 2021 2:44 PM
To: Anater, Kenneth@CDFA; Ferrero, Gregory@CDFA; Francesconi, Mike@CDFA; Kume, Joji@CDFA; Mitchell, Kalia@CDFA; Pelle, Sarah@CDFA; Goss, Sofia@CDFA; Fick, Sue@CDFA; Baghdassarian, Haig@CDFA; Diaz, Kathy@CDFA; John Quiorz; Lauri King; Flores, Michael@CDFA; Randy Crabtree; Rebecca Desmond; Sarah Cummings
Subject: \$50M General Fund Support
Attachments: F2021-07 \$50M General Fund Support Final 7.30.21.pdf; Targeted Support Application Final 7.30.21 fillable.pdf; Cash Flow Projection May 2021 - April 2022.xlsm

Good Afternoon Fair Managers,

Please find the attached, Circular letter F2021-07 and Target Support Application, in regards to \$50 General Fund Support made available to entire Network of California Fairs. F&E plans to provide operation support to the Network of California Fairs based on financial need of the applicant. The due date for submittal of application, financial documents and other source documents is **August 16, 2021**.

Please ensure that this information is shared with the fair board at the next regularly scheduled board meeting listed as an item of correspondence.

For future reference, you may view and download the F&E Circular Letters at <https://www.cdfa.ca.gov/FairsAndExpositions/> which are located under the "Correspondence" tab.

Sincerely,

Mike

Mike Francesconi
Branch Chief
CDFA Fairs and Expositions
Ph (916) 900-5365
mike.francesconi@cdfa.ca.gov





Fairs and Expositions Branch
\$50M General Fund Support
Targeted Support Application

Fair Information

Fair Name: Sac County Fair
Fair Address: 1600 Exposition Blvd, Sac, CA 95815
Fair Phone: 916-263-2975
Fair Contact: Pamela Fyork
Fair Contact Email: pamela.fyork@scfair.com

Required Documents

Please attach the following documents to this application:

- ☐ **Cash Flow Projection**
Provide cash projections over the 12-month period identified in the attached spreadsheet; please include all sources of revenue.
- ☐ **Current Bank Statement**
Provide the most recent bank statement available. These amounts should match the cash amount shown in the cash budget projection for the corresponding month.
- ☐ **Ending 2020 Financial Statements and Current Financial Statements**
Provide income statements, balance sheets, and trial balances for both the ending 2020 year and the most currently available month.
NOTE: If you have submitted your 2020 STOP, the requested ending 2020 financial statements are not required.
- ☐ **Current Aged Accounts Payable Report**
Provide the most recent available aged accounts payable report showing overdue payables. The report should include information on the age range of the payables.
- ☐ **Current Payroll Report**
Include information on the monthly gross wage, benefits, and payroll tax costs for all employees, including 125-day employees.
- ☐ **Long-term Debt Documents (if applicable)**
If applicable, provide loans and/or bond documents, which should include the terms of the agreement and, if possible, an amortization schedule.


Optional Documents

If applicable, please attach the following documents to this application:


☐ **Additional Information/Documents**

Any information or documents that the applicant wishes to submit to provide additional qualitative and/or quantitative information regarding the fair's need. Documents may include justification letters, future foreseeable needs, etc.

By signing this application form, I acknowledge that there is no guarantee that I will receive any support from these funds and understand that the eligibility and amount for support is based on the financial need determined by the Fairs and Expositions Branch relative to the financial need of the total application pool. Furthermore, I understand that any missing or inaccurate information may negatively affect my eligibility and amount for support.



Fair CEO or Board President Signature



Date

State of California-Department of General Services STANDARD AGREEMENT STD 213 (Rev. 04/2020)	SCO ID:	
	AGREEMENT NUMBER R2170042	PURCHASING NUMBER (if applicable)

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

Sacramento County Fair

CONTRACTOR NAME

Department of Human Resources

2. The term of this Agreement is:

START DATE

7/1/2021

END DATE

6/30/2024

This agreement shall not be considered fully executed until approved by **Sacramento County Fair**

3. The maximum amount of this Agreement is:

\$ 18,000.00

Eighteen-Thousand Dollars and Zero Cents

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

EXHIBITS	TITLE	PAGES
Exhibit A	Scope of Work	2
Exhibit A, Attach. 1	Statement of Work	8
Exhibit A Attach. 2	Deduction Codes	1
Exhibit A Attach. 3	File Requirements	5
Exhibit A Attach. 4	Fairs Semi-Monthly Contribution Timetable	1
Exhibit A Attach. 5	California Administrative Codes	6
Exhibit B	Budget Detail and Payment Provisions	1
Exhibit B Attach. 1	Contractor Rates	1
Exhibit C*	General Terms and Conditions	GIA 610

Items shown with an asterisk (), are hereby incorporated by reference and made part of this agreement as if attached hereto.*

These documents can be viewed at <https://www.dgs.ca.gov/OLS/Resources>

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

Department of Human Resources

CONTRACTOR BUSINESS ADDRESS	CITY	STATE	ZIP
1515 S Street, Suite 500N	Sacramento	CA	95811

PRINTED NAME OF PERSON SIGNING

Brendan Murphy

TITLE

Chief, Administrative Services Division

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME

Sacramento County Fair

CONTRACTING AGENCY ADDRESS

P.O. Box 15028

CITY

Sacramento

STATE

CA

ZIP

95851

PRINTED NAME OF PERSON SIGNING

Pam Fyock

TITLE

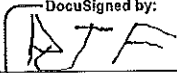
Fair Manager

AUTHORIZED SIGNATURE

DATE SIGNED

7/28/2021

DocuSigned by:



CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL

EXEMPTION, IF APPLICABLE

EXEMPT PER SAM 1215
 (Interagency Agreement under
 \$1,000,000.00)

EXHIBIT A

SCOPE OF WORK

The Department of Human Resources (CalHR) agrees to provide services to the District Agricultural Association (DAA) Sacramento County Fair for the processing of payroll deduction data for Sacramento County Fair employees mandatory participation in the Part-time, Seasonal, and Temporary (PST) Employees Retirement Program and voluntary participation in the Savings Plus 401(k) and 457(b) Plans.

1. PST BACKGROUND

In response to the Federal Omnibus Budget Reconciliation Act of 1990, the state established the PST Program as a mandatory retirement program for state employees hired after August 1, 1991 who are not covered by Social Security and are presently excluded from the California Public Employees' Retirement System (CalPERS) because of time base or length of appointment as defined in the Savings Plus 457(b) Deferred Compensation Plan Document. CalHR is the administrator of the PST Program as described in Government Code Chapter 8.5, Section 19999.2.

2. 401(K) AND 457(B) PLAN BACKGROUND

The 401(k) and 457(b) Plans are the voluntary retirement plans available to certain employees and elected officials of the State of California. Pursuant to California Government Code Section 19999.5, the State of California Savings Plus 401(k) Thrift Plan was established October 15, 1985 as a defined contribution, profit sharing plan, intended to meet the applicable requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended, and contains a cash or deferred arrangement intended to qualify under Section 401(k) of the Code.

Pursuant to California Government Code Section 19993, the Savings Plus 457(b) Deferred Compensation Plan was established May 1, 1974. The 457(b) Plan is an eligible deferred compensation plan intended to meet the applicable requirements of Section 457(b) of the Internal Revenue Code of 1986, as amended. Participation in the 401(k) and the 457(b) Plans is voluntary. State and California State University employees who qualify for membership in CalPERS, the California State Teachers' Retirement System (CalSTRS), the Legislators' Retirement System (LRS), or the Judges' Retirement System (JRS). Effective January 1, 2021, active PST Participants are also eligible to contribute.

3. SERVICES TO BE PROVIDED

CalHR and Sacramento County Fair agree to perform their respective services regarding the PST Program, 401(k), and 457(b) Plans in accordance with the terms and conditions set forth herein and as detailed in the following documents, which are attached hereto and by this reference incorporated herein.

A. Exhibit A, Attachment 1: Statement of Work

B. Exhibit A, Attachment 2: Deduction Codes

- C. Exhibit A, Attachment 3: File Requirements
- D. Exhibit A, Attachment 4: Sample Contribution Timetable
- E. Exhibit A, Attachment 5: California Administrative Codes
- F. Exhibit B, Attachment 1: Fee Schedule

4. AMENDMENTS

This Agreement may be amended by mutual consent of the parties. No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties, and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

5. DISPUTES

CalHR and Sacramento County Fair agree that notwithstanding the existence of a dispute between Sacramento County Fair and CalHR, they will continue without delay to carry out all their responsibilities under this Agreement.

6. ENTIRE AGREEMENT

This Agreement contains all representations and the entire understanding between the parties hereto with respect to the subject matter hereof. Any prior correspondence, memoranda, or agreements are replaced in total by this Agreement.

EXHIBIT A - ATTACHMENT 1

STATEMENT OF WORK

1. PAYROLL DEDUCTION FILES

Sacramento County Fair agrees to submit accurate payroll deduction data in accordance with the terms and timing set forth by the CalHR as stated herein. If no payroll data is available because there were no employee deductions to report during any given processing period, Sacramento County Fair must notify CalHR accordingly by either providing an email notification to CalHR accounting or a zero-dollar contribution file to CalHR. CalHR will audit every payroll cycle for either the email notification or the zero-dollar contribution file. CalHR will impose a failure to report fee per payroll cycle for which no email notification or file was received. Review Exhibit B, Attachment 1, Fee Schedule for details. The fee will be assessed on a monthly basis as a result of the audit, as outlined in Exhibit B, Attachment 1, Fee Schedule.

California Administrative Code, Title 2, Sections 599.944 Article 27, 599.946 Article 27.6, and Section 1803, Underfunded Savings Plus Accounts of CalHR's Online HR Manual at calhr.ca.gov, require that 401(k) and 457(b) plans' withholdings post by the first business day following the prior pay period. Loan repayments will be a direct debit. A loan repayment must continue until a stop notification is received on a 650 Report.

California Administrative Code, Title 2, Section 559.945 Article 27.5 requires that PST withholdings must post as soon as practicable, but no later than 15 business days after the paycheck was issued that reflects the deduction.

2. MAIN PLAN (401(K) AND 457(B) PLANS)

Main Plan deductions include dollar and percentage based, pre-tax, and Roth deductions. All repayments for new loans are being processed via ACH direct debit, however repayments for loans established prior to January 1, 2016 were accepted only by payroll deduction. Loan repayments via payroll deduction will continue until these loans are paid in full and/or a stop notification is received on a 650 report, Payroll loan deductions may include repayments for up to two loans per plan for a maximum of four loans. Effective April of 2017, participants were limited to one loan per plan. However, loan repayment via payroll deduction for participants who had two loans per plan prior to April 2017 will continue until the loan is paid in full. Under no circumstance is the Sacramento County Fair or any of its subsidiaries authorized to impose an independent processing fee to its employees for deductions related to any of the Savings Plus Plans.

Sacramento County Fair is responsible for reviewing deduction files for accuracy prior to submitting to CalHR.

3. 650 REPORT

The 650 Report applies to 401(k) and 457(b) deductions such as pre-tax, Roth, and loan repayment deductions.

Sacramento County Fair employees who are eligible for membership in CalPERS, or are actively contributing to the PST Program, are entitled to contribute to the Main Plan as part of the state employment benefit package. Their participation is not subject to Sacramento County Fair approval nor are they required to submit any additional forms beyond those provided by Savings Plus.

CalHR reports to Sacramento County Fair new employee deductions, deduction changes, and deduction stops made by an employee by posting the 650 Report on the CalHR extranet no later than the 4th business day of each month. In most cases, Sacramento County Fair designated representative will receive an email notification when the 650 Report includes requests from Sacramento County Fair employees.

Sacramento County Fair is responsible for inputting the employee's deduction request (whether it be pre-tax or Roth, dollar or percentage) in its payroll system so that the appropriate deduction is taken from the employee's payroll within the same month and reported to CalHR on the next payroll deduction file.

Failure to process the deduction requests provided on the 650 Report may result in the participant's account becoming underfunded. California Administrative Code, Title 2, Sections 599.944 Article 27, 599.946 Article 27.6, and Section 1803, Underfunded Savings Plus Accounts of CalHR's Online HR Manual at calhr.ca.gov requires the entity responsible for the error to pay:

- A. All lost earnings that would have been deposited in the account if the error had not occurred;
- B. Corrective contributions which may equal up to 50% of the deduction amount an employee elected but was unable to make³⁵; and
- C. Five hundred dollars (\$500) per underfunded account, to cover administrative costs.
- D. The entity responsible for the error may not deduct from or offset the funding against any employee's compensation. CalHR will determine the amount of lost earnings required to make the account whole.

³⁵ This penalty may apply dependent upon when the error was discovered and the pay center's notification to the employee. Contact Savings Plus as soon as the error is discovered to avoid maximum penalties.

4. SUBMIT PAYROLL DEDUCTION FILES ELECTRONICALLY

A. FTP SITE: FTP.DPA.CA.GOV

Sacramento County Fair may use the FTP site as a secure way to submit electronic payroll deduction files to CalHR. Electronic files must follow CalHR file format requirements.

Sacramento County Fair is responsible for logging into the CalHR extranet following submission of an electronic file and ensuring that the data loaded correctly and reflects the correct file total. CalHR will reject any files in which the deductions within the file do not reconcile to the total amount shown in the file footer or in which the file total does not reconcile to the Electronic Fund Transfer (EFT) (via ACH or wire) total. In cases in which the file does not reconcile by cutoff, the file will be considered underfunded and will be subject to a Delinquent File fee as outlined in California Administrative Code, Title 2, Sections 599.944 Article 27, 599.945 Article 27.5, 599.946 Article 27.6 and Section 1803, Underfunded Savings Plus Accounts of CalHR's Online HR Manual at calhr.ca.gov.

PLEASE NOTE: Sacramento County Fair is expected to submit semi-monthly payroll data. If no payroll data is available because there were no employee deductions to report during any given processing period, the Sacramento County Fair must transmit a zero-dollar contribution file or notify CalHR accordingly. Failure to do so will result in a \$50 Failure to Report Fee in accordance with Exhibit B, Attachment 1, Fee Schedule.

5. RETRIEVE 650 REPORT AND UPDATE OR CORRECT PAYROLL DEDUCTIONS

B. CALHR EXTRANET: PORTAL.DPA.CA.GOV/EAPPS/FAIRSCONTRIBUTION/

Sacramento County Fair will use the CalHR extranet site to retrieve its monthly 650 Report and follow through to ensure the participants voluntary deduction requests are processed and reported to CalHR, in compliance with the CalHR Fairs Reporting Calendar, which can be found at www.calhr.ca.gov/state-hr-professionals/pages/savings-plus-daa-fairs.aspx. Participant's deductions must post by the first business day following the prior pay period, as outlined in Section 1803, Underfunded Savings Plus Accounts of CalHR's Online HR Manual at calhr.ca.gov.

Sacramento County Fair may also use the CalHR extranet site to manually enter payroll deduction data and make changes or corrections to deduction data previously entered or uploaded electronically, provided Sacramento County Fair does so before the end of the processing period as reflected in the Reporting Calendar, provided annually by CalHR and available at www.calhr.ca.gov/state-hr-professionals/Pages/savings-plus-daa-fairs.aspx

An accurate and timely file is defined as:

- 1) A payroll deduction file or payroll deduction data received either electronically or entered manually on the CalHR extranet before the end date and time for each

processing period as reflected in the Reporting Calendar, provided annually by CalHR and available at www.calhr.ca.gov/state-hr-professionals/Pages/savings-plus-daa-fairs.aspx.

- 2) A payroll deduction file or payroll deduction data received either electronically or entered manually on the CalHR extranet in good order within the processing period so that the name and format meet CalHR file requirements and the total amount reported reconciles to the corresponding fund transfer.
- 3) A payroll deduction file or payroll deduction data accompanied by a corresponding fund transfer in accordance with the fund transfer protocols set forth in this document and reflected in the Reporting Calendar, provided annually by CalHR and available at www.calhr.ca.gov/state-hr-professionals/Pages/savings-plus-daa-fairs.aspx and which reconciles to the exact amount of the payroll deduction file provided by Sacramento County Fair.

Files that are not received timely, accurately, or that do not accompany a corresponding and reconcilable fund transfer will be rejected. Delinquent files are subject to Delinquent File fees, as well as possible additional corrective contribution amounts, if the delinquent file results in underfunded accounts, as outlined in this document and within the California Administrative Code, Title 2, Sections 599.944 Article 27, 599.945 Article 27.5, 599.946 Article 27.6, and Section 1803, Underfunded Savings Plus Accounts of CalHR's Online HR Manual at calhr.ca.gov.

6. INFORMATION SECURITY & CONFIDENTIALITY

Sacramento County Fair will adhere to information management security and confidentiality compliance as noted below when accessing, transmitting, or retrieving secure and confidential data through CalHR web-based applications as they pertain to the records being held by Sacramento County Fair and only within the scope of the services being provided:

- A. The California Information Practices Act (Civil Code Sections 1798 et. seq.);
- B. Current NIST special publications 800-171 Protecting Controlled Unclassified Information in Nonfederal Information Systems and Organizations. Third party audit results and Contractor's plan to correct any negative findings shall be made available to the State upon request.
- C. Privacy provisions of the Federal Privacy Act of 1974.
- D. Compliance with applicable industry standards and guidelines.
- E. Confidential, sensitive, or personal information shall be encrypted in accordance with the [California State Administrative Manual 5350.1](#) and [California Statewide Information Management Manual 5305-A](#).
- F. At all times during this Agreement, Sacramento County Fair shall implement and maintain all appropriate administrative, physical, technical, and procedural safeguards in

accordance with all of the provisions above.

- G. Sacramento County Fair shall allow the CalHR / State reasonable access to security logs, latency statistics, and other related security data that affect this Contract and the State's Data, at no cost to the State.
- H. Sacramento County Fair assumes responsibility for the security and confidentiality of the Data under its control.
- I. No Data shall be copied, modified, destroyed or deleted by Sacramento County Fair other than for normal operation or maintenance of system requires under the Contract period without prior written notice to and written approval by the CalHR.

7. DEDUCTION TIMETABLES

Sacramento County Fair will submit payroll deduction data in accordance with the Reporting Calendar, provided annually by CalHR and available at www.calhr.ca.gov/state-hr-professionals/Pages/savings-plus-daa-fairs.aspx. CalHR creates the deduction timeline as an all-encompassing system in consideration of the State Controller's Office (SCO) pay cycles and other external dependencies, and therefore, the timing of its production is dependent upon the availability of SCO payroll dates.

8. FUND TRANSFERS

Sacramento County Fair agrees to transfer funds electronically as soon as administratively feasible following each payroll deduction file, but not later than the date reflected in Reporting Calendar, provided annually by CalHR and available at (see sample in Exhibit A, Attachment 4, Sample Contribution Timetable), and as outlined in California Administrative Code, Title 2, Sections 599.944 Article 27, 599.945 Article 27.5, 599.946 Article 27.6, and Section 1803, Underfunded Savings Plus Accounts of CalHR's Online HR Manual at calhr.ca.gov.

Sacramento County Fair may submit payroll deduction funds via wire transfer or ACH according to its preference.

C. JP MORGAN CHASE BANK ACCOUNT # 900-9000-127

ABA# 021000021

D. NAME: PTFS OPERATIONS

FFC: P35664 State of Cal (No space between P and 3).

Sacramento County Fair will notify CalHR of the impending fund transfer by sending an email to: anthony.v.sottile@jpmorgan.com and catherine.hoang@calhr.ca.gov

Sacramento County Fair
Department of Human Resources
Contract Number: R2170042
Exhibit A, Attachment 1
Page 6 of 8

The email will include the date of the fund transfer and the following detailed breakdown:

401(k) Pre-tax Deduction
total = \$xxxx.xx 401(k) Roth
Deduction total = \$xxxx.xx
401(k) Loan total =
\$xxxx.xx

457(b) Pre-tax Deduction total = \$xxxx.xx
457(b) Roth Deduction total = \$xxxx.xx
457(b) Loan total = \$xxxx.xx
PST Deduction total = \$xxxx.xx

9. CALHR ADMINISTRATIVE FEES

PST Fee - based on number of unique Social Security Numbers (SSNs) per reporting period regardless of the number of deductions for an employee: \$2.17

Main Plan Fee - 401(k) / 457(b) (there are no fees for Main Plan deductions): \$0.00

Sacramento County Fair will submit payment and a breakdown of all PST administrative fees to CalHR within 30 days of the conclusion of each reporting period (See Exhibit B, Attachment 1, Fee Schedule).

Sacramento County Fair may transmit administrative fees either electronically or through paper check as follows:

E. MAIL PAPER CHECKS TO:

Department of Human Resources
Attn: Cathy Hoang
1515 "S" Street, Suite 500N
Sacramento, CA 95811

F. ELECTRONIC FUND TRANSFERS:

Bank of America Sacramento Main #1489
555 Capital Mall, Suite 765
Sacramento, CA 95814

For credit to the State of California Account # 01482-80005

ABA# 0260-0959-3

For further credit to Dept. of Human Resources Reference: Cathy Hoang (916) 324-9422

G. CALCULATING ADMINISTRATIVE FEES:

Based on number of unique SSNs per reporting period regardless of the number of deductions reported during the corresponding processing period and multiply by the PST fee of \$2.17.

NOTE: Sacramento County Fair is expected to submit semi-monthly payroll data. If no payroll data is available because there were no employee deductions to report during any given processing period, the Sacramento County Fair must transmit a zero-dollar contribution file or notify CalHR accordingly. Failure to do so will result in a \$50 Failure to Report Fee in accordance with Exhibit B, Attachment 1, Fee Schedule.

Timely receipt of administrative fees does not impact CalHR's responsibility to approve and process the payroll deduction file. However, administrative fees should be received by CalHR no more than 30 calendar days after the close of each processing period.

10. CALHR INFORMATION TECHNOLOGY (IT)

The IT Division is a subsidiary of CalHR and is only available for technical support upon request from authorized CalHR personnel. Under no circumstances should Sacramento County Fair, its staff, or any subsidiaries therein contact the CalHR IT Division or request technical support directly from CalHR IT. CalHR IT support is subject to approval by Savings Plus at the discretion of authorized personnel therein. Files that require IT intervention may be subject to a CalHR IT Support fee per infraction as outlined in Exhibit B, Attachment 1, Fee Schedule.

11. PST TO CALPERS AT 1,000-HOUR MARK

Sacramento County Fair is responsible for submitting PST deductions to CalHR as soon as practicable, but no later than 15 business days after the paycheck was issued that reflects the deduction.

Sacramento County Fair is also responsible for tracking the number of hours worked by its PST employees. PST employees who work 1,000 or more hours in a fiscal year (July 1 through June 30) are entitled to permanent employment status. Sacramento County Fair is responsible for stopping the PST deductions and coordinating the employee's new retirement deduction directly with CalPERS.

Whenever a PST employee moves to a state sponsored retirement program (listed above), it is the Sacramento County Fair's responsibility to report that transition information within the same pay period to CalHR and provide the:

A. Effective Date

B. Employee Name

C. Social Security Number

D. The Retirement System transferred to

Failure to report this information timely to the CalHR will result in a \$50 Failure to Report fee (see the Fee Schedule – Exhibit B, Attachment 1).

PST deductions that are sent to CalHR in error may be reversed by Sacramento County Fair if the correction is made within 90 days of the last PST deduction. A reversal of deduction errors that is older than 90 days require CalHR approval. CalHR will approve the reversal pending confirmation that the employee has a sufficient balance in the PST account.

12. UNDERFUNDED SAVINGS PLUS ACCOUNT

The IRS requires participant accounts be made whole if the participant is disadvantaged due to late deduction posting. Late deduction posting imposes an undue hardship on Savings Plus and negatively affects other account services. As such, CalHR will assess a \$500 Underfunded Fee, in addition to any corrective contributions and lost earnings, for each account that is posted late.

Sacramento County Fair will bear the cost of errors that occur in processing their employees' contributions to the Savings Plus 401(k) and 457(b) Plans, and PST when these errors cause underfunding of the employee's account.

For more information on Savings Plus Underfunded Accounts, refer to Section 1803, Underfunded Savings Plus Accounts of CalHR's Online HR Manual which can be found at www.hrmanual.calhr.ca.gov/Home/ManualItem/1/1803www.

13. DELAYED DEFERRALS INVOLVING LUMP SUM PAYMENTS

In many cases, delayed deferrals involve lump sum payments of unused leave balances that retiring employees may opt to have deposited into their Savings Plus accounts. For more information on delayed deferrals involving lump sum payments, please refer to the Section 1803, Underfunded Savings Plus Accounts of CalHR's Online Manual at calhr.ca.gov.

14. LEGAL AUTHORITY

CalHR is the administrator of the PST Program as described in Government Code Chapter 8.5, Section 19999.2, the 457(b) Plan pursuant to California Government Code Section 19993, and the 401(k) Plan pursuant to Government Code Section 19999.5. Unless otherwise stated, CalHR's authority to enforce the requirements of this agreement is based on California Administrative Code, Title 2, Sections 599.944 Article 27, 599.945 Article 27.5, and 599.946 Article 27.6.

EXHIBIT A – ATTACHMENT 2
DEDUCTION CODES

401(k) Deduction Codes

Type	Deduction Code	Plan Code
Pre-Tax Deduction	029	401
Loan 1 Repayment	075	401
Loan 2 Repayment	075	402
Roth Deduction	075	010

457(b) Deduction Codes

Type	Deduction Code	Plan Code
Pre-Tax Deduction	029	457
Loan 1 Repayment	075	457
Loan 2 Repayment	075	458
Roth Deduction	075	011

PST Deduction Code

Type	Deduction Code	Plan Code
Pre-Tax Deduction	029	999

EXHIBIT A – ATTACHMENT 3

FILE REQUIREMENTS

Each section of each electronic file will be pipe delimited as follows:

1. HEADER RECORD (FIRST LINE IN FILE)

Field #	Description	Length	Format	Comment	Required
1	Pay Period Month	2	MM	Month of pay period	R
2	Pay Period Year	4	YYYY	Year of pay period	R
3	Pay Period	1	#	1 – first half 2 – second half	R
4	File Creation Date	8	YYYYMMDD		R
5	Fair Code	4	X(4)		R

2. DETAIL RECORD

Field #	Description	Length	Format	Comment	Required
1	SSN	9	#(9)	No dashes or hyphens	R
2	Last Name	50	X(50)		R
3	First Name	50	X(50)		R
4	Middle Initial	1	X		R
5	Address	255	X(255)	Street Address Ex: 100 Home Street, Apt 345	R
6	City	25	X(25)		R
7	State	2	X(2)		R
8	ZIP Code	5	#(5)		R
9	Birth date	8	YYYYMMDD		R
10	Rehired Annuitant Code	1	X	Optional field, can be blank: R – Rehired Annuitant	NR
11	Annualized Base Salary	10	#(7).(2)	Annual Salary Rate – for 401(k) and 457(b) only	R
12	Tran Code	3	X(3)	Employment Status codes • A01 – Active EE • S01 – Terminated/Separated EE • S95 – EE is deceased • M01 – Military Leave • E01 – Medical Leave	R

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Field #	Description	Length	Format	Comment	Required
13	Status Effective Date	8	YYYYMMDD	Employment status effective date is required if there is a change in employment status (Field 12).	NR
14	Deduction Code	3	#(3)	029 – Contribution 075 – After-Tax Deduction (Loans & Roth)	R
15	Plan Code	3	#(3)	Valid Values: <ul style="list-style-type: none"> • 401 – 401k Plan Contribution / Loan 1 • 402 – 401k Plan Contribution / Loan 2 • 457 – 457 Plan Contribution / Loan 1 • 458 – 457 Plan Contribution / Loan 2 • 010 – Roth 401k • 011 – Roth 457 • 999 – PST Contribution 	R
16	Deduction Amount	11	(-)#(7).(2)	<ul style="list-style-type: none"> • Flat Rate Contribution Amount (Examples for a \$50.75 deduction) • Example 1 = " 50.75" • Example 2 = " -50.75" (Negative Amount, floating negative sign) Percentage Based Contribution Amount Example: 5% = .0500. If stopped payroll deduction and restarted, then type would be 1 (New) and NOT 3 (Change). A change is only for a current deduction and method (\$ to \$; % to %). A change in method (% to \$ or \$ to %) will result in a "2" for the old method and a "1" for the new method.	R

3. TRAILER RECORD (LAST LINE IN FILE)

Field #	Description	Length	Format	Comment	Required
1	Total Record Count	6	#(6)		R
2	Total Deduction Count	6	#(6)		R
3	Total Deduction Amount	12	(-)#(8).#(2)		R

4. EXAMPLES OF DEDUCTIONS AND INDICATIVE DATA FOR ALL PLANS (PST, 401(K), AND 457(B))

A. DEDUCTIONS

5026_FairContribution_201211_1.txt
11 2012 1 20121110 5026 111223333 Brown Pat R 7725 Rocky Road, Apt.B Elk Grove CA 95634 19800502 A01 029 414 25.00 222446666 Moore Joe 2323 Front St, Ste.345 Sacramento CA 95828 19600707 S01 20121105 0.00 999553232 Smith John L 1212 16th St Sacramento CA 95820 19751015 R 55000 A01 029 457 50.75 999553232 Smith John L 1212 16th St Sacramento CA 95820 19751015 R 55000 A01 029 401 100.00 4 3 175.75

John Smith has multiple deductions (457(b) and 401(k)). There should be a record for each deduction.

His records have an "R" in the field after his DOB to indicate he's a rehired annuitant. Annualized Base Salary field is required for 401(k) or 457(b) deduction records.

B. EMPLOYEE INFORMATION CHANGE

5026_FairContribution_201211_1.txt

11|2012|1|20121110|5026
 111223333|Brown|Pat|R|7725 Rocky Rd, Apt.B22|Elk
 Grove|CA|95634|19800502|||A01||029|414|25.00
 222446666|Moore|Joe||2323 Front St,
 Ste.345|Sacramento|CA|95828|19600707|||S01|20121105|||0.00
 999553232|Smith|John|L|1212 16th
 St|Sacramento|CA|95820|19751015|R|55000|A01||029|457|50.75
 999553232|Smith|John|L|1212 16th
 St|Sacramento|CA|95820|19751015|R|55000|A01||029|401|100.00
 4|3|175.75

Joe Moore has separated.

Tran Code (S01) indicates employee is separated.

Status Effective Date (20121105) indicates effective date of the
 employee's separation status.

C. PAYROLL ADJUSTMENT/REVERSAL

5026_FairContribution_201211_1.txt

|2012|1|20121110|5026
 123553232|Smith|Jane|L|1212 16th St,
 Ste.345|Sacramento|CA|95820|19751015|R||A01||029|999|500.00
 1|1|500.00

Employer overpays a PST employee.

Pay was calculated for 70 hours for a PST deduction of \$500 and employee
 only worked 50 hours.

Employer submits a payroll adjustment/reversal of -\$150 on the next file along
 with normal deduction.

5026_FairContribution_201211_2.txt <- Next pay period file

11|2012|2|20121123|5026
 123553232|Smith|Jane|L|1212 16th
 St|Sacramento|CA|95820|19751015|R||A01||029|999|300.00
 123553232|Smith|Jane|L|1212 16th
 St|Sacramento|CA|95820|19751015|R||A01||029|999|-150.00
 2|2|150.00

5. NAMING CONVENTION

The file name is a coded formula that allows CalHR systems to automatically recognize and process the file as soon as it is received. For that reason, the file name must be exact. The file name will contain the Fair Code, Pay Period Year and Month, and the Processing Period as follows:

XXXX_FairContribution_YYYY
 MM_#.txt

6. FILE TOTALS

Fair	Processing Period Year &	Processing
------	--------------------------	------------

Files contain total deduction, which may be used to cross check what was manually keyed. This will help identify any typos or human errors before the processing period closes.

The file total is the last row of the file and it only contains three fields. For example: 183|183|11842.15

Total Record count and total record amount.

7. CHECKLIST

Task Name	Task Description
File name is correct:	XXXX_FairContribution_YYYYMM_#.txt <div> <div>Fair</div> <div>Processing Period Year &</div> <div>Processing</div> </div>
File Header is correct:	02 2014 1 20140206 50XX <div> <div>Month</div> <div>Processing Period Year</div> <div>Processing</div> <div>File</div> <div>Fair</div> </div>
Format is Correct	Pipe delimited, with at least 15 pipes across each row. State should always say "CA" not cali, or Cali, or Ca. Also, the city and state should be separated by a pipe delimitation. 11 2012 2 20121123 5026
Deduction total is correct:	After you submit the FTP file, review the last line in the file, which is the trailer record. It contains 3 pipe delimited sections as follows: total number of records, total number of deductions, and the total deduction amount. Make sure the total deduction amount is identical to the penny when compared to total deductions in the extranet site.

EXHIBIT A, ATTACHMENT 4**FAIRS SEMI-MONTHLY CONTRIBUTION TIMETABLE**

SAMPLE SAVINGS PLUS PROGRAM 457, 401(k), & PST PLANS JULY - DECEMBER 2021					
1	2	3	4		5
Check date Range	Pay Period	Key or upload data.	Provide funding via EFT to JP Morgan	NRS Posts Transactions	File Name
		Within date range (by no later than 11:59 pm on last day)	By 5:00 pm on date below		
July 1-15	1st half - 7/2021	7/2/2021 - 7/13/2021	7/14/2021	7/16/2021	XXXX_FairContribution_202107_1.txt
July 16-31	2nd half - 7/2021	7/17/2021 - 7/28/2021	7/29/2021	8/2/2021	XXXX_FairContribution_202107_2.txt
August 1-15	1st half - 8/2021	8/3/2021 - 8/11/2021	8/12/2021	8/16/2021	XXXX_FairContribution_202108_1.txt
August 16-30	2nd half - 8/2021	8/17/2021 - 8/29/2021	8/30/2021	9/1/2021	XXXX_FairContribution_202108_2.txt
Sept 1-15	1st half - 9/2021	9/2/2021 - 9/13/2021	9/14/2021	9/16/2021	XXXX_FairContribution_202109_1.txt
Sept 16-30	2nd half - 9/2021	9/17/2021 - 9/28/2021	9/29/2021	10/1/2021	XXXX_FairContribution_202109_2.txt
Oct 1-15	1st half - 10/2021	10/2/2021 - 10/13/2021	10/14/2021	10/18/2021	XXXX_FairContribution_202110_1.txt
Oct 16-31	2nd half - 10/2021	10/19/2021 - 10/28/2021	10/29/2021	11/2/2021	XXXX_FairContribution_202110_2.txt
Nov 1-15	1st half - 11/2021	11/3/2021 - 11/11/2021	11/12/2021	11/16/2021	XXXX_FairContribution_202111_1.txt
Nov 16-30	2nd half - 11/2021	11/17/2021 - 11/29/2021	11/30/2021	12/2/2021	XXXX_FairContribution_202111_2.txt
Dec 1-15	1st half - 12/2021	12/3/2021 - 12/13/2021	12/14/2021	12/16/2021	XXXX_FairContribution_202112_1.txt
Dec 16-31	2nd half - 12/2021	12/17/2021 - 12/29/2021	12/30/2021	1/3/2022	XXXX_FairContribution_202112_2.txt

NOTE: The dates are subject to change due to unforeseen circumstances.

*EFT and reporting ends at 5:00 p.m. on the date indicated.

EXHIBIT A – ATTACHMENT 5

CALIFORNIA ADMINISTRATIVE CODES

2 CCR § 599.944

Cal. Admin. Code Title. 2, § 599.944

Barclays Official California Code of Regulations Title 2. Administration

Division 1. Administrative Personnel

Chapter 3. Department of Personnel Administration Subchapter 1. General Civil Service Rules

Article 27. 457 Deferred Compensation Plan

§ 599.944. CORRECTIVE CONTRIBUTIONS AND LOST EARNINGS.

- a) If an employee directed contribution transaction is not processed appropriately causing the employee's 457 Deferred Compensation Plan account to be underfunded, it is the responsibility of the entity that made the error to make the account whole. This includes all corrective contributions and lost earnings that would have been deposited in the account if the error had not occurred. The entity responsible will also be required to pay five hundred dollars (\$500), per underfunded account, to cover administrative costs.
- b) If contributions made by, or for, an employee under the 457 Deferred Compensation Plan are not deposited in the employee's Plan account by the date required by federal law, state law, or regulations governing the Plan, the entity responsible for the error must pay all lost earnings that would have been deposited in the account if the error had not occurred. The entity responsible will also be required to pay five hundred dollars (\$500), per underfunded account, to cover administrative costs.
- c) Corrective contributions and any lost earnings as addressed in (a) and (b) above, will be funded by the entity responsible for the error and may not be deducted from or offset against any employee's compensation.
- d) The California Department of Human Resources will determine the amount of lost earnings required to make the account whole.
- e) The California Department of Human Resources will receive reimbursement for the corrective contributions, any lost earnings, and administrative costs through the State Controller's Office in accordance with Government Code Section 11255. The State Controller's Office and the California Department of Human Resources shall each receive one half of the five hundred dollar administrative fee paid by the responsible entity. If the responsible entity is not a state agency subject to Government Code Section 11255, the California Department of Human Resources will obtain reimbursement directly from the entity, and shall retain the full amount of any administrative fee collected from the entity.

Note: Authority cited: Section 19815.4, Government Code; and Article XVI, Section 17, California Constitution. Reference: Section 19993, Government Code.

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HISTORY

1. New section filed 10-22-2012; operative 11-21-2012 (Register 2012, No. 43). 2. CCR § 599.944, 2 CA ADC § 599.944

This database is current through 10/26/12 Register 2012, No. 43

END OF DOCUMENT

2 CA ADC § 599.945.4

§ 599.945.4. Corrective Contributions and Lost Earnings. Cal. Admin. Code Title. 2, § 599.945.4

Barclays Official California Code of Regulations Title 2. Administration
Division 1. Administrative Personnel
Chapter 3. Department of Personnel
Administration Subchapter 1. General Civil Service Rules

Article 27.5. Part-Time, Seasonal and Temporary (PST) Employees Retirement Program

§ 599.945.4. CORRECTIVE CONTRIBUTIONS AND LOST EARNINGS.

- a) If an employee is not properly placed in the Part-time, Seasonal and Temporary (PST) Employees Retirement Program when he or she becomes eligible or if a transaction is processed inappropriately causing the employee's PST account to be underfunded, it is the responsibility of the entity that made the error to make the account whole. This includes all corrective contributions and lost earnings that would have been deposited in the account if the error had not occurred. The entity responsible will also be required to pay five hundred dollars (\$500) per underfunded account to cover administrative costs.
- b) Corrective contributions and any lost earnings will be funded by the entity responsible for the error and may not be deducted from or offset against any employee's compensation.
- c) The entity processing the correction will determine the amount of corrective contributions. The California Department of Human Resources will determine the amount of the lost earnings required to make the account whole.
- d) The California Department of Human Resources will receive reimbursement for the corrective contributions, any lost earnings, and administrative costs through the State Controller's Office in accordance with Government Code 11255. The State Controller's Office and the California Department of Human Resources shall each receive one half of the five hundred dollar administrative fee paid by the responsible entity. If the responsible entity is not a state agency subject to Government Code Section 11255, the California Department of Human Resources will obtain reimbursement directly from the entity, and shall retain the full amount of any administrative fee collected from the entity.

Note: Authority cited: Section 19815.4, Government Code; and Article XVI, Section 17, California Constitution. Reference: Section 19999.21, Government Code.

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HISTORY

2. New section filed 11-9-2012; operative 11-9-2012 pursuant to Government Code Section 11343.4 (Register 2012, No. 45).
3. CCR § 599.945.4, 2 CA ADC § 599.945.4

This database is current through 1/4/13 Register 2013, No. 1

END OF DOCUMENT

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2 CCR § 599.946

Cal. Admin. Code Title. 2, § 599.946

Barclays Official California Code of

Regulations Title 2. Administration

Division 1. Administrative Personnel

Chapter 3. Department of Personnel

Administration Subchapter 1. General

Civil Service Rules

Article 27.6. 401(K) Retirement Savings Plan

§ 599.946. CORRECTIVE CONTRIBUTIONS AND LOST EARNINGS.

- a) If an employee directed contribution transaction is not processed appropriately causing the employee's 401(k) Retirement Savings Plan account to be underfunded, it is the responsibility of the entity that made the error to make the account whole. This includes all corrective contributions and lost earnings that would have been deposited in the account if the error had not occurred. The entity responsible will also be required to pay five hundred dollars (\$500), per underfunded account, to cover administrative costs.
- b) If contributions made by, or for, an employee under the 401(k) Retirement Savings Plan are not deposited in the employee's Plan account by the date required by federal law, state law, or regulations governing the Plan, the entity responsible for the error must pay all lost earnings that would have been deposited in the account if the error had not occurred. The entity responsible will also be required to pay five hundred dollars (\$500), per underfunded account, to cover administrative costs.
- c) Corrective contributions and any lost earnings as addressed in (a) and (b) above, will be funded by the entity responsible for the error and may not be deducted from or offset against any employee's compensation.
- d) The California Department of Human Resources will determine the amount of lost earnings required to make the account whole.
- e) The California Department of Human Resources will receive reimbursement for the corrective contributions, any lost earnings, and administrative costs through the State Controller's Office in accordance with Government Code 11255. The State Controller's Office and the California Department of Human Resources shall each receive one half of the five hundred dollar administrative fee paid by the responsible entity. If the responsible entity is not a state agency subject to Government Code Section 11255, the California Department of Human Resources will obtain reimbursement directly from the entity, and shall retain the full amount of any administrative fee collected from the entity.

Note: Authority cited: Section 19815.4, Government Code; and Article XVI, Section 17, California Constitution. Reference: Section 19999.5, Government Code.

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HISTORY

1. New Article 27.6 (Section 599.946) and section filed 10-22-2012; operative 11-21-2012 (Register 2012, No. 43).
2. CCR § 599.946, 2 CA ADC § 599.946

END OF DOCUMENT

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

1. INVOICING

The Sacramento County Fair agrees to compensate CalHR for actual expenditures incurred in accordance with the services specified in Exhibit B, Attachment 1, Fee Schedule.

If payment is not received within thirty (30) calendar days, CalHR will provide an email for the total amount due to the CEO or Manager of the Fair.

2. BUDGET CONTINGENCY CLAUSE

- A. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the state shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.
- B. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the state shall have the option to either cancel this Agreement with no liability occurring to the state, or offer an agreement amendment to Contractor to reflect the reduced amount.
- C. Contractor reserves the right to ask for an amendment in the event there is an increase in costs in the current year and/or any subsequent years covered under this Agreement.

3. PAYMENT

- A. Costs for this Agreement shall be computed in accordance with State Administrative Manual Sections 8752 and 8752.1.
- B. Nothing herein contained shall preclude advance payments pursuant to Article 1, Chapter 3, Part 1, Division 3, and Title 2 of the Government Code of the State of California.

EXHIBIT B -ATTACHMENT 1
FEE SCHEDULE

DESCRIPTION	FREQUENCY	FEE AMOUNT
401(k) Pre-Tax Deductions	N/A	No Fee (\$0)
401(k) Designated Roth Deductions	N/A	No Fee (\$0)
401(k) Loan Deductions	N/A	No Fee (\$0)
457(b) Pre-Tax Deductions	N/A	No Fee (\$0)
457(b) Designated Roth Deductions	N/A	No Fee (\$0)
457(b) Loan Deductions	N/A	No Fee (\$0)
Part-time, Seasonal, and Temporary (PST) Deductions	Per Semi-Monthly Deduction	\$2.17
Delinquent Deduction	Per Account	\$500
Delinquent File	Per File	\$500
Failure to Report	Per File	\$50
CalHR IT Support	Per Infraction <u>Example:</u> 1. File Name Error 2. Header/Footer/Trailer Error 3. Duplicate File Error 4. Delinquent Upload Error	\$50
Underfunded Savings Plus Accounts	Per Participant	\$500 plus corrective contributions and lost earnings