



Notice of Meeting

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

Wednesday, April 10, 2024, at 5:30 p.m.

Cal Expo Fair Office, Board Room
1600 Exposition Blvd, Sacramento, CA 95815

ZOOM Link to be Provided

BOARD OF DIRECTORS

Arturo Barajas-President	Mike Albiani	Serina Correa
Evan Corder	Angelica Sanchez	Michael Sellens
Coby Turner		

MISSION STATEMENT

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

Public Comment

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

Americans with Disabilities Act

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



**52nd District Agricultural Association
Wednesday, April 10, 2024, at 5:30 p.m.**

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1600 Exposition Blvd,
Sacramento, CA 95815

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BOARD OF DIRECTORS

Arturo Barajas-President Mike Albiani Serina Correa
Evan Corder Angelica Sanchez Michael Sellens
Coby Turner

BOARD MEETING AGENDA

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

- I. **Call to Order – President Barajas**
- II. **Roll Call – President Barajas**
- III. **Introduction of Guests and Staff – CEO Cranford**
- IV. **Public Comment on items not on the agenda**
- V. **Approval of Minutes**
 - a. January 17, 2024 Minutes
 - b. February 21, 2024 – No quorum
 - c. March 13, 2024 – No quorum
- VI. **CEO Report (Informational Only) - CEO Cranford**
 - a. CEO Report
- VII. **President’s Report (Informational Only) – President Barajas**
 - a. President Report

Americans with Disabilities Act

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VIII. Committee Reports

a. Finance Committee

- i.** Review and Approve December 2023 Statement of Position and Balance Sheet
- ii.** Review and Approve December 2023 AP and AR Reports
- iii.** Review and Approve December 2023 Payroll Reports
- iv.** Review and Approve January 2023 Statement of Position and Balance Sheet
- v.** Review and Approve January 2023 AP and AR Reports
- vi.** Review and Approve January 2023 Payroll Reports
- vii.** Review and Approve February 2023 Statement of Position and Balance Sheet
- viii.** Balance Sheet
- ix.** Review and Approve February 2023 AP and AR Reports
- x.** Review and Approve February 2023 Payroll Reports
- xi.** 2021-2022 Financial Review & Approval
- xii.** STOP Report Review & Approval
State Funding Update

b. Marketing Committee

- i.** 2024 Marketing Report

c. Livestock Committee

- i.** JLA Council Report
- ii.** 2024 Livestock Changes
- iii.** 2024 Livestock Committee Updates

IX. Sacramento County Fair Foundation Report

X. Old Business

- a.** Mandatory Training for Board of Directors
- b.** CA State Fair Date Change Update

XI. New Business

- a.** Review and Approve Interagency Agreement with Cal Expo
- b.** Contracts Review & Approval
- c.** CA Sick Leave Policy Review and Approval

XII. Correspondence

Americans with Disabilities Act

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XIII. Director Comments/Request for Agenda Items

XIV. Future Board Meetings

a. Wednesday, May 8, 2024, 5:30pm

XV. Adjourn

Americans with Disabilities Act
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52nd District Agricultural Association
Wednesday January 18 at 5:30 p.m.
Cal Expo Fair Office, Board Room
1600 Exposition Blvd,
Sacramento, CA 95815

BOARD MEETING MINUTES

- I. Call to Order – 5:33p.m.**
- II. Roll Call**
Director Evan Corder moved to excuse Director Serina Correa and Director Coby Turner 2nd the motion. All voted unanimously to excuse Director Serina Correa Motion passed.
- III. Introduction of Guests and Staff**
CEO Matt Cranford and Lisa Lewis were present.
- IV. Public Comment on items not on the agenda**
N/A
- V. Approval of Minutes**
Director Albiani moved to approved the minutes for October 16, 2023.
Director Coby Turner 2nd the motion. All voted unanimously. Motion passed.
- VI. CEO Report (Informational Only) - CEO Cranford**
 - a. Reported on handbook status for livestock operations. Livestock handbook to be posted on the website will be shared with the Board.
 - b. Livestock handbook to be posted on the website will be shared with the Board.
 - c. ShoWorks update was discussed, with Michael Albiani requesting information about the ShoWorks software. CEO Cranford sited corruption issues and a change to the Sequel backbone allowing a web rollout to county fairs.
- VII. President's Report (Informational Only) – President Albiani**
President noted Michael Albiani's notes were good
- VIII. Financial Reports**
 - a. CEO Matt Cranford presented the Income Statement.
 - b. President Barajas asked why the 2023 Carnival numbers were up from 2022 by \$20,000. CEO Matt Cranford stated attendees stayed longer at



- the Carnival and the numbers included novelty sales commissions.
- c. Numbers for the Horse Show Arena are down. Director Coby Turner asked what had caused the dip in revenue from the previous year. CEO Cranford sited arena usage is driven by the booking income.
 - d. Director Michael Albiani asked if utilities will drop in cost for 2024. CEO Matt Cranford indicated through strategic requests and donations utilities could drop.

IX. Motion:

Motion to approve November 2023 Statement of Position and Balance Sheet, 2023 AP and AR Reports and the November 2023 Payroll reports by Director Evan Corder and seconded by Director Michael Albiani. All in favor, motion carries unanimously.

X. Committee Reports

- a. 2021-2022 Financial Review Update
CEO Matt Cranford added financial adjustment is in discussion with auditor. Once a number is known the adjustment will be presented to the board for approval.
- b. STOP Report, CEO Matt Cranford reported AB 1499 Check from the State of California will be included once received.
- c. Marketing Committee, CEO Matt Cranford indicated the Marketing Committee did not meet. Colors and logo are being developed.
- d. Livestock Committee, Director Michael Albiani needs to forward color direction/artwork for the 4H decorations and to the Boosters. He reported a volunteer is available again this year to handle bird processing and distribution. The same volunteer will transport chickens and rabbits to Turlock and Manteca for processing. Reported the processors may not offer smoke as a finish this year. Michael will discuss sort and return of the correct package to the purchaser with the processors. Master Showmanship is scattered and suggests moving Dairy off Saturday schedule. He suggests pulling in a Breeding judge and a Market judge for the Poultry competition (Dawn has contacts for local poultry judges.) Director Michael Albiani suggests sales are being lost during the trip to the Box Office to make purchases. He would like the point of sale closer to the competition. Director Albiani requested security be on hand at the animal pens on Saturday night near closing time as some attendees had opened pens to free the competitors' animals .Director Albiani asked if the board members might score scholarship applications .Director Albiani asked if the Fair would like sponsorship for awards. CEO Matt Cranford said that sponsorships for awards would be appreciated. CEO Matt Cranford stated, staff Julie Tank is to meet about funding and sponsors on February 13, 2024 and will update Michael Albiani.



XI. Old Business

- a. Discussed Mandatory Training for Board of Directors and who still needs to finish it.
- b. Only have one Director left that needs to turn in their Form 700. President Barajas requested a reminder concerning training be sent
- c. CEO Matt Cranford reported results of date change poll for the California State Fair. Discussion concerning California State Fair date focus group data. CEO Matt Cranford offered that the new date for the State Fair will need to include the first of the month to allow for attendees disposable income, and that Fall dates are favored due to dry weather. A discussion concerning possible dates and conflicts with other events ensued.

XII. New Business

Matt Cranford's CEO agreement to be presented at the February 21st 2024 board meeting.

XIII. Correspondence

There are three new appointments open. President Barajas to follow up on applicants. Director Coby Turner to provide appointment information to President Barajas.

XIV. Director Comments/Request for Agenda Items

- a. President Barajas requested committee assignments be kept as is, and resent to participants.
- b. CEO Matt Cranford to provide community outreach by sharing stories about Livestock participants and AG Mechanics.

XV. Future Board Meetings

Wednesday, February 21st, 2024, 5:30pm

XVI. Adjourn

Meeting adjourned at 6:41 p.m.

52nd DAA, Sacramento County Fair
Statement of Net Position
December 31, 2023

ASSETS

CURRENT ASSETS

Cash	1,277,009
Cash Junior Livestock	167,099
Accounts Receivable	5,000
Accounts Receivable Junior Livestock	40,010
Deferred Charges	32,432

TOTAL CURRENT ASSETS **1,521,551**

FIXED ASSETS

Buildings & Improvements	76,731
Accumulated Depreciation-B&I	(76,731)
Equipment	16,551
Accumulated Depreciation-Equip	(10,863)
Leasehold Improvement	-
Accumulated Depn - Leasehold Improvement	-

TOTAL FIXED ASSETS **5,687**

DEFERRED INFLOWS OF RESOURCES

Deferred Outflow of Resources Pension	20,650
Deferred Outflow of Resources OPEB	-

TOTAL DEFERRED OUTFLOWS OF RESOURCES **20,650**

TOTAL ASSETS **\$ 1,547,888**

LIABILITIES & NET RESOURCES

LIABILITIES

Fees Collected	-
Accounts Payable	1,851
Accounts Payable JLA	-
Payroll Liabilities	-
Taxes and Retirement Payable	-
Deferred Income	-
Guarantee Deposits	-
Compensated Leave Liability	-
Loans Payable	-
Loan Payable - SB84	-
Consignment - JLA	-
Net Pension Liability	-
Net OPEB Liability	-

TOTAL LIABILITIES **1,851**

DEFERRED INFLOWS OF RESOURCES

Deferred Inflow of Resources - Pension	-
Deferred Inflow of Resources - OPEB	-

TOTAL DEFERRED INFLOWS OF RESOURCES **-**

NET RESOURCES

Junior Livestock Auction Reserve	195,410
Net Resoures - Unrestricted	\$1,334,721
Net Income - JLA	10,219
Unrestricted Net Position - Pension/OPEB	-
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	5,687

TOTAL NET RESOURCES **1,546,038**

TOTAL LIABILITIES & NET RESOURCES **\$ 1,547,889**

52nd DAA, Sacramento County Fair

Income Statement

December 31, 2023

Description	Acct. No.	Current Month	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
OPERATING REVENUES:							
ADMISSION REVENUES	ADMIS	(709)	454,156	552,113	509,325	55,169	89%
COMMERCIAL SPACES	COMSP	-	72,809	50,865	94,800	21,991	77%
CARNIVAL REVENUES	CARN	-	178,485	158,563	125,835	(52,650)	142%
CONCESSION REVENUES	CONC	-	202,608	178,904	154,150	(48,458)	131%
EXHIBIT REVENUES	EXHRE	-	46,440	59,829	49,000	2,560	95%
HORSE SHOW REVENUES	HSREV	-	1,760	2,024	2,700	940	65%
FAIR ENTERTAINMENT REVENUE	ETREV	690	74,505	41,420	-	(74,505)	0%
MISC FAIR REVENUES	MFREV	-	149,249	122,714	154,300	5,051	97%
INTERIM REVENUES	INTRE	-	-	-	-	-	0%
PRIOR YEAR REVENUES	PYREV	-	2,501	124,451	-	(2,501)	0%
OTHER REVENUES	OTREV	2,130	14,817	-	-	(14,817)	0%
TOTAL OPERATING REVENUES		\$ 2,111	\$ 1,197,331	\$ 1,290,884	\$ 1,090,110	\$ (107,221)	110%
OPERATING EXPENDITURES:							
ADMINISTRATIVE EXPENSES	ADMEX	(2,310)	182,391	114,341	312,900	130,509	58%
MAINTENANCE EXPENSES	MNEXP	(1,693)	134,475	92,273	57,300	(77,175)	235%
PUBLICITY EXPENSES	PUBEX	94	122,144	102,545	110,500	(11,644)	111%
ATTENDANCE EXPENSES	ATEXP	-	-	-	-	-	0%
MISC FAIR EXPENSES	MFEXP	6,429	291,881	219,011	10,000	(281,881)	2919%
INTERIM EXPENSES	INTEX	-	-	-	-	-	0%
PREMIUM EXPENSES	PREME	-	20,775	18,628	17,000	(3,775)	122%
EXHIBIT EXPENSES	EXHEX	-	20,171	26,329	25,000	4,830	81%
HORSE SHOW EXPENSES	HSEXP	-	346	100	600	254	58%
ENTERTAINMENT EXPENSES	ENTEX	-	354,619	395,023	411,500	56,881	86%
EQUIPMENT EXPENSES	EQUIP	-	1,581	-	195,000	193,419	1%
PRIOR YEAR EXPENSE ADJUSTMENT	PYEXP	10,000	43,714	(95,052)	-	(43,714)	0%
CASH SHOR & OVER	CASOS	(19)	(84)	-	-	84	0%
OTHER EXPENSES	OTHEX	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES		\$ 12,501	\$ 1,172,011	\$ 873,197	\$ 1,139,800	\$ (32,211)	103%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION		\$ (10,391)	\$ 25,320	\$ 417,686	\$ (49,690)	\$ (75,010)	-51%
Depreciation	90000	114	1,138	-	-	(1,138)	0%
Pension Expense	96000	-	-	-	-	-	0%
OPEB Expense	96001	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION		\$ (10,504)	\$ 24,183	\$ 417,686	\$ (49,690)	\$ (73,873)	-49%
STATE ALLOC-SECTION 19630	31200	-	50,440	61,000	61,000	10,560	83%
OTHER F&E ALLOCATIONS	31300	-	2,425	-	-	(2,425)	0%
F&E PROJECT FUNDS	31800	-	-	-	-	-	0%
FLEX Capital	31900	-	-	-	-	-	0%
STATE ALLOCATION-CAP IMPR	34000	-	-	-	-	-	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION		\$ (10,391)	\$ 78,185	\$ 478,686	\$ 11,310	\$ (66,875)	691%
NET PROFIT/LOSS AFTER DEPRE & PENSION		\$ (10,504)	\$ 77,048	\$ 478,686	\$ 11,310	\$ (65,738)	681%

Income Statement

52nd DAA, Sacramento County Fair

Revenue Report December 31, 2023

Description	Acct. No.	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
ADMISSIONS TO GROUNDS:						
Admission - Regular	40000-40-100	419,916	482,436	361,825	(58,091)	116%
Discounted Admission - General	40010-40-100	32,368	6,431	20,000	(12,368)	162%
Discounted Admission - Livestock	40020-40-100	1,872	1,482	18,000	16,128	10%
Discounted Admission - Vendors	40030-40-100	-	61,764	2,000	2,000	0%
TOTAL ADMISSION TO GROUNDS		\$ 454,156	\$ 552,113	\$ 401,825	\$ (52,331)	113%
INDUSTRIAL & COMMERCIAL SPACE:						
Commercial Space - Outside	41010-40-100	25,244	15,995	35,000	9,756	72%
Commercial Space - Inside	41020-40-100	43,165	32,490	55,000	11,835	78%
Commercial Space Application Fees	41030-40-100	4,280	2,380	4,800	520	89%
Commercial Exhibit Utilities Fees	41040-40-100	120	-	-	(120)	0%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		\$ 72,809	\$ 50,865	\$ 94,800	\$ 21,991	77%
CARNIVAL REVENUE:						
Carnival	40500-40-100	135,490	99,368	74,526	(60,964)	182%
Carnival: Pre-sale	40510-40-100	11,155	43,745	32,809	21,654	34%
Carnival: Pre-sale Livestock	40520-40-100	31,840	15,450	18,500	(13,340)	172%
TOTAL CARNIVAL REVENUE		\$ 178,485	\$ 158,563	\$ 125,835	\$ (52,650)	142%
CONCESSION REVENUE:						
Food Concession	42200-40-100	178,508	165,100	145,000	(33,508)	123%
Non-Food Concession - Safe Food Handling Fees	42210-40-100	873	3,013	3,750	2,877	23%
Non-Food Concession - Food Vendor Utility Fees	42220-40-100	5,270	4,620	4,400	(870)	120%
Non-Food Concession - Others	42230-40-100	10,088	(143)	-	(10,088)	0%
Non-Food Concession - Food Application Fees	42300-40-100	460	669	1,000	540	46%
Non-Food Concession - RV/Stock Truck Revenues	42310-40-100	7,410	5,645	-	(7,410)	0%
TOTAL CONCESSION REVENUE		\$ 202,608	\$ 178,904	\$ 154,150	\$ (48,458)	131%
EXHIBIT REVENUE:						
Entry Fees - Adult	43000-40-100	-	540	500	500	0%
Entry Fee - Livestock	43010-40-100	-	38,326	26,000	26,000	0%
Entry Fees - Indoor Junior	43020-40-100	-	1,185	1,200	1,200	0%
Entry Fees - Online Processing	43040-40-100	40,950	4,956	6,000	(34,950)	683%
Donation/Sponsored Awards Livestock	43100-40-100	4,800	11,050	11,500	6,700	42%
Advertising - Exhibit Book	43210-80-100	-	-	-	-	0%
Premium Book Donations	43220-80-100	-	-	-	-	0%
Lawn/Picnic Revenues	43230-80-100	450	-	-	(450)	0%
TOTAL EXHIBIT REVENUE		\$ 46,200	\$ 56,057	\$ 45,200	\$ (1,000)	102%
HORSE SHOW REVENUE:						
Entry Fees - Horse Show	43030-40-155	-	3,772	3,800	3,800	0%
Stall Fees - Horse Show	43300-40-155	1,760	1,800	2,500	740	70%
Other Revenues - Horse Show	43310-40-155	-	224	200	200	0%

Revenues

52nd DAA, Sacramento County Fair
Revenue Report
December 31, 2023

Description	Acct. No.	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
Sponsorship - Horse Show	48550-40-155	725	650	800	75	91%
TOTAL HORSE SHOW REVENUE		\$ 2,485	\$ 6,446	\$ 7,300	\$ 4,815	34%
ENTERTAINMENT FAIR REVENUE						
Admission - Arena Events	40000-75-100	74,505	41,420	-	(74,505)	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 74,505	\$ 41,420	\$ -	\$ (74,505)	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)						
Levee Parking	45010-40-100	20,080	18,375	38,000	17,920	53%
Other Parking	45020-40-100	3,264	6,320	-	(3,264)	0%
Camp Fees Exhibitor	47000-40-100	946	300	300	(646)	315%
Equipment Rental	48300-40-100	7,690	-	-	(7,690)	0%
Reimbursement - Livestock	48500-40-100	0	-	-	(0)	0%
Livestock - Insurance	48550-40-100	4,880	4,305	-	(4,880)	0%
Others	48700-40-100	29,197	12,976	5,000	(24,197)	584%
Sponsorship	48800-40-100	72,992	70,400	100,000	27,008	73%
TOTAL MISCELLANEOUS FAIR		\$ 139,049	\$ 112,676	\$ 143,300	\$ 4,251	97%

**52nd DAA, Sacramento County Fair
Revenue Report
December 31, 2023**

Description	Acct. No.	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	2,501	124,451	-	(2,501)	0%
TOTAL PRIOR YEAR REVENUE		\$ 2,501	\$ 124,451	\$ -	\$ (2,501)	0%
OTHER OPERATING REVENUE						
ATM Commission	49500-00-000	14,817	-	-	(14,817)	0%
Other Income	48700-00-000	-	-	-	-	0%
Interest Earnings	48710-00-000	-	-	-	-	0%
CFSA Insurance	48720-00-000	-	-	-	-	0%
Donations/Sponsorships (Gen)	48810-00-000	-	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		\$ 14,817	\$ -	\$ -	\$ (14,817)	0%

52nd DAA, Sacramento County Fair

Expense Report December 31, 2023

Description	Acct. No.	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
ADMINISTRATION EXPENSE						
Salaries & Wages - Permanent	50000-11-000	-	-	80,000	80,000	0%
Salaries & Wages - Temporary	50100-11-000	23,763	16,452	98,000	74,237	24%
Compensated Leave	50300-11-000	-	-	-	-	0%
Employee Benefits	51000-11-000	7,650	5,340	48,000	40,350	16%
Payroll Taxes	51100-11-000	4,242	2,758	12,000	7,758	35%
Workers Comp Insurance	51200-11-000	(2,013)	14,220	5,000	7,013	-40%
Unemployment Insurance	51300-11-000	-	11,828	2,000	2,000	0%
Current Year Bad Debt	53000-11-000	-	-	-	-	0%
Bank fees and CC Charges	54000-11-000	7,298	6,524	-	(7,298)	0%
Director's Expense	56000-11-000	-	-	-	-	0%
Dues & Subscription	57000-11-000	2,864	393	1,600	(1,264)	179%
Liability Insurance	60000-11-000	15,109	13,061	15,000	(109)	101%
Revenue Protection	60020-11-000	-	-	-	-	0%
Junior Fairboard Expense	65000-11-200	-	-	-	-	0%
Other Misc Expense	65000-11-000	2,584	-	7,500	4,916	34%
Postage	67000-11-000	-	-	1,200	1,200	0%
Professional Services	69000-11-000	59,525	36,762	5,000	(54,525)	1190%
Audit Expense	69030-11-000	-	-	-	-	0%
Office Supplies & Expenses	74000-11-000	11,406	3,385	4,500	(6,906)	253%
Telephone	75000-11-000	3,320	2,857	2,600	(720)	128%
Internet	75010-11-000	-	-	-	-	0%
Travel Expense	77000-11-000	6,643	760	5,000	(1,643)	133%
TOTAL ADMINISTRATION EXPENSE		\$ 142,391	\$ 114,341	\$ 287,400	\$ 145,009	50%
MAINTENANCE & GENERAL OPERATIONS						
Salaries & Wages - Permanent	50000-12-000	-	37,430	-	-	0%
Salaries & Wages - Temporary	50100-12-000	70,111	7,904	15,000	(55,111)	467%
Employee Benefits	51000-12-000	-	-	-	-	0%
PERS Employer Contribution	51010-12-000	-	-	-	-	0%
Payroll Taxes	51100-12-000	-	-	-	-	0%
Workers Comp Insurance	51200-12-000	-	-	-	-	0%
Light, Heat, Water and Power	63000-12-000	15,253	75	800	(14,453)	1907%
Maint of Bldgs/Grounds - Supplies & Expense	64000-12-000	717	1,096	5,000	4,283	14%
Maintenance Equipment	64010-12-000	-	360	1,500	1,500	0%
Special Repairs & Maintenance	64020-12-000	-	-	-	-	0%
Professional Services	69000-12-000	38,000	5,503	10,000	(28,000)	380%
Rental Equipment	72000-12-000	-	-	-	-	0%
Maintenance of Equipment - Gas/Oil	74040-12-000	-	-	-	-	0%
Trash Removal, Clean up	78000-12-000	-	-	-	-	0%
TOTAL MAINTENANCE EXPENSE		\$ 124,081	\$ 52,367	\$ 32,300	\$ (91,781)	384%

Expenses

52nd DAA, Sacramento County Fair

Expense Report December 31, 2023

Description	Acct. No.	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
Publicity Expense						
Advertising	52000-13-100	91,611	100,607	90,000	(1,611)	102%
Other	65000-13-100	-	-	-	-	0%
Professional Services	69000-13-100	16,119	10	12,500	(3,619)	129%
Promotional Expenses	71000-13-100	9,544	-	2,000	(7,544)	477%
Supplies & Expenses	74000-13-100	4,870	1,927	6,000	1,130	81%
TOTAL PUBLICITY EXPENSE		\$ 122,144	\$ 102,545	\$ 110,500	\$ (11,644)	111%
ATTENDANCE OPERATIONS						
Salaries & Wages - Perm.	50000-70-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-70-100	-	-	-	-	0%
Employee Benefits	51000-70-100	-	-	-	-	0%
PERS Employer Contribution	51010-70-100	-	-	-	-	0%
Payroll Taxes	51100-70-100	-	-	-	-	0%
Worker's Comp Insurance	51200-70-100	-	-	-	-	0%
Professional Services	69000-70-100	-	-	-	-	0%
Land Rental	72000-70-100	-	-	-	-	0%
Supplies & Expense	74000-70-100	-	-	-	-	0%
TOTAL ATTENDANCE OPERATIONS		\$ -	\$ -	\$ -	\$ -	#DIV/0!
MISCELLANEOUS FAIR EXPENSE						
Exhibit Guide	59000-00-100	-	-	-	-	0%
Other Misc Fairtime Expense - Lodging	65000-40-100	30,269	13,380	-	(30,269)	0%
Misc Fair % Paid to Contractor	69000-40-100	248,517	202,743	-	(248,517)	0%
Misc Fair - Booths, Decor, Tent Rental	63600-00-100	-	-	-	-	0%
Rental of Equipment	72010-00-100	-	-	-	-	0%
Sponsorships	79000-00-100	-	-	-	-	0%
TOTAL MISCELLANEOUS FAIR		\$ 278,786	\$ 216,123	\$ -	\$ (278,786)	0%

Expenses

52nd DAA, Sacramento County Fair

Expense Report December 31, 2023

Description	Acct. No.	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
Premium Expense (Excluding Horse Show)						
Premium Cash Awards	66000-80-100	2,445	18,628	17,000	14,555	14%
Trophies, Medals, Ribbons	66010-85-100	-	-	-	-	0%
Sponsored Cash Awards	66020-85-100	-	-	-	-	0%
Other Awards	66030-85-100	-	-	-	-	0%
Buckles	66040-85-100	-	-	-	-	0%
Premium - Awards - Saddle Queen	66010-85-110	-	-	-	-	0%
TOTAL PREMIUM EXPENSE		\$ 2,445	\$ 18,628	\$ 17,000	\$ 14,555	14%
EXHIBIT EXPENSE						
Salaries & Wages - Temp	50100-80-100	-	-	11,000	11,000	0%
Employee Benefits	51000-80-100	-	-	-	-	0%
PERS Employer Contribution	51010-80-100	-	-	-	-	0%
Payroll Taxes	51100-80-100	-	-	-	-	0%
Worker's Comp Insurance	51200-80-100	-	-	-	-	0%
Decorations	63600-80-100	1,114	-	-	(1,114)	0%
Premium Book Expenses	65000-80-100	2,833	9,551	-	(2,833)	0%
Professional Services	69000-80-100	10,167	9,170	5,000	(5,167)	203%
Tents & Booth Rentals	72000-80-100	-	-	-	-	0%
Supplies & Expense	74000-80-100	6,056	6,406	6,000	(56)	101%
TOTAL EXHIBIT EXPENSE		\$ 20,171	\$ 25,127	\$ 22,000	\$ 1,830	92%
HORSE SHOW EXPENSE (Excluding Premiums)						
Insurance	60000-40-155	-	-	-	-	0%
Cash Awards	66000-40-155	-	-	-	-	0%
Sponsored Trophies, Medal, & Ribbons	66010-40-155	-	-	-	-	0%
Horse Show - Buckles	66040-40-155	-	-	-	-	0%
Professional Services	69000-40-155	346	100	100	(246)	346%
Judges	69010-40-155	-	-	-	-	0%
Cattle	69020-40-155	-	-	-	-	0%
Supplies & Expenses	74000-40-155	-	-	500	500	0%
TOTAL HORSE SHOW EXPENSE		\$ 346	\$ 100	\$ 600	\$ 254	58%
FAIR ENTERTAINMENT EXPENSE						
Salaries & Wages - Temp	50100-75-100	-	-	-	-	0%
Employee Benefits	51000-75-100	-	-	-	-	0%
PERS Employer Contribution	51010-75-100	-	-	-	-	0%
Payroll Taxes	51100-75-100	-	-	-	-	0%
Worker's Comp Insurance	51200-75-100	-	-	-	-	0%
Grounds Entertainment	58000-75-100	218,376	280,605	60,000	(158,376)	364%
Main State Performers	58010-75-100	-	9,671	130,000	130,000	0%
Arena Events	65000-75-153	104,441	64,350	-	(104,441)	0%
Professional Services	69000-75-100	-	-	30,000	30,000	0%
Supplies & Expenses	74000-75-100	31,802	39,072	5,000	(26,802)	636%
TOTAL FAIRTIME ATTRACTIONS		\$ 354,619	\$ 393,698	\$ 225,000	\$ (129,619)	158%

Expenses

52nd DAA, Sacramento County Fair

Expense Report December 31, 2023

Description	Acct. No.	Current YTD 2023	Actuals 2022	Budget 2023	Balance of Budget	% Used 2023
EQUIPMENT EXPENSE						
Non Capitalized(cost less than \$5000 and life less than one year Equipment Funded by Fair	87500-00-000	-	-	-	-	0%
TOTAL EQUIPMENT EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT						
Prior Year Adjustments	80000-00-000	43,714	(95,052)	-	(43,714)	0%
PRIOR YEAR OPERATING EXPENSE		\$ 43,714	\$ (95,052)	\$ -	\$ (43,714)	0%
CASH SHORTAGES & OVERAGES						
Cash +/- Interim	85000-00-000	(84)	-	-	84	0%
CASH (OVER)/UNDER		\$ (84)	\$ -	\$ -	\$ 84	-
DEPRECIATION EXPENSE						
Depreciation	90000-00-000	1,138	-	-	(1,138)	0%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ 1,138	\$ -	\$ -	\$ (1,138)	0%
PENSION EXPENSE						
Pension Expense	96000-00-000	-	-	-	-	0%
TOTAL PENSION EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
OPEB EXPENSE						
OPEB Expense	96001-00-000	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
TOTAL OPERATING EXPENSE		\$ 1,089,749	\$ 827,877	\$ 694,800	\$ (394,949)	157%

52nd DAA, Sacramento County Fair
Junior Livestock Auction
December 31, 2023

DETAIL	Account Number	Actual 2022	Current YTD 2023
BEGINNING RESOURCES: 1/1/2022	25200-20-200	\$ 186,731	\$ 195,410
AUCTION REVENUES:			
Commisson	41500-20-200	79,007	87,294
Entry Fees	43000-20-200	0	0
Sponsorship	48800-20-200	0	200
Other Misc Revenue	48700-20-200	(374)	1,247
Interest Revenue	48710-20-200	0	0
Prior Year Revenue	49000-20-200	(1,737)	2,819
TOTAL REVENUES		76,897	91,560
AUCTION EXPENDITURES:			
Salaries & Wages - Temp	50100-20-200	0	0
Employee Benefits	51000-20-200	13,644	5,000
Payroll Taxes	51100-20-200	0	0
Workers Comp	51200-20-200	0	0
Publicity and Marketing	52000-20-200	1,650	12,789
Bank Fees and CC Charges	54000-20-200	0	0
Other Misc Expense	65000-20-200	15,179	15,937
BBQ/Meal	65020-20-200	1,283	1,006
Professional Services	69000-20-200	0	2,318
Lease & Rentals	72000-20-200	0	0
Supplies & Expenses	74000-20-200	62,306	40,276
Prior Year Expense	80000-20-200	2,047	4,016
Cash Over/Short	85000-20-200	0	0
Capital Project Expenses	94600-20-200	0	0
TOTAL EXPENDITURES		96,109	81,341
NET JLA INCOME		(19,212)	10,219
ENDING RESOURCES: 12/31/2023	25100-30-120	\$ 167,519	\$ 205,630

Trial Balance
Current (1/1/2023 - 12/31/2023)
Unit Of Measure: \$

Sacramento County Fair
Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11200-00-000-A Change Fund	0.00	500.00	500.00	0.00	0.00
11310-00-000-A Cash in Operation - FSB #006207104	1,013,907.77	1,089,226.34	1,714,745.23	625,518.89-	388,388.88
11410-00-000-A Cash in Premium - FSB #2206639	97,676.18		2,567.60	2,567.60-	95,108.58
11600-00-000-A Cash in Time Deposit FSB	129,296.51			0.00	129,296.51
11610-00-000-A Cash in bank - FSB MM #1061		664,214.95		664,214.95	664,214.95
11700-20-200-A Cash in JLA - FSB #2206548	189,280.20	1,478,141.20	1,651,693.54	173,552.34-	15,727.86
11710-20-200-A Cash in JLA MMA - FSB #6522319		151,386.09	15.00	151,371.09	151,371.09
11800-00-000-A Restricted Cash - FSB	0.34			0.00	0.34
13100-00-000-A Accounts Receivable	0.00	5,000.00	0.00	5,000.00	5,000.00
13100-20-200-A Accounts Receivable - JLA	9,355.12	1,534,846.21	1,504,191.15	30,655.06	40,010.18
13199-00-000-A AR Clearing Account	0.00	2,519,188.84	2,519,188.84	0.00	0.00
14300-00-000-A Deferred Charges	12,562.00	32,432.14	12,562.00	19,870.14	32,432.14
16000-00-000-A Deferred Outflow of Resources	20,649.60			0.00	20,649.60
19200-00-000-A Buildings & Improvements	76,730.63	6,825.00	6,825.00	0.00	76,730.63
19210-00-000-A Accumulated Depreciation-Buildings & Imp	76,730.63-			0.00	76,730.63-
19300-00-000-A Equipment	0.01-	16,550.95		16,550.95	16,550.94
19310-00-000-A Accumulated Depreciation - Equipment			10,863.45	10,863.45-	10,863.45-
20100-00-000-A PR Liability	0.00	114,710.46	114,710.46	0.00	0.00
21100-00-000-A Insurance Fees Collected	0.00	1,320.00	1,320.00	0.00	0.00
21200-00-000-A Accounts Payable	1,356.00-	964,195.11	964,690.28	495.17-	1,851.17-
21200-20-200-A Accounts Payable - JLA	5,698.60-	73,541.24	67,842.64	5,698.60	0.00
22100-00-000-A Medicare Tax Payable	0.00	2,722.46	2,722.46	0.00	0.00
22200-00-000-A Social Security Tax Payable	0.00	5,762.06	5,762.06	0.00	0.00
22300-00-000-A State Retirement Payable	0.00	8,957.73	8,957.73	0.00	0.00
22310-00-000-A PST Payable	5,957.62-	11,448.45	5,490.83	5,957.62	0.00
22400-00-000-A State Taxes Payable	0.00	7,500.53	7,500.53	0.00	0.00
22500-00-000-A Federal Income Tax Payable	0.00	6,145.30	6,145.30	0.00	0.00
22800-00-000-A Deferred Income	0.00	977.40	977.40	0.00	0.00
24800-00-000-A Worker's Compensation Liability	0.00	8,641.25	8,641.25	0.00	0.00
25200-20-200-A Consignment - JLA	0.00	1,469,512.57	1,469,512.57	0.00	0.00
29100-00-000-A Resource Available for Operation	1,264,305.36-			0.00	1,264,305.36-
29100-20-200-A Reserve for Junior Livestock	195,410.13-			0.00	195,410.13-
31200-00-000-A State Allocation	0.00		50,440.00	50,440.00-	50,440.00-
31300-00-000-A Training Allocations & Other Fiscal & Admin Assista			2,425.00	2,425.00-	2,425.00-
40000-40-100-A Admissions - Regular Fair	0.00		419,916.00	419,916.00-	419,916.00-
40000-75-100-A Admissions - Arena	0.00		74,505.00	74,505.00-	74,505.00-
40010-40-100-A Admissions - Discount General	0.00		32,368.09	32,368.09-	32,368.09-
40020-40-100-A Admissions - Discount Livestocks	0.00	19.00	1,891.00	1,872.00-	1,872.00-
40030-40-100-A Admission - Discounted Vendors	0.00	690.00	690.00	0.00	0.00
40500-40-100-A Carnival	0.00		135,490.00	135,490.00-	135,490.00-
40510-40-100-A Carnival: Pre-Sale	0.00		11,155.00	11,155.00-	11,155.00-
40520-40-100-A Carnival Pre-Sale Livestock	0.00		31,840.00	31,840.00-	31,840.00-
41010-40-100-A Commerical Space - Outside	0.00		25,244.00	25,244.00-	25,244.00-
41020-40-100-A Commerical Space - Inside	0.00		43,165.00	43,165.00-	43,165.00-
41030-40-100-A Commercial Space Application Fees	0.00	120.00	4,400.00	4,280.00-	4,280.00-
41040-40-100-A Commerical Exhib Util Fee	0.00	720.00	840.00	120.00-	120.00-
41500-20-200-A Commission - JLA	0.00	1,967.83	89,261.73	87,293.90-	87,293.90-
42200-40-100-A Concessions - Food	0.00		178,507.71	178,507.71-	178,507.71-
42210-40-100-A Concessions - Safe Food Handling Fee	0.00		873.00	873.00-	873.00-
42220-40-100-A Concessions - Food Vendor Util Fees	0.00		5,270.00	5,270.00-	5,270.00-
42230-40-100-A Concessions - Other	0.00		10,087.75	10,087.75-	10,087.75-
42300-40-100-A Concessions - Food ApplicationFee	0.00		460.00	460.00-	460.00-
42310-40-100-A Concessions - RV/Stock Truck Revenue	0.00		7,410.00	7,410.00-	7,410.00-
43040-40-100-A Entry Fee - Online Processing	0.00	78,012.00	118,962.00	40,950.00-	40,950.00-
43050-40-155-A Entry Fee - Horse Drug Test Fee	0.00		240.00	240.00-	240.00-
43100-40-100-A Donated/Sponsored Awards Livestock	0.00	250.00	5,050.00	4,800.00-	4,800.00-
43230-80-100-A Lawn/Picnic Revenues			450.00	450.00-	450.00-
43300-40-155-A Horse Show - Stall Fees	0.00		1,760.00	1,760.00-	1,760.00-
45000-40-100-A Parking Revenue	0.00		10,200.00	10,200.00-	10,200.00-
45010-40-100-A Levee Parking	0.00		20,080.00	20,080.00-	20,080.00-

Trial Balance
Current (1/1/2023 - 12/31/2023)
Unit Of Measure: \$

Sacramento County Fair
Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
45020-40-100-A Other Parking	0.00		3,264.00	3,264.00-	3,264.00-
47000-40-100-A Camp Fees Exhibitor	0.00		946.00	946.00-	946.00-
47500-40-100-A Stall Rentals Fairtime	0.00		135.00	135.00-	135.00-
48300-40-100-A Rev-Equipment Rental	0.00		7,690.00	7,690.00-	7,690.00-
48500-40-100-A Reimbursement - Livestock	0.00	96.00	96.07	0.07-	0.07-
48550-40-100-A Livestock Insurance	0.00		4,880.00	4,880.00-	4,880.00-
48550-40-155-A Horse Show Insurance	0.00		725.00	725.00-	725.00-
48700-20-200-A Other Revenue - JLA	0.00	446.78	1,694.18	1,247.40-	1,247.40-
48700-40-100-A Other (Specify)	0.00	1,093.61	30,290.38	29,196.77-	29,196.77-
48800-20-200-A Sponsorships - JLA	0.00		200.00	200.00-	200.00-
48800-40-100-A Sponsorships	0.00		72,992.20	72,992.20-	72,992.20-
49000-00-000-A Prior Year Revenue	0.00		2,501.13	2,501.13-	2,501.13-
49000-20-200-A Prior Year Adjustment - JLA	0.00		2,818.60	2,818.60-	2,818.60-
49500-00-000-A Other Operating (Interest) Revenue	0.00		14,817.35	14,817.35-	14,817.35-
50000-12-000-A Salaries & Wages - Perm MN	0.00	1,692.73	1,692.73	0.00	0.00
50100-11-000-A Salaries & Wages - Temp ADM	0.00	23,763.44		23,763.44	23,763.44
50100-12-000-A Salaries & Wages - Temp MN	0.00	79,654.88	9,544.10	70,110.78	70,110.78
51000-11-000-A Employee Benefits - ADM	0.00	8,452.73	802.63	7,650.10	7,650.10
51000-20-200-A Employee Benefits JLA	0.00	5,000.00		5,000.00	5,000.00
51100-11-000-A Payroll Taxes - ADM	0.00	4,242.26		4,242.26	4,242.26
51200-11-000-A Workers Compensation Expenses - ADM	0.00	8,641.25	10,654.18	2,012.93-	2,012.93-
52000-13-100-A Advertising - PUB	0.00	91,611.25		91,611.25	91,611.25
52000-20-200-A Publicity & Marketing - JLA	0.00	12,789.26		12,789.26	12,789.26
54000-11-000-A Other (bank fees and other finance chrg) - ADM	0.00	7,297.77		7,297.77	7,297.77
57000-11-000-A Dues & Subscriptions - ADM	0.00	2,863.69		2,863.69	2,863.69
58000-75-100-A Entertainment Svcs - ENT	0.00	218,375.67		218,375.67	218,375.67
60000-11-000-A GL & Prop Ins - ADM	0.00	15,109.37		15,109.37	15,109.37
63000-12-000-A Light, Heat, Water and Power- MN	0.00	450.00	14,803.19-	15,253.19	15,253.19
63600-80-100-A Decorations - MF	0.00	1,114.24		1,114.24	1,114.24
64000-12-000-A Supplies & Expenses - Maint of Grounds - MN	0.00	716.72		716.72	716.72
65000-11-000-A Misc Other Expenses - ADM	0.00	2,583.83		2,583.83	2,583.83
65000-20-200-A Other - JLA	0.00	15,951.50	15.00	15,936.50	15,936.50
65000-40-100-A Miscellaneous Fair Expenses - Lodging - MF	0.00	30,268.59		30,268.59	30,268.59
65000-60-100-A Other (Levee Parking exp) - MF	0.00		806.00-	806.00	806.00
65000-75-153-A Rodeo - ENT	0.00	104,441.20		104,441.20	104,441.20
65000-80-100-A Premium Book Expense - EXH	0.00	2,832.96		2,832.96	2,832.96
65010-40-100-A Comm Exh & Concession Expense - MF	0.00		13,095.00-	13,095.00	13,095.00
65020-20-200-A BBQ/Meal - JLA	0.00	1,005.77		1,005.77	1,005.77
66000-80-100-A Eligible Premiums - Cash - EXH	0.00	8,118.13	5,673.13	2,445.00	2,445.00
66010-80-100-A Trophies, Ribbons Livestock - EXH	0.00	18,329.75		18,329.75	18,329.75
69000-11-000-A Professional Service - ADM	0.00	59,104.53	420.00-	59,524.53	59,524.53
69000-12-000-A Professional Svcs (Contract) - MN	0.00	38,000.00		38,000.00	38,000.00
69000-13-100-A Professional Services - PUB	0.00	18,518.75	2,400.00	16,118.75	16,118.75
69000-20-200-A Professional Services JLA	0.00		2,317.50-	2,317.50	2,317.50
69000-30-100-A Professional Service - Livestock	0.00	1,000.00		1,000.00	1,000.00
69000-40-100-A Professional Service - CalExpo	0.00	116,518.85	131,998.29-	248,517.14	248,517.14
69000-40-155-A Professional Services - Horse Show	0.00	345.53		345.53	345.53
69000-80-100-A Professional Services - Judges - EXH	0.00	10,242.34	75.00	10,167.34	10,167.34
69020-11-000-A Professional Services - Contracts	0.00	40,000.00		40,000.00	40,000.00
71000-13-100-A Promotional Expenses - PUB	0.00	9,543.85		9,543.85	9,543.85
72010-12-000-A Maintenance Rental of Equipment - MN	0.00	6,510.11	3,884.03-	10,394.14	10,394.14
72300-00-000-A Equipment Expense - GEN	0.00	159.52	1,421.57-	1,581.09	1,581.09
74000-11-000-A Supplies & Expenses - ADM	0.00	11,405.76		11,405.76	11,405.76
74000-13-100-A Supplies & Expense - PUB	0.00	4,870.26		4,870.26	4,870.26
74000-20-200-A Supplies & Expense - JLA	0.00	57,512.39	17,236.43	40,275.96	40,275.96
74000-75-100-A Supplies & Expense - ENT	0.00	31,802.15		31,802.15	31,802.15
74000-80-100-A Supplies & Expense - EXH	0.00	25,954.69	19,898.73	6,055.96	6,055.96
75000-11-000-A Telephone & Internet - ADM	0.00	3,177.25	142.86-	3,320.11	3,320.11
77000-11-000-A Travel & Training Expenses - ADM	0.00	6,643.21		6,643.21	6,643.21
80000-00-000-A Prior Year Op Exp - GEN	0.00	51,225.65	7,511.89	43,713.76	43,713.76

Trial Balance
Current (1/1/2023 - 12/31/2023)
Unit Of Measure: \$

Sacramento County Fair
 Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
80000-20-200-A Prior Year Expense - JLA	0.00	4,015.54		4,015.54	4,015.54
85000-00-000-A Cash Over/Under Tick Sale - GEN	0.00		84.48	84.48-	84.48-
90000-00-000-A Depreciation Expense	0.00	1,137.50		1,137.50	1,137.50
\$ Grand Totals	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	11,420,156.37	11,420,156.37	0.00	0.00

AP Aged Invoice Analysis
Historical Balances by GL Date as of 12/31/2023
Aged Payable Report

Sacramento County Fair
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Invoice Number	Invoice Date	Balance	Current 12/1/2023 and Beyond	1 - 30 Days 11/1/2023 11/30/2023	31 - 60 Days 10/1/2023 10/31/2023	61 - 90 Days 9/1/2023 9/30/2023	Over 90 Days Up to 8/31/2023
AcctWare (AccountingWare, LLC)							
* Q-12799	12/31/2023	73.34	73.34				
AcctWare		73.34	73.34	0.00	0.00	0.00	0.00
CFSA (Calif Fairs Services Authority)							
* 071036	12/31/2023	1,148.33	1,148.33				
* 071074	12/31/2023	268.00	268.00				
* 071109	12/31/2023	210.00	210.00				
* 071143	12/31/2023	39.64	39.64				
CFSA		1,665.97	1,665.97	0.00	0.00	0.00	0.00
DiaDig (Diamond Digital Marketing Co.)							
* 1685	12/29/2023	93.75	93.75				
DiaDig		93.75	93.75	0.00	0.00	0.00	0.00
Fivestar (Cardmember Services)							
* 12/23	12/31/2023	12.99	12.99				
Fivestar		12.99	12.99	0.00	0.00	0.00	0.00
IRS (Internal Revenue Service)							
* 43154452	12/31/2023	5.12	5.12				
IRS		5.12	5.12	0.00	0.00	0.00	0.00
Grand Totals:		1,851.17	1,851.17	0.00	0.00	0.00	0.00

* Calculated Balance shown is not Current Balance

AR Aged Invoice Analysis

**Balances as of 12/31/2023
by GL Date**

AR Schedule - Operating

Wednesday, January 24, 2024 9:39:30AM
Page 1

Sacramento County Fair
Renee Yi

Invoice Number	Invoice Date	Terms	Balance	Current 12/1/2023 and Beyond	Over 30 11/1/2023 11/30/2023	Over 60 10/1/2023 10/31/2023	Over 90 9/1/2023 9/30/2023	Over 120 Up to 8/31/2023
MomWor (Momentum Worldwide)							Last Pymt:	
10035	6/27/2023		5,000.00					5,000.00
MomWor Totals:		1 Invoice	5,000.00	0.00	0.00	0.00	0.00	5,000.00 100.00 %
Grand Totals:								
	1 Customer		5,000.00	0.00	0.00	0.00	0.00	5,000.00 100.00 %
	1 Invoice							

**Sacramento County Fair
52nd District Agricultural Association
Standard Agreements Contract Approvals
December 8, 2023**

SCF-24-01	Diamond Digital Marketing	Manage all Social Media interaction, posts and ad made for the 2024 Sac County Fair.	Contractor agrees to provide all services for PR within the social media platforms leading up to and through the 2024 Sac County Fair. Contractor will work with staff and marketing team to ensure messaging and branding remains consistent and positive for the county fair.	Not to exceed \$10,000
SCF-24-2	Motorsport Production Services	Provide a demolition derby during the 2024 Sacramento County Fair	Provide a demolition derby with track officials, tech inspections, provide all awards and prize monies. Contractor will build and tear down track	\$31,000.00
SCF-24-3	H-H Humpz & Hornz	Provide a rodeo event during the Sacramento County Fair.	Provide rode featuring, Bulls, Jr, bucking bulls, ranch broncs, Judges, Chute help, Professional pickup men, Professional Announcer, Professional sound and music director, Contestants, Added prize money, Bullfighters, Portable arena with bucking chutes and holding pens.	\$39,500.00

**Sacramento County Fair
52nd District Agricultural Association
Standard Agreements Contract Approvals
December 8, 2023**

SCF-24-4	L&L Productions	Put on a truck pull during the 2024 Sacramento County Fair.	To present a Truck Pull with a variety of Hot Rod Trucks, Smoker Tractors. Classes range from local street 4x4 trucks, Street Modified, Country Modified, Super Stock, Diesel 4x4 and Alcohol injected Modified 4x4's. Contractor will provide the weight transfer sled, scales and all staff	\$12,450.00
SCF24-5	Freckle Farms	Petting Zoo & Pony Rides at the Sacramento County Fair.	Petting Zoo to be provided with free admission to guests. Guests will have a fee for pony rides.	\$7,000.00

52nd DAA, Sacramento County Fair
Summary of Operations
January 31, 2024

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2023	29100	1,264,305
Unrestricted Net Position - Pension	1/1/2023	29400	-
Net Resources-Restricted	1/1/2023	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2023	29000	(945)
Prior Year Adjustment (FY 20/21 GASB 68 Adjustment)	1/1/2023		
TOTAL NET RESOURCES, Beginning			\$ 1,263,360
RESOURCES ACQUIRED:			
Operating Revenues	1/31/2024	various	2,207
State (Local/Base) Allocation(s) (F&E)	1/31/2024	31200	51,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	1/31/2024	31300	91,000
Capital Project Reimbursement Funds	1/31/2024	31800	-
One-time Revenue Sources (fire camp, sale of property)	1/31/2024	31900	-
Other (e.g. Flex Capital)	1/31/2024	34000	-
TOTAL RESOURCES ACQUIRED			144,207
RESOURCES APPLIED:			
Operating Expenditures	1/31/2024	various	14,548
Depreciation Expense	1/31/2024	90000	-
Pension Expense	1/31/2024	96000	-
OPEB Expense	1/31/2024	96001	-
TOTAL RESOURCES APPLIED			14,548
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			
			129,659
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	1/31/2024	29100	\$1,464,380
Unrestricted Net Position - Pension/OPEB	1/31/2024	29400	-
Net Resources-Restricted	1/31/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/31/2024	29000	5,688
TOTAL NET RESOURCES, Ending			\$1,470,068
Unrestricted Reserve Percentage			10065.83%

52nd DAA, Sacramento County Fair

Statement of Net Position

January 31, 2024

ASSETS

CURRENT ASSETS

Cash	1,420,287
Cash Junior Livestock	167,014
Accounts Receivable	-
Accounts Receivable Junior Livestock	39,085
Deferred Charges	25,506
TOTAL CURRENT ASSETS	1,651,892

FIXED ASSETS

Buildings & Improvements	76,731
Accumulated Depreciation-B&I	(76,731)
Equipment	16,551
Accumulated Depreciation-Equip	(10,863)
Leasehold Improvement	-
Accumulated Depn - Leasehold Improvement	-
TOTAL FIXED ASSETS	5,687

DEFERRED INFLOWS OF RESOURCES

Deferred Outflow of Resources Pension	20,650
Deferred Outflow of Resources OPEB	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	20,650

TOTAL ASSETS

\$ 1,678,229

LIABILITIES & NET RESOURCES

LIABILITIES

Fees Collected	-
Accounts Payable	2,048
Accounts Payable JLA	-
Payroll Liabilities	979
Taxes and Retirement Payable	-
Deferred Income	-
Guarantee Deposits	-
Compensated Leave Liability	(964)
Loans Payable	-
Loan Payable - SB84	-
Consignment - JLA	-
Net Pension Liability	-
Net OPEB Liability	-
TOTAL LIABILITIES	2,064

DEFERRED INFLOWS OF RESOURCES

Deferred Inflow of Resources - Pension	-
Deferred Inflow of Resources - OPEB	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-

NET RESOURCES

Junior Livestock Auction Reserve	205,630
Net Resoures - Unrestricted	\$1,464,380
Net Income - JLA	469
Unrestricted Net Position - Pension/OPEB	-
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	5,688
TOTAL NET RESOURCES	1,676,167

TOTAL LIABILITIES & NET RESOURCES

\$ 1,678,231

52nd DAA, Sacramento County Fair
Income Statement
January 31, 2024

Description	Acct. No.	Current Month	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:							
ADMISSION REVENUES	ADMIS	-	-	454,156	456,000	456,000	0%
COMMERCIAL SPACES	COMSP	-	-	72,809	65,000	65,000	0%
CARNIVAL REVENUES	CARN	-	-	178,485	196,000	196,000	0%
CONCESSION REVENUES	CONC	-	-	202,608	212,200	212,200	0%
EXHIBIT REVENUES	EXHRE	-	-	46,440	53,500	53,500	0%
HORSE SHOW REVENUES	HSREV	-	-	1,760	2,150	2,150	0%
FAIR ENTERTAINMENT REVENUE	ETREV	-	-	74,505	138,000	138,000	0%
MISC FAIR REVENUES	MFREV	-	-	149,249	119,250	119,250	0%
INTERIM REVENUES	INTRE	-	-	-	-	-	0%
PRIOR YEAR REVENUES	PYREV	-	-	2,501	2,500	2,500	0%
OTHER REVENUES	OTREV	2,207	2,207	14,817	7,500	5,293	29%
TOTAL OPERATING REVENUES		\$ 2,207	\$ 2,207	\$ 1,197,331	\$ 1,252,100	\$ 1,249,893	0%
OPERATING EXPENDITURES:							
ADMINISTRATIVE EXPENSES	ADMEX	6,341	6,341	182,391	213,350	207,009	3%
MAINTENANCE EXPENSES	MNEXP	-	-	134,475	192,231	192,231	0%
PUBLICITY EXPENSES	PUBEX	3,208	3,208	122,144	169,471	166,264	2%
ATTENDANCE EXPENSES	ATEXP	-	-	-	106,048	106,048	0%
MISC FAIR EXPENSES	MFEXP	-	-	291,881	64,000	64,000	0%
INTERIM EXPENSES	INTEX	-	-	-	-	-	0%
PREMIUM EXPENSES	PREME	-	-	20,775	42,015	42,015	0%
EXHIBIT EXPENSES	EXHEX	-	-	20,171	86,206	86,206	0%
HORSE SHOW EXPENSES	HSEXP	-	-	346	5,723	5,723	0%
ENTERTAINMENT EXPENSES	ENTEX	-	-	354,619	408,330	408,330	0%
EQUIPMENT EXPENSES	EQUIP	-	-	1,581	25,000	25,000	0%
PRIOR YEAR EXPENSE ADJUSTMENT	PYEXP	5,000	5,000	43,714	-	(5,000)	0%
CASH SHOR & OVER	CASOS	-	-	(84)	-	-	0%
OTHER EXPENSES	OTHEX	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES		\$ 14,548	\$ 14,548	\$ 1,172,011	\$ 1,312,374	\$ 1,297,826	1%
NET OPER PROFIT/LOSS BEFORE DEPREE & PENSION		\$ (12,341)	\$ (12,341)	\$ 25,320	\$ (60,274)	\$ (47,933)	20%
Depreciation	90000	-	-	1,138	-	-	0%
Pension Expense	96000	-	-	-	-	-	0%
OPEB Expense	96001	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPREE & PENSION		\$ (12,341)	\$ (12,341)	\$ 24,183	\$ (60,274)	\$ (47,933)	20%
STATE ALLOC-SECTION 19630	31200	51,000	51,000	50,440	50,440	(560)	101%
OTHER F&E ALLOCATIONS	31300	91,000	91,000	2,425	2,425	(88,575)	3753%
F&E PROJECT FUNDS	31800	-	-	-	-	-	0%
FLEX Capital	31900	-	-	-	-	-	0%
STATE ALLOCATION-CAP IMPR	34000	-	-	-	-	-	0%
NET PROFIT/LOSS BEFORE DEPREE & PENSION		\$ 129,659	\$ 129,659	\$ 78,185	\$ (7,409)	\$ (137,068)	-1750%
NET PROFIT/LOSS AFTER DEPREE & PENSION		\$ 129,659	\$ 129,659	\$ 77,048	\$ (7,409)	\$ (137,068)	-1750%

52nd DAA, Sacramento County Fair
Revenue Report
January 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ADMISSIONS TO GROUNDS:						
Admission - Regular	40000-40-100	-	419,916	420,000	420,000	0%
Discounted Admission - General	40010-40-100	-	32,368	13,000	13,000	0%
Discounted Admission - Livestock	40020-40-100	-	1,872	23,000	23,000	0%
Discounted Admission - Vendors	40030-40-100	-	-	-	-	0%
TOTAL ADMISSION TO GROUNDS		\$ -	\$ 454,156	\$ 456,000	\$ 456,000	0%
INDUSTRIAL & COMMERCIAL SPACE:						
Commercial Space - Outside	41010-40-100	-	25,244	25,000	25,000	0%
Commercial Space - Inside	41020-40-100	-	43,165	40,000	40,000	0%
Commercial Space Application Fees	41030-40-100	-	4,280	-	-	0%
Commercial Exhibit Utilities Fees	41040-40-100	-	120	-	-	0%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		\$ -	\$ 72,809	\$ 65,000	\$ 65,000	0%
CARNIVAL REVENUE:						
Carnival	40500-40-100	-	135,490	110,000	110,000	0%
Carnival: Pre-sale	40510-40-100	-	11,155	41,000	41,000	0%
Carnival: Pre-sale Livestock	40520-40-100	-	31,840	45,000	45,000	0%
TOTAL CARNIVAL REVENUE		\$ -	\$ 178,485	\$ 196,000	\$ 196,000	0%
CONCESSION REVENUE:						
Food Concession	42200-40-100	-	178,508	180,000	180,000	0%
Non-Food Concession - Safe Food Handling Fees	42210-40-100	-	873	5,000	5,000	0%
Non-Food Concession - Food Vendor Utility Fees	42220-40-100	-	5,270	6,000	6,000	0%
Non-Food Concession - Others	42230-40-100	-	10,088	9,500	9,500	0%
Non-Food Concession - Food Application Fees	42300-40-100	-	460	4,500	4,500	0%
Non-Food Concession - RV/Stock Truck Revenues	42310-40-100	-	7,410	7,200	7,200	0%
TOTAL CONCESSION REVENUE		\$ -	\$ 202,608	\$ 212,200	\$ 212,200	0%
EXHIBIT REVENUE:						
Entry Fees - Adult	43000-40-100	-	-	-	-	0%
Entry Fee - Livestock	43010-40-100	-	-	43,000	43,000	0%
Entry Fees - Indoor Junior	43020-40-100	-	-	-	-	0%
Entry Fees - Online Processing	43040-40-100	-	40,950	-	-	0%
Donation/Sponsored Awards Livestock	43100-40-100	-	4,800	7,000	7,000	0%
Advertising - Exhibit Book	43210-80-100	-	-	-	-	0%
Premium Book Donations	43220-80-100	-	-	-	-	0%
Lawn/Picnic Revenues	43230-80-100	-	450	-	-	0%
TOTAL EXHIBIT REVENUE		\$ -	\$ 46,200	\$ 50,000	\$ 50,000	0%
HORSE SHOW REVENUE:						
Entry Fees - Horse Show	43030-40-155	-	-	3,500	3,500	0%
Stall Fees - Horse Show	43300-40-155	-	1,760	1,900	1,900	0%
Other Revenues - Horse Show	43310-40-155	-	-	250	250	0%
Sponsorship - Horse Show	48550-40-155	-	725	775	775	0%
TOTAL HORSE SHOW REVENUE		\$ -	\$ 2,485	\$ 6,425	\$ 6,425	0%

Revenues

52nd DAA, Sacramento County Fair
Revenue Report
January 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ENTERTAINMENT FAIR REVENUE						
Admission - Rodeo	40000-75-153	-	-	35,000	35,000	0%
Admission - Jaripeo	40000-75-156	-	-	65,000	65,000	0%
Admission - Destruction Derby	40000-75-154	-	-	28,000	28,000	0%
Admission - Monter Truck/Truck Pull	40000-75-152	-	-	10,000	10,000	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ -	\$ -	\$ 138,000	\$ 138,000	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)						
Levee Parking	45010-40-100	-	20,080	38,000	38,000	0%
Other Parking	45020-40-100	-	3,264	-	-	0%
Camp Fees Exhibitor	47000-40-100	-	946	750	750	0%
Equipment Rental	48300-40-100	-	7,690	-	-	0%
Reimbursement - Livestock	48500-40-100	-	0	-	-	0%
Livestock - Insurance	48550-40-100	-	4,880	-	-	0%
Others	48700-40-100	-	29,197	500	500	0%
Sponsorship	48800-40-100	-	72,992	80,000	80,000	0%
TOTAL MISCELLANEOUS FAIR		\$ -	\$ 139,049	\$ 119,250	\$ 119,250	0%

**52nd DAA, Sacramento County Fair
Revenue Report
January 31, 2024**

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	-	2,501	2,500	2,500	0%
TOTAL PRIOR YEAR REVENUE		\$ -	\$ 2,501	\$ 2,500	\$ 2,500	0%
OTHER OPERATING REVENUE						
ATM Commission	49500-00-000	2,207	14,817	7,500	5,293	29%
Other Income	48700-00-000	-	-	-	-	0%
Interest Earnings	48710-00-000	-	-	-	-	0%
CFSA Insurance	48720-00-000	-	-	-	-	0%
Donations/Sponsorships (Gen)	48810-00-000	-	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		\$ 2,207	\$ 14,817	\$ 7,500	\$ 5,293	29%

52nd DAA, Sacramento County Fair

Expense Report

January 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ADMINISTRATION EXPENSE						
Salaries & Wages - Permanent	50000-11-000	-	-	-	-	0%
Salaries & Wages - Temporary	50100-11-000	1,201	23,763	20,000	18,799	6%
Compensated Leave	50300-11-000	-	-	-	-	0%
Employee Benefits	51000-11-000	10	7,650	10,000	9,990	0%
Payroll Taxes	51100-11-000	80	4,242	1,700	1,620	5%
Workers Comp Insurance	51200-11-000	73	(2,013)	4,500	4,427	2%
Unemployment Insurance	51300-11-000	-	-	1,200	1,200	0%
Current Year Bad Debt	53000-11-000	-	-	-	-	0%
Bank fees and CC Charges	54000-11-000	44	7,298	-	(44)	0%
Director's Expense	56000-11-000	-	-	2,500	2,500	0%
Dues & Subscription	57000-11-000	1,412	2,864	3,200	1,788	44%
Liability Insurance	60000-11-000	1,282	15,109	17,500	16,218	7%
Revenue Protection	60020-11-000	-	-	-	-	0%
Junior Fairboard Expense	65000-11-200	-	-	-	-	0%
Other Misc Expense	65000-11-000	-	2,584	7,000	7,000	0%
Postage	67000-11-000	-	-	-	-	0%
Professional Services	69000-11-000	1,796	59,525	46,950	45,154	4%
Audit Expense	69030-11-000	-	-	-	-	0%
Office Supplies & Expenses	74000-11-000	59	11,406	8,000	7,941	1%
Telephone	75000-11-000	383	3,320	1,800	1,417	21%
Internet	75010-11-000	-	-	-	-	0%
Travel Expense	77000-11-000	-	6,643	5,000	5,000	0%
TOTAL ADMINISTRATION EXPENSE		\$ 6,341	\$ 142,391	\$ 129,350	\$ 123,009	5%
MAINTENANCE & GENERAL OPERATIONS						
Salaries & Wages - Permanent	50000-12-000	-	-	-	-	0%
Salaries & Wages - Temporary	50100-12-000	-	70,111	29,245	29,245	0%
Employee Benefits	51000-12-000	-	-	-	-	0%
PERS Employer Contribution	51010-12-000	-	-	-	-	0%
Payroll Taxes	51100-12-000	-	-	2,486	2,486	0%
Workers Comp Insurance	51200-12-000	-	-	8,000	8,000	0%
Light, Heat, Water and Power	63000-12-000	-	15,253	2,500	2,500	0%
Maint of Bldgs/Grounds - Supplies & Expense	64000-12-000	-	717	-	-	0%
Maintenance Equipment	64010-12-000	-	-	17,000	17,000	0%
Special Repairs & Maintenance	64020-12-000	-	-	-	-	0%
Professional Services	69000-12-000	-	38,000	81,000	81,000	0%
Rental Land & Buildings	72000-12-000	-	-	40,000	40,000	0%
Rental Equipment	72010-12-000	-	10,394	12,000	12,000	0%
Maintenance of Equipment - Gas/Oil	74040-12-000	-	-	-	-	0%
Trash Removal, Clean up	78000-12-000	-	-	-	-	0%
TOTAL MAINTENANCE EXPENSE		\$ -	\$ 134,475	\$ 192,231	\$ 192,231	0%

Expenses

52nd DAA, Sacramento County Fair

Expense Report

January 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Publicity Expense						
Advertising	52000-13-100	-	91,611	110,971	110,971	0%
Other	65000-13-100	-	-	-	-	0%
Professional Services	69000-13-100	3,208	16,119	34,000	30,793	9%
Promotional Expenses	71000-13-100	-	9,544	10,500	10,500	0%
Supplies & Expenses	74000-13-100	-	4,870	14,000	14,000	0%
TOTAL PUBLICITY EXPENSE		\$ 3,208	\$ 122,144	\$ 169,471	\$ 166,264	2%
ATTENDANCE OPERATIONS						
Salaries & Wages - Perm.	50000-70-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-70-100	-	-	3,500	3,500	0%
Employee Benefits	51000-70-100	-	-	-	-	0%
PERS Employer Contribution	51010-70-100	-	-	-	-	0%
Payroll Taxes	51100-70-100	-	-	298	298	0%
Worker's Comp Insurance	51200-70-100	-	-	-	-	0%
Professional Services	69000-70-100	-	-	86,000	86,000	0%
Land Rental	72000-70-100	-	-	-	-	0%
Supplies & Expense	74000-70-100	-	-	13,000	13,000	0%
Other (Explain) Chargebacks	65000-70-100	-	-	3,250	3,250	0%
TOTAL ATTENDANCE OPERATIONS		\$ -	\$ -	\$ 106,048	\$ 106,048	0%
MISCELLANEOUS FAIR EXPENSE						
Exhibit Guide	70000-40-100	-	-	3,500	3,500	0%
Other Misc Fairtime Expense - Lodging	65000-40-100	-	30,269	-	-	0%
Misc Fair % Paid to Contractor	69000-40-100	-	248,517	-	-	0%
Misc Parking % Paid to Contractor	69000-60-100	-	-	25,000	25,000	0%
Misc Fair - Booths, Decor, Tent Rental	63600-00-100	-	-	-	-	0%
Rental of Equipment	72010-00-100	-	-	-	-	0%
Utility Fees - Fairtime	63000-40-100	-	-	17,000	17,000	0%
Sponsorships Expense	61000-40-100	-	-	5,000	5,000	0%
Safe Food Handling Fee	57200-40-100	-	-	3,500	3,500	0%
Commercial Exhibits & Concessions	65010-40-100	-	13,095	10,000	10,000	0%
TOTAL MISCELLANEOUS FAIR		\$ -	\$ 291,881	\$ 64,000	\$ 64,000	0%

Expenses

52nd DAA, Sacramento County Fair

Expense Report

January 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Premium Expense (Excluding Horse Show)						
Premium Cash Awards	66000-80-100	-	2,445	10,000	10,000	0%
Trophies, Medals, Ribbons	66010-80-100	-	18,330	32,015	32,015	0%
Sponsored Cash Awards	66020-80-100	-	-	-	-	0%
Other Awards	66030-80-100	-	-	-	-	0%
Buckles	66040-80-100	-	-	-	-	0%
Premium - Awards - Saddle Queen	66010-80-110	-	-	-	-	0%
TOTAL PREMIUM EXPENSE		\$ -	\$ 20,775	\$ 42,015	\$ 42,015	0%
EXHIBIT EXPENSE						
Salaries & Wages - Temp	50100-80-100	-	-	28,287	28,287	0%
Employee Benefits	51000-80-100	-	-	-	-	0%
PERS Employer Contribution	51010-80-100	-	-	-	-	0%
Payroll Taxes	51100-80-100	-	-	2,404	2,404	0%
Worker's Comp Insurance	51200-80-100	-	-	-	-	0%
Decorations	63600-80-100	-	1,114	-	-	0%
Judges (Contractual)	69000-80-100	-	10,167	12,000	12,000	0%
Premium Book Expenses	65000-80-100	-	2,833	-	-	0%
Professional Services	69010-80-100	-	-	4,500	4,500	0%
Tents & Booth Rentals	63500-80-100	-	-	12,000	12,000	0%
Supplies & Expense	74000-80-100	-	6,056	27,015	27,015	0%
TOTAL EXHIBIT EXPENSE		\$ -	\$ 20,171	\$ 86,206	\$ 86,206	0%
HORSE SHOW EXPENSE (Excluding Premiums)						
Salaries & Wages - Temp Horse Show	50100-40-155	-	-	510	510	0%
Payroll Taxes Horse Show	51100-40-155	-	-	43	43	0%
Insurance	60000-40-155	-	-	-	-	0%
Cash Awards	66000-40-155	-	-	500	500	0%
Sponsored Trophies, Medal, & Ribbons	66010-40-155	-	-	1,500	1,500	0%
Horse Show - Buckles	66040-40-155	-	-	-	-	0%
Professional Services	69000-40-155	-	346	1,500	1,500	0%
Judges	69010-40-155	-	-	500	500	0%
Cattle	69020-40-155	-	-	-	-	0%
Supplies & Expenses	74000-40-155	-	-	1,170	1,170	0%
TOTAL HORSE SHOW EXPENSE		\$ -	\$ 346	\$ 5,723	\$ 5,723	0%
FAIR ENTERTAINMENT EXPENSE						
Salaries & Wages - Temp	50100-75-100	-	-	-	-	0%
Employee Benefits	51000-75-100	-	-	-	-	0%
PERS Employer Contribution	51010-75-100	-	-	-	-	0%
Payroll Taxes	51100-75-100	-	-	-	-	0%
Worker's Comp Insurance	51200-75-100	-	-	-	-	0%
Grounds Entertainment	58000-75-100	-	218,376	17,100	17,100	0%
Main State Performers	58010-75-100	-	-	176,600	176,600	0%
Arena Events	65000-75-153	-	104,441	-	-	0%
Professional Services	69000-75-100	-	-	91,680	91,680	0%
Supplies & Expenses	74000-75-100	-	31,802	1,500	1,500	0%

Expenses

**52nd DAA, Sacramento County Fair
Expense Report
January 31, 2024**

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
TOTAL FAIRTIME ATTRACTIONS		\$ -	\$ 354,619	\$ 286,880	\$ 286,880	0%

52nd DAA, Sacramento County Fair

Expense Report

January 31, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
EQUIPMENT EXPENSE						
Non Capitalized(cost less than \$5000 and life less than one year Equipment Funded by Fair	72300-00-000	-	1,581	25,000	25,000	0%
TOTAL EQUIPMENT EXPENSE		\$ -	\$ 1,581	\$ 25,000	\$ 25,000	0%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT						
Prior Year Adjustments	80000-00-000	5,000	43,714	-	(5,000)	0%
PRIOR YEAR OPERATING EXPENSE		\$ 5,000	\$ 43,714	\$ -	\$ (5,000)	0%
CASH SHORTAGES & OVERAGES						
Cash +/- Interim	85000-00-000	-	(84)	-	-	0%
CASH (OVER)/UNDER		\$ -	\$ (84)	\$ -	\$ -	-
DEPRECIATION EXPENSE						
Depreciation	90000-00-000	-	1,138	-	-	0%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ -	\$ 1,138	\$ -	\$ -	0%
PENSION EXPENSE						
Pension Expense	96000-00-000	-	-	-	-	0%
TOTAL PENSION EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
OPEB EXPENSE						
OPEB Expense	96001-00-000	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
TOTAL OPERATING EXPENSE		\$ 14,548	\$ 1,133,148	\$ 1,106,924	\$ 1,092,376	1%

**52nd DAA, Sacramento County Fair
Junior Livestock Auction
January 31, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 2024
BEGINNING RESOURCES: 1/1/2022	25200-20-200	\$ 186,731	\$ 205,630
AUCTION REVENUES:			
Commisson	41500-20-200	87,294	0
Entry Fees	43000-20-200	0	0
Sponsorship	48800-20-200	200	0
Other Misc Revenue	48700-20-200	1,247	503
Interest Revenue	48710-20-200	0	0
Prior Year Revenue	49000-20-200	2,819	0
TOTAL REVENUES		91,560	503
AUCTION EXPENDITURES:			
Salaries & Wages - Temp	50100-20-200	0	0
Employee Benefits	51000-20-200	5,000	0
Payroll Taxes	51100-20-200	0	0
Workers Comp	51200-20-200	0	0
Publicity and Marketing	52000-20-200	12,789	0
Bank Fees and CC Charges	54000-20-200	0	0
Other Misc Expense	65000-20-200	15,937	34
BBQ/Meal	65020-20-200	1,006	0
Professional Services	69000-20-200	2,318	0
Lease & Rentals	72000-20-200	0	0
Supplies & Expenses	74000-20-200	40,276	0
Prior Year Expense	80000-20-200	4,016	0
Cash Over/Short	85000-20-200	0	0
Capital Project Expenses	94600-20-200	0	0
TOTAL EXPENDITURES		81,341	34
NET JLA INCOME		10,219	469
ENDING RESOURCES: 1/31/2024	25100-30-120	\$ 205,630	\$ 206,099

Trial Balance
Current (1/1/2024 - 1/31/2024)
Unit Of Measure: \$

Sacramento County Fair
Renee Yi

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11310-00-000-A Cash in Operation - FSB #006207104	388,388.88	143,479.63	2,409.07	141,070.56	529,459.44
11410-00-000-A Cash in Premium - FSB #2206639	95,108.58			0.00	95,108.58
11600-00-000-A Cash in Time Deposit FSB	129,296.51			0.00	129,296.51
11610-00-000-A Cash in bank - FSB MM #1061	664,214.95	2,207.48		2,207.48	666,422.43
11700-20-200-A Cash in JLA - FSB #2206548	15,727.86	925.30	1,513.63	588.33-	15,139.53
11710-20-200-A Cash in JLA MMA - FSB #6522319	151,371.09	503.07		503.07	151,874.16
11800-00-000-A Restricted Cash - FSB	0.34			0.00	0.34
13100-20-200-A Accounts Receivable - JLA	40,010.18		925.30	925.30-	39,084.88
13199-00-000-A AR Clearing Account	5,000.00	137,000.00	142,000.00	5,000.00-	0.00
14300-00-000-A Deferred Charges	32,432.14		6,926.22	6,926.22-	25,505.92
16000-00-000-A Deferred Outflow of Resources	20,649.60			0.00	20,649.60
19200-00-000-A Buildings & Improvements	76,730.63			0.00	76,730.63
19210-00-000-A Accumulated Depreciation-Buildings & Imp	76,730.63-			0.00	76,730.63-
19300-00-000-A Equipment	16,550.94			0.00	16,550.94
19310-00-000-A Accumulated Depreciation - Equipment	10,863.45-			0.00	10,863.45-
20100-00-000-A PR Liability	0.00	385.28	1,364.60	979.32-	979.32-
21200-00-000-A Accounts Payable	1,851.17-	2,238.68	2,435.62	196.94-	2,048.11-
22100-00-000-A Medicare Tax Payable	0.00	34.84	34.84	0.00	0.00
22200-00-000-A Social Security Tax Payable	0.00	125.00	125.00	0.00	0.00
22310-00-000-A PST Payable	0.00	24.78	24.78	0.00	0.00
22400-00-000-A State Taxes Payable	0.00		0.00	0.00	0.00
22500-00-000-A Federal Income Tax Payable	0.00		0.00	0.00	0.00
24800-00-000-A Worker's Compensation Liability	0.00	1,036.79	73.27	963.52	963.52
29100-00-000-A Resource Available for Operation	1,340,406.95-			0.00	1,340,406.95-
29100-20-200-A Reserve for Junior Livestock	205,629.50-			0.00	205,629.50-
31200-00-000-A State Allocation	0.00		51,000.00	51,000.00-	51,000.00-
31300-00-000-A Training Allocations & Other Fiscal & Admin Assistz	0.00		91,000.00	91,000.00-	91,000.00-
48700-20-200-A Other Revenue - JLA	0.00		503.07	503.07-	503.07-
48800-40-100-A Sponsorships	0.00		0.00	0.00	0.00
49500-00-000-A Other Operating (Interest) Revenue	0.00		2,207.48	2,207.48-	2,207.48-
50100-11-000-A Salaries & Wages - Temp ADM	0.00	1,201.11		1,201.11	1,201.11
51000-11-000-A Employee Benefits - ADM	0.00	10.30		10.30	10.30
51100-11-000-A Payroll Taxes - ADM	0.00	79.92		79.92	79.92
51200-11-000-A Workers Compensation Expenses - ADM	0.00	73.27		73.27	73.27
54000-11-000-A Other (bank fees and other finance chrg) - ADM	0.00	44.00		44.00	44.00
57000-11-000-A Dues & Subscriptions - ADM	0.00	1,411.99		1,411.99	1,411.99
60000-11-000-A GL & Prop Ins - ADM	0.00	1,281.93		1,281.93	1,281.93
65000-20-200-A Other - JLA	0.00	34.00		34.00	34.00
69000-11-000-A Professional Service - ADM	0.00	1,796.01		1,796.01	1,796.01
69000-13-100-A Professional Services - PUB	0.00	3,207.50		3,207.50	3,207.50
74000-11-000-A Supplies & Expenses - ADM	0.00	58.55		58.55	58.55
75000-11-000-A Telephone & Internet - ADM	0.00	383.45		383.45	383.45
80000-00-000-A Prior Year Op Exp - GEN	0.00	5,000.00		5,000.00	5,000.00
\$ Grand Totals	0.00	302,542.88	302,542.88	0.00	0.00

AP Aged Invoice Analysis
Historical Balances by GL Date as of 1/31/2024
 Aged Payable Report

Sacramento County Fair
 Renee Yi

Friday, March 8, 2024 9:01:06AM
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Invoice Number	Invoice Date	Balance	Current 1/1/2024 and Beyond	1 - 30 Days 12/1/2023 12/31/2023	31 - 60 Days 11/1/2023 11/30/2023	61 - 90 Days 10/1/2023 10/31/2023	Over 90 Days Up to 9/30/2023
AcctWare (AccountingWare, LLC)							
* Q-12956	1/31/2024	73.34	73.34				
AcctWare		73.34	73.34	0.00	0.00	0.00	0.00
CFSA (Calif Fairs Services Authority)							
* 071453	1/31/2024	1,216.67	1,216.67				
* 071494	1/31/2024	281.00	281.00				
* 071529	1/31/2024	225.00	225.00				
* 071620	1/31/2024	24.78	24.78				
* 071762	1/31/2024	58.55	58.55				
CFSA		1,806.00	1,806.00	0.00	0.00	0.00	0.00
Fivestar (Cardmember Services)							
* 01/24	1/31/2024	12.99	12.99				
Fivestar		12.99	12.99	0.00	0.00	0.00	0.00
IRS (Internal Revenue Service)							
* 85508939	1/31/2024	155.78	155.78				
IRS		155.78	155.78	0.00	0.00	0.00	0.00
Grand Totals:		2,048.11	2,048.11	0.00	0.00	0.00	0.00

* Calculated Balance shown is not Current Balance

AR Aged Invoice Analysis

Balances as of 1/31/2024
by GL Date

AR Schedule - Operating

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Sacramento County Fair
Renee Yi

Invoice Number	Invoice Date	Terms	Balance	Current 1/1/2024 and Beyond	Over 30 12/1/2023 12/31/2023	Over 60 11/1/2023 11/30/2023	Over 90 10/1/2023 10/31/2023	Over 120 Up to 9/30/2023
				Last Pymt:				
Grand Totals:				0.00	0.00	0.00	0.00	0.00
				%	%	%	%	%

52nd DAA - Sacramento County Fair
Payroll
January 31, 2024

	Current Month	Current Month - Prior	Current YTD	YTD - Prior	Current Year - Budget
Salaries & Wages - Permanent	\$ -	\$ 1,635.00	\$ -	\$ 1,635.00	\$ -
Salaries & Wages - Temporary	\$ 1,201.11	\$ -	\$ 1,201.11	\$ -	\$ 81,542.00
Employee Benefit Expenses	\$ 10.30	\$ 197.15	\$ 10.30	\$ 197.15	\$ 10,000.00
Employee Payroll Tax Expenses	\$ 79.92	\$ 119.81	\$ 79.92	\$ 119.81	\$ 6,931.00
Worker's Compensation Expenses	\$ 73.27	\$ 160.23	\$ 73.27	\$ 160.23	\$ 12,500.00
Unemployment Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
Total:	\$ 1,364.60	\$ 2,112.19	\$ 1,364.60	\$ 2,112.19	\$ 112,173.00



October 31, 2023

D2023-06

TO: All District Agricultural Association CEOs
SUBJECT: SB 544 – Bagley Keene Open Meeting Act: teleconferencing.

This letter is to inform you of the passage of [SB 544](#) (Laird) **Bagley-Keene Open Meeting Act: teleconferencing**. This bill was signed into law by Governor Newsom on September 22, 2023, and will go into effect on **January 1, 2024**. SB 544 expands teleconferencing provisions enacted prior to the COVID-19 pandemic.

Below is a summary of the revisions to the Bagley-Keene Open Meeting Act as they apply to District Agricultural Associations. All provisions will be in effect beginning **January 1, 2024**. It should be noted that while state bodies are authorized to hold meetings by teleconference, there is no requirement to offer teleconference options.

Definitions:

- “Teleconference” – a meeting of a state body where members are at different locations connected by electronic means using audio, video, or both.
- “Teleconference location” – physical location open to the public where members of the public may participate in meetings of state bodies.
- “Remote location” – the location where a member of a state body participates, that is different from the teleconference location. Remote locations need not be disclosed to the public.
- “Participate remotely” – participation by a member of the state body in a meeting at a remote location different from a teleconference location.

Public Notice:

- Posted online at least 10 days in advance of the meeting.
- Must be provided to individuals who request notice in writing.
- Must include the date, time, teleconference information (if utilized), and physical/teleconference location of the meeting. The name, address, and telephone number of a contact person for more information must also be included.
- The board must implement procedures for responding to requests for reasonable modification and accommodations consistent with the Americans with Disabilities Act. Information should be listed on each Notice and Agenda.



Agenda:

- Must be posted online ten days in advance as well as at each teleconference location on the day of the meeting.
- Must provide the public with an opportunity to address the state body.
- Brief description of items to be discussed at the meeting, in either open or closed session, with sufficient description to allow the public to determine whether to attend the meeting.
- Closed session items must reference specific statutory authority for the meeting in closed session.

Teleconference Requirements (Not common for DAAs to use):

- The portion of meetings required to be open must be visible and audible to the public at each teleconference location.
- At least one member of the state body, not just staff, must be present at each teleconference location.
- A majority of the members of the state body **must** be present at the same teleconference location. Additional members, more than the majority, may attend and participate from a remote location. For example, with a full nine-member board, 5 members must be present at the teleconference location. The remaining four members may attend and participate from a remote location.
 - A member attending from a remote location may count towards the majority if both of the following conditions are met:
 - Member has a need related to a physical or mental disability as defined in Gov't Code [§12926](#) and [§12926.1](#), and
 - Member notifies the state body as soon as possible of the need to participate remotely.
 - The board must approve the exception and request a general description of the circumstances for each meeting the member participates in remotely. It cannot be a generalized approval for remote participation without an end date. Exceptions must be granted on a meeting-by-meeting basis.
- If the teleconference option fails and cannot be restored, the state body shall end and reschedule the meeting with appropriate notice.

Participating Remotely:

- Members participating remotely must disclose whether any other individuals over 18 are present in the same room and their general relationship with those individuals.
- Members must appear visible on camera during the open portion of the meeting. If unable to appear due to connectivity issues, members must announce the reason.



Voting:

All votes taken during a teleconferenced meeting must be by roll call vote. The state body must publicly report on any action taken and vote or abstention of any member.

Public Participation:

- Public access is required at a physical location. If utilizing the teleconference option, the Board must allow members of the public to participate via teleconference to address the state body.
- Opportunity to address the state body on matters not on the agenda, but within the subject matter jurisdiction of the state body, as well as on all agenda items, must be provided.
- No conditions may be set for attendance at or participation in a public meeting, for example:
 - Sign-in or self-identification is not required. If a registration or attendance list is posted at or near the entrance to the meeting, it must state that it is voluntary, and people may attend and comment without signing in.
 - If utilizing teleconference, persons may use a pseudonym to sign in or register. No requirement to use a verified email address or actual name.
 - Cannot require persons making public comments to sign in or complete comment cards ahead of speaking.
 - Cannot prohibit criticism of state body.
 - May limit time for public comment per speaker per topic, if necessary. The allotted time must be established at the outset of the meeting and remain consistent throughout the meeting. Public comment time cannot be changed during the meeting.
- All meetings must comply with the Americans with Disabilities Act (ADA)

If you have any questions or need additional information, please do not hesitate to contact Mike Francesconi, at (916) 900-5365.

Sincerely,

A handwritten signature in blue ink that reads "Michael W. Francesconi". The signature is written in a cursive style.

Mike Francesconi
Branch Chief



February 6, 2024

D2024-02

TO: All District Agricultural Association Board Chairs and CEOs

SUBJECT: Meeting and Posting Requirements for the Bagley-Keene Open Meeting Act January 1, 2024, update, and new CDFA policy for the submission of Notice & Agenda to CDFA F&E 15 days before each regularly scheduled meeting.

The California Department of Food and Agriculture (CDFA) Fairs and Expositions Branch (F&E) wants to bring your attention to recent changes in the law, specifically [Government Codes: 11120 – 11132](#), also known as the [Bagley-Keene Open Meeting Act](#) which came into effect on January 1, 2024.

The recent CDFA F&E Circular Letter [D2023-06](#) outlines the modifications and new requirements for all District Agriculture Associations (DAA) meetings. To assist you, we have attached a copy of the D2023-06 Industry Memo for your reference.

In response to these changes and the heightened public scrutiny surrounding DAA fairs, the CDFA F&E and CDFA Legal teams have collaborated to develop policy strategies. These strategies aim to ensure that DAA meeting notices adhere to the following key principles:

1. **Accurate Agenda Items:** Meetings must be agendized correctly, providing sufficient information for the public to understand the topics to be discussed.
2. **Timely Corrections:** Any necessary corrections to the agenda, including proper notice of Closed Session topics, should occur before the 10-day posting requirement for regular board meetings.
3. **Advance Notice for Closed Sessions:** The CDFA Legal Team should receive ample notice of any intended Closed Sessions before the 10-day posting requirement.
4. **Support for Board Chairs and CEOs:** F&E will assist Board Chairs and CEOs by offering resources and guidance before the meeting.
5. **Early Completion of Notice and Agenda:** The Notice and Agenda should be complete and ready for posting to the Fair Website and Distribution List 10 days before the meeting.



To streamline this process, the CDFA Legal Office and CDFA F&E have introduced a new policy:

DAA's within the network of California Fairs are now required to submit a draft of their agenda to the CDFA F&E for review 15 days before any Board of Directors meeting. Please refer to the attached assignment listing to identify the CDFA F&E Resource Coordinator assigned to your DAA.

In addition to this policy change, F&E has identified some challenges faced by DAAs with the new meeting rules. To support our DAAs, we recommend careful consideration and adoption of the following points:

General Public Participation:

- The public must be allowed entry to the meeting location (physical address).
- If a teleconference option is provided (though not required), the public must be allowed to view the teleconferenced meeting in its entirety (except for a closed session).
- Public comment must be allowed for items not listed on the agenda AND for each item on the agenda whether informational or for a board action.
 - If the item is an action item, the board chair must call for any public comment BEFORE the vote is taken.
 - If the item is informational, the board chair should call for any public comment AFTER the information is provided.
 - If the item is a closed session, the board chair should call for public comment BEFORE adjourning to a closed session. Public comment is not required during a reconvene after reporting out of a closed session.
- Any Public making comments must be allowed the same amount of time as any other commenter.
 - If the Chair establishes a 3-minute speaking time for public comments, this 3-minute time must be allowed for each instance of public comments and cannot be adjusted later in the meeting for purposes of shortening the meeting.
- All meetings must comply with the Americans with Disabilities Act (ADA).

Updated Teleconference Requirements:

- Teleconference can be offered for your meeting (it is not required).
- If a Teleconference option is offered, all open session items must be visible and audible to the public, at each teleconference location.
- If a Teleconference Option is offered, ALL action items must be taken by Roll Call Voting.

- A Majority (Quorum) of members of the board **MUST** be present at the teleconference locations (physical address listed on the agenda).
 - Example: if your board has nine (9) board members, five (5) board members **MUST** be present onsite at your meeting address(es). The remaining four (4) members may attend and participate from a remote location.

- If your board is unable to meet the quorum requirement at the in-person location of the meeting, and a board member attending remotely would like to be counted toward the quorum requirement; the board member must:
 1. have a physical or mental disability as defined by Government Code §[12926](#) and §[12926.1](#), and
 2. notify the state body (fair office) of the need to participate remotely in writing in advance of the meeting.
 - This written notice should justify the need to attend remotely in no more than 20 words.
 - Any notices provided for remote attendance are to be included in the board minutes of the meeting.
- The Board must take action to approve a board member's remote participation and inclusion in the quorum requirement. The Board action for a physical location exemption for board members needing to be included in the quorum requirement must occur at EACH meeting.
 - For the purposes of this vote, any board member attending remotely, including the board member requesting the exemption, should recuse themselves and abstain from voting on this action.
 - Only board members present on-site at the meeting location should vote on the approval of the board member's participation and inclusion to the quorum requirement.
- ANY board member attending from a remote location **MUST** use their full name on the label for their teleconference participation **AND** must always appear on Camera during the meeting.
- If the Teleconference software ceases working, or the online streaming of the teleconferenced meeting stops at any point during the meeting (except during a Closed

Session) regardless of the number of board members present at the on-site meeting location; the meeting of the board must stop.

- If the teleconference can be restored in a reasonable amount of time, the meeting may resume when the teleconference capability is restored.
- If the teleconference is not able to be restored, all discussion must cease, any remaining discussion and agenda items must be tabled, and the meeting must be rescheduled.
 - The fair website must be updated with a note to the public indicating the meeting was stopped due to teleconferencing and technical issues/errors, and when the next meeting will be scheduled to finish the remaining discussion and agenda items.
- ANY Board member attending from a remote location MUST announce the presence of ANY other individual of 18 years or older who is in the room or enters the room during the meeting. This announcement must be recorded in the minutes.

For any questions, please contact Mike Francesconi at mike.francesconi@cdfa.ca.gov or (916) 900-5365.

Sincerely,

A handwritten signature in blue ink that reads "Mike Francesconi". The signature is written in a cursive, flowing style.

Mike Francesconi
Branch Chief
Fairs & Expositions Branch

DAA Assignments -Points of Contact

2024

Org	DBA	Denise Elliot	Gilbert Lara	Charles Southwick
01-A District Agricultural Association	COW PALACE ARENA & EVENT			X
2nd District Agricultural Association	SAN JOAQUIN COUNTY			X
3rd District Agricultural Association	SILVER DOLLAR FAIR		X	
4th District Agricultural Association	SONOMA-MARIN FAIRGROUNDS &			X
7th District Agricultural Association	MONTEREY COUNTY FAIR & EVENT			X
9th District Agricultural Association	REDWOOD ACRES			X
10th District Agricultural Association	SISKIYOU GOLDEN FAIRGROUNDS	X		
10-A District Agricultural Association	TULELAKE-BUTTE VALLEY FAIR	X		
12th District Agricultural Association	REDWOOD EMPIRE FAIR	X		
13th District Agricultural Association	YUBA-SUTTER FAIRGROUNDS EVENT		X	
14th District Agricultural Association	SANTA CRUZ COUNTY FAIR	X		
15th District Agricultural Association	KERN COUNTY FAIR AND EVENT	X		
16th District Agricultural Association	CALIFORNIA MID-STATE FAIR	X		
17th District Agricultural Association	NEVADA COUNTY FAIRGROUNDS			X
18th District Agricultural Association	TRI-COUNTY FAIR & EVENT CENTER	X		
19th District Agricultural Association	EARL WARREN SHOWGROUNDS			X
20th District Agricultural Association	GOLD COUNTRY FAIRGROUNDS		X	
21st District Agricultural Association	THE BIG FRESNO FAIR	X		
21-A District Agricultural Association	MADERA DISTRICT FAIR	X		
22nd District Agricultural Association	DEL MAR FAIRGROUNDS			X
23rd District Agricultural Association	CONTRA COSTA COUNTY			X
24th District Agricultural Association	TULARE COUNTY FAIRGROUNDS	X		
24-A District Agricultural Association	THE KINGS FAIR	X		
25th District Agricultural Association	THE NAPA VALLEY EXPOSITION			X
26th District Agricultural Association	AMADOR COUNTY FAIRGROUNDS &		X	
27th District Agricultural Association	SHASTA DISTRICT FAIR & EVENT			X
28th District Agricultural Association	SAN BERNARDINO COUNTY FAIR &	X		
29th District Agricultural Association	MOTHER LODGE FAIRGROUNDS		X	
30th District Agricultural Association	TEHAMA DISTRICT FAIRGROUNDS		X	
31st District Agricultural Association	VENTURA COUNTY FAIRGROUNDS &			X
32nd District Agricultural Association	OC FAIR & EVENT CENTER			X
33rd District Agricultural Association	SAN BENITO COUNTY	X		
34th District Agricultural Association	MODOC DISTRICT FAIRGROUNDS	X		X

DAA Assignments -Points of Contact

2024

Org	DBA	Denise Elliot	Gilbert Lara	Charles Southwick
35th District Agricultural Association	MERCED COUNTY FAIR			X
35-A District Agricultural Association	MARIPOSA FAIRGROUNDS &	X		
36th District Agricultural Association	DIXON MAY FAIR			X
37th District Agricultural Association	SANTA MARIA FAIRPARK	X		
38th District Agricultural Association	STANISLAUS COUNTY		X	
39th District Agricultural Association	CALAVERAS COUNTY FAIRGROUNDS		X	
40th District Agricultural Association	YOLO COUNTY FAIR			X
41st District Agricultural Association	DEL NORTE COUNTY FAIR	X		X
42nd District Agricultural Association	GLENN COUNTY FAIR			X
44th District Agricultural Association	COLUSA COUNTY FAIRGROUNDS		X	
45th District Agricultural Association	IMPERIAL VALLEY EXPO.	X		
46th District Agricultural Association	SOUTHERN CALIFORNIA FAIR &			X
48th District Agricultural Association	AG FAIR			X
49th District Agricultural Association	LAKE COUNTY FAIRGROUNDS	X		
50th District Agricultural Association	AV FAIR & EVENT CENTER		X	
51st District Agricultural Association	THE VALLEY FAIR		X	
52nd District Agricultural Association	SACRAMENTO COUNTY FAIR			X
53rd District Agricultural Association	DESERT EMPIRE FAIRGORUNDS &		X	
54th District Agricultural Association	COLORADO RIVER FAIR		X	

Resource Coordinators Contact Information:		
Denise Elliott	(916) 701-3367	denise.elliott@cdfa.ca.gov
Gilbert Lara	(916) 708-0172	gilbert.lara@cdfa.ca.gov
Charles Southwick	(916) 838-6943	charles.southwick@cdfa.ca.gov



January 26, 2024

D2024 - 01

TO: All District Agricultural Association CEOs

SUBJECT: SB-616 Sick Days: Paid Sick Days Accrual and Use

This letter is to inform you of the passage of [SB 616 \(Gonzalez\)](#) the latest revisions to the Healthy Workplaces, Healthy Families Act of 2014 (act) **Sick Days: Paid Sick Days Accrual and Use**. This act excludes specified employees covered by a valid collective bargaining agreement. This bill was signed into law by Governor Gavin Newsom on October 4, 2023, and went into effect on January 1, 2024, requiring employers to provide 5 days or 40 hours of paid sick leave to their employees.

Employee Entitlement:

- An employee who works for 30 or more days within a year from the beginning of employment is entitled to paid sick leave.
- Paid sick leave accrues at the rate of one hour per every 30 hours worked, paid at the employee's regular rate. Accrual shall begin on the first day of employment. Accrued paid sick leave shall carry over to the following year of employment and may be capped at 80 hours or 10 days.
- An employer can also provide 5 days or 40 hours, whichever is greater, of paid sick leave "up-front" at the beginning of a 12-month period. No accrual or carry-over is required.

Employee Usage:

- An employee may use paid sick days beginning on the 90th day of employment.
- An employer shall provide paid sick days upon the oral or written request.
- An employer may limit the use of paid sick days to 40 hours or five days, whichever is greater, in each year of employment.

To help clarify questions you may have, see the Department of Industrial Relations answers to questions that are frequently asked about [California's Paid Sick Leave Law](#). Attached is a poster that must be displayed where employees can easily read it. How employers provide this leave depends on what kind of plan is adopted by the employer.



Employer Options for Accounting of Accrual and Use of Sick Leave

Option 1: Alternative Accrual Rates

- Amends this accrual exception to require that, in addition, employees have accrued no less than 40 hours (or 5 days) of leave by the 200th day of employment and that same amount by the 200th day in each subsequent year.

Accrual and Carryover

- Increases the cap to 80 hours or 10 days – whichever is greater.

Option 2: Frontloading

- Increases the frontload requirement to 40 hours or 5 days – whichever is greater.

Timing of the Frontload Distribution

- In addition to providing the frontloaded 24 hours or 3 days of paid leave for the employee to use by the 120th day of employment, employers must also ensure that the employee has no less than a total of 40 hours or 5 days of paid leave for the employee to use by the time they complete their 200th day of employment. Accordingly, this new provision essentially allows employers to provide the frontloaded amount in a piecemeal fashion rather than provide the entire lump sum at one time.
 - For example, the employer can provide 24 hours or 3 days by the 120th day of employment and an additional 16 hours or 2 days by the 200th day of employment.

The DAA should review its current paid sick time policy or paid time off policy to ensure that eligible employees are receiving sufficient paid sick time by January 1, 2024. The DAA sick time policy should clarify if the Accrual method or Frontloading method is being used by the employer.

If you have any questions, please contact Mike Francesconi, at (916) 900-5368.

Sincerely,



Mike Francesconi
Branch Chief
Enclosure

THIS POSTER MUST BE DISPLAYED WHERE EMPLOYEES CAN EASILY READ IT

(Poster may be printed on 8 ½" x 11" letter size paper)

**HEALTHY WORKPLACES/HEALTHY FAMILIES ACT:
CALIFORNIA PAID SICK LEAVE
(as amended effective 1/1/2024)****Entitlement:**

- An employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the beginning of employment is entitled to paid sick leave.
- Paid sick leave accrues at the rate of one hour per every 30 hours worked, paid at the employee's regular wage rate. Accrual shall begin on the first day of employment or July 1, 2015, whichever is later. Accrued paid sick leave shall carry over to the following year of employment and may be capped at 80 hours or 10 days.
- An employer can also provide 5 days or 40 hours, whichever is greater, of paid sick leave "up-front" at the beginning of a 12-month period. No accrual or carry over is required.
- Other accrual plans that meet specified conditions, including PTO plans, may also satisfy the requirements.

Usage:

- An employee may use paid sick days beginning on the 90th day of employment.
- An employer shall provide paid sick days upon the oral or written request of an employee for themselves or a family member for the diagnosis, care or treatment of an existing health condition or preventive care, or specified purposes for an employee who is a victim of domestic violence, sexual assault, or stalking.
- An employer may limit the use of paid sick days to 40 hours or five days, whichever is greater, in each year of employment.

Retaliation or discrimination against an employee who requests paid sick days or uses paid sick days or both is prohibited. An employee can file a complaint with the Labor Commissioner against an employer who retaliates or discriminates against the employee.

For additional information you may contact your employer or the local office of the Labor Commissioner. Locate the office by looking at the list of offices on our website <http://www.dir.ca.gov/dlse/DistrictOffices.htm> using the [alphabetical listing of cities, locations, and communities](#). Staff is available in person and by telephone.



Sick Leave Policy Recommendation

Employee Entitlement:

- An employee who works for 30 or more days within a year from the beginning of employment is entitled to paid sick leave.
- Paid sick leave accrues at the rate of one hour per every 30 hours worked, paid at the employee's regular rate. Accrual shall begin on the first day of employment. Accrued paid sick leave shall carry over to the following year of employment and may be capped at 80 hours or 10 days.
- An employer can also provide 5 days or 40 hours, whichever is greater, of paid sick leave "up-front" at the beginning of a 12-month period. No accrual or carry-over is required.

Employee Usage:

- An employee may use paid sick days beginning on the 90th day of employment.
- An employer shall provide paid sick days upon the oral or written request.
- An employer may limit the use of paid sick days to 40 hours or five days, whichever is greater, in each year of employment.

[Reset Form](#)[Print Form](#)**SCO ID:**

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER SCF 24-2/24-0972

PURCHASING AUTHORITY NUMBER (If Applicable)

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

CONTRACTING AGENCY NAME

52nd District Agricultural Association

CONTRACTOR NAME

California Exposition & State Fair

2. The term of this Agreement is:

START DATE

January 1, 2024

THROUGH END DATE

December 31, 2024

3. The maximum amount of this Agreement is:

\$84,330.00

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	3
Exhibit B	Budget Detail and Payment Provisions	1
Exhibit C *	General Terms and Conditions	GIA 11/22
+ -	Exhibit D Special Terms and Conditions (Contract Policy)	11

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.)

California Exposition & State Fair

CONTRACTOR BUSINESS ADDRESS

1600 Exposition Boulevard

CITY

Sacramento

STATE

CA

ZIP

95815

PRINTED NAME OF PERSON SIGNING

Tom Martinez

TITLE

CEO and General Manager

CONTRACTOR AUTHORIZED SIGNATURE

DATE SIGNED

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME

52nd District Agricultural Association

CONTRACTING AGENCY ADDRESS

1600 Exposition Boulevard

CITY

Sacramento

STATE

CA

ZIP

95815

PRINTED NAME OF PERSON SIGNING

Arturo Barajas

TITLE

Board President

CONTRACTING AGENCY AUTHORIZED SIGNATURE

DATE SIGNED

CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL

EXEMPTION (If Applicable)

EXHIBIT A
(Interagency Agreement)

SCOPE OF WORK

1. California Exposition & State Fair (California State Fair or Cal Expo) agrees to provide the following services to the 52nd District Agricultural Association (52nd DAA):

Administrative services, day-to-day operations, direct all aspects of the annual fair, financial management, personnel management, and public relations of the 52nd DAA. The California State Fair will share employee Matt Cranford who will serve as the CEO for the 52nd DAA up to 1,040 hours a year. Availability will be in person and via email and phone to the 52nd DAA.

Acting CEO Essential Job Functions & Duties

Fair Sponsored Events

- Directs all aspects of the 52nd DAA annual fair.
- In accordance with the Board and related Association policies: 1) Approves contracts and rate schedules for the annual Fair; and 2) Approves contracts and schedules for all exhibit space, judges, awards, insurance requirements, and appropriate staffing.
- Reviews admission rates with the Board and oversees the distribution of admission passes.
- Oversees and ensures adequate safety and security staff, contractors, and/or law enforcement.
- Oversees and directs sponsorship development, marketing, and public relations for the annual event.
- Develops new and innovative ideas and programs to improve the annual fair, always striving to improve revenue and event attendance.

Financial Management

- Develops and manages the budget, assures adequate bank balances, assures reconciled bank statements, and maintains a sound fiscal policy.
- Assures accurate processing of payroll and payables; maintains financial record keeping.
- Develops the Statement of Operations.

Personnel Management

- Directs all personnel decisions, hiring, training evaluation, discipline, and dismissals in accordance with state civil service laws, rules, and regulations.
- Supervises staff on a day-to-day basis.
- Conducts staff meetings and training as needed.

Administrative Duties & Public Relations

- Implements board policy, attends board meetings, provides monthly reports, and develops agendas and minutes as directed by the Board of Directors.
- Manages the business and administrative process including accounting, procurement, personnel, and contract administration.
- Represents the 52nd DAA at fair industry events and at other fair-related organizations.

**52nd District Agricultural Association
Agreement No. SCF-24-2 / 24-0972**

- Oversees graphics, printing, and distribution of all publications and web- site design.
- Assures facility maintenance.
- Oversees destruction of records and record retention.

Work Environment

- Work duties will be performed on the grounds of Cal Expo.

Other Provisions

- The acting CEO is an employee of the California State Fair and schedules may be altered to facilitate the needs of the California State Fair or to handle an emergency. The acting CEO is available to the California State Fair staff when in the services of the 52nd DAA.
 - The acting CEO will report to both the California State Fair CEO and the 52nd DAA board of directors, separately at their respective monthly board meetings.
 - The 52nd DAA acting CEO will remain an employee of the California State Fair that will handle all personnel matters.
 - All CEO personnel-related topics must go through the California State Fair management.
 - The acting CEO will handle accounting and payroll for the 52nd DAA with the assistance of CFSA (California Fairs Service Authority).
 - The acting CEO is responsible for any financial records or contracts prior to the start date of the Inter-Agency Agreement.
 - The California State Fair shall defend, indemnify, and hold the 52nd DAA, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney fees), or claims for injury or damages arising out of the performance of this Agreement.
2. The 52nd DAA to provide:
- All information pertinent to the completion of the 52nd DAA budget, STOP, FYE financial reconciliation, access to facilities, access to the computer network, and anything else within reason that the acting CEO will need to manage the 52nd DAA successfully.
 - All non-executed contracts for the 2024 calendar year are null and void.
 - The acting CEO has full authority to negotiate on behalf of the 52nd DAA.
 - The 52nd DAA Board of Directors adopts the following policy and delegates the following to the acting CEO- **Delegation of Authority**. The acting CEO is authorized to execute Rental Agreements up to \$50,000, Standard Agreements up

**52nd District Agricultural Association
Agreement No. SCF-24-2 / 24-0972**

to \$50,000, as long as these contracts do not exceed a one-year term, without further authorization from the Board of Directors. In emergency situations, the acting CEO is authorized to execute the above-mentioned agreements up to the amount of \$75,000. All such executed agreements, however, are to be submitted to the Board of Directors for review at the subsequent meeting.

- The 52nd DAA Board of Directors adopts the following policy-Members of the Board of Directors of the 52nd DAA and any volunteers donating time for the Fair/Fairgrounds, will be covered by Workman’s Compensation insurance while performing their volunteer work.
- The 52nd DAA Board of Directors adopts the following Contract Policies, Procedures, and Practices of AB2490 attached hereto as Exhibit D.
- The 52nd DAA shall defend, indemnify, and hold the California State Fair, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney fees), or claims for injury or damages arising out of the performance of this Agreement.

3. Termination of Agreement:

This agreement shall be subject to termination by either party at any time during the term hereof by giving the other party notice in writing at least 90 days prior to the date when such termination shall become effective. Such termination shall relieve the California State Fair of any further performances of the terms of this agreement.

4. The project representatives during the term of this Agreement:

California Exposition & State Fair	52nd District Agricultural Association
P.O. Box 15649	1600 Exposition Boulevard
Sacramento, CA 95852	Sacramento, CA 95815
tmartinez@calexpo.com	Arturo.d.barajas@gmail.com
(916) 263-3276	(209) 765-0769
Tom Martinez	Arturo Barajas

EXHIBIT B
(Interagency Agreement)

BUDGET DETAIL AND PAYMENT PROVISIONS

- The 52nd DAA shall reimburse the California State Fair as follows:
 - \$6,429.00 per month for the months of January 1, 2024-April 30, 2024
 - \$8,824.00 per month for the months of May 1, 2024-July 31, 2024
 - \$6,429.00 for the months of August 1, 2024-December 31, 2024

Annual contract \$84,333.00.
- The California State Fair shall issue a monthly invoice, which the 52nd DAA shall pay within 15 calendar days. If 52nd DAA becomes delinquent in any billing period then the agreement can be terminated, in writing, with 15 days' notice.

EXHIBIT D
(Interagency Agreement)

CONTRACT POLICY

WHEREAS, with the passage of AB 2490 in September 2014, the Legislature, in an effort to reduce state oversight and improve economic efficacy, significantly increased the authority of District Agricultural Associations (DAAs) to allow the DAAs to manage and operate their facilities more independently and with greater flexibility.

WHEREAS, as part of this legislative effort, section 4051 of the Food & Agricultural Code was amended vesting DAAs with the expanded local authority, especially in the area of public contracting.

NOW, THEREFORE, in furtherance of AB 2490 and in accordance with Food and Agriculture Code section 4051(a), 52nd District Agricultural Association ("District") hereby adopts, effective December 14, 2022, the following Contract Policies, Procedures, and Practices.

I. Definitions:

- A. "District" shall mean the 52nd District Agricultural Association *aka* the Sacramento County Fair, an entity of the State of California formed by the Legislature to hold fairs, expositions, and exhibitions for the purpose of exhibiting all of the industries and industrial enterprises, resources, and products of every kind or nature of the state with a view toward improving, exploiting, encouraging, and stimulating them; and constructing, maintaining, and operating recreational and cultural facilities of general public interest. [Food & Agricultural Code sections 3871 and 3951.].
- B. "Board" shall mean the Board of Directors of the District, consisting of nine directors appointed by the Governor. The Board is the governing body and policy-making body for the District.
- C. "Premises" shall mean the real property managed and operated by the 52nd District Agriculture Association.
- D. "Fair" shall mean the annual Sacramento County Fair, which takes place over Memorial Weekend each year attracting 100,000 people each year during its five-day run featuring exhibits, livestock show, musical entertainment, educational programs, and more.
- E. "Goods" shall mean all types of tangible personal property, including materials, supplies, and equipment, as defined in Public Contract Code section 10290, subd. (d).
- F. "Contract" shall mean and include all types of written agreements, contracts, leases, and memorandums of understanding.

- G. "Personal Service Contracts" shall have the same meaning as set forth in the California Code of Regulations, title 2, section 547.59, which provides in the pertinent part:
1. A "Personal Services Contract" is defined as any contract, requisition, purchase order, etc. (except public works contracts) under which labor or personal services is a significant, separately identifiable element. The business or person performing these contractual services must be an independent contractor that does not have the status of an employee of the State.
 2. A "cost-savings based Personal Services Contract" is any Personal Services Contract proposed to achieve cost savings and subject to the provisions of Government Code Section 19130(a).
- H. "Public Exigency" shall mean and refer to an emergency situation when the health and safety of the public property or guests in the custody or care of the District are at risk if immediate measures are not taken to resolve the problem situation and it is not possible or practical to convene a Regular, Special or Emergency Meetings of the Board as those terms are defined in the Bagley-Keene Open Meeting Act. (Govt. Code sections 11120 et seq.)
- I. "Sole Source" shall mean and refer to a procurement process in which the good(s) or service(s) are procured from, or are a product of either:
1. Emergencies where immediate acquisition is necessary for the protection of the public's health, welfare, or safety or
 2. The proposed acquisition of goods or services are the only goods and services meeting the District's needs and the vendor/contractor is the only vendor/contractor available.
- J. "Informal Procurement Process" shall mean the procurement of goods, services, or information technology goods and services by obtaining multiple informal telephones, written and/or internet quotes in accordance with the policies and procedures established by the District.

II. **Contract Policies:**

- A. **Compliance with Applicable Law:** All District contracts must conform to applicable federal, state, and local laws, including but not limited to the Public Contract Code, which was designed to encourage fair competition for public contracts and to aid public officials in the efficient administration of public contracting.
- B. **Conform to the District's Mission:** All contracts shall operate in conformity with the District's goals, objectives, and mission and shall consider the impact of District events and activities on the local community.

- C. Written Contract Required: All contracts for the purchase of goods, services, and the use of the District's Premises shall be in writing, free from any type of discrimination and conflict of interest, in compliance with applicable law, duly executed, and approved by the Board or other authorized representative of the District.
- D. Board Approval Required: Except for situations where the District's Board has expressly delegated limited authority to the Chief Executive Officer (CEO), all contracts must be submitted and approved by the Board in order to be legally binding and effective.
- E. Compliance with District's Rules and Regulations: For any event that is to be conducted or performed on the District's Premises, the contract shall incorporate the District's Rules and Regulations.
- F. Approval of CDFA and DGS: All contracts that require the approval of the Department of Food & Agriculture (CDFA) and/or the Department of General Services (DGS) must be submitted to CDFA and/or DGS pursuant to Food & Agricultural Code section 4051 *et seq.* to be reviewed and approved prior to being implemented by the District.
- G. Contracts for Goods and Services: In accordance with section 4051 of the Food and Agricultural Code, which is not subject to the Part 2, Division 2, Chapter 2 (section 10290 *et seq.*) and Chapter 3 (section 12100 *et seq.*) of the Public Contract Code, all purchases of goods, services, and information technology goods and services, including subcontracts, and involving an expenditure in excess of \$100,000.00; all personal services contracts involving an expenditure in excess of \$5,000.00 and governed by Government Code section 19130, subdivision (a); all construction contracts where the cost exceeds \$25,000.00; and all other contracts required by law to be subject to competitive bidding procedures shall be competitively bid and will be awarded pursuant to one of the competitive bidding procedures described below; unless the contract is entitled to an exemption or exception as defined herein in subparagraphs 2 and 3.
 - 1. Competitive Bidding Process:
 - a. Invitation for Bid-An Invitation For Bid (IFB) is a public request for bids to provide a specific service or goods and the contract will be awarded to the qualified bidder with the lowest responsive and responsible bid unless all bids are rejected. The District will provide additional details and definitions for each IFB issued to the extent necessary. When a contract is awarded, a Notice of Award shall be posted in a public place in the District's Administration Office for 5 calendar days.
 - b. Two Tier Requests for Proposals-A Request for Proposal (RFP) will seek proposals to provide technical services or a specified product or to solve a defined problem. The contract award will be based upon the lowest cost and evaluation of the proposers' technical proposals submitted in response to the RFP. Two Tier RFPs require the submission of technical proposals for evaluation by a selection committee using objective criteria specified in the RFP. Bidders must submit financial proposals in a separate sealed envelope.

Proposals will first be evaluated on a technical basis by the selection committee. Bidders whose proposals received the required minimum score during the technical evaluation will have the financial envelope opened. When a contract is awarded, a Notice of Award will be posted in a public place in the District's Administration Office for 5 days calendar days.

- c. Competitive Negotiated Procurements-Competitive Negotiated Procurements are initiated by the issuance of: (i) an RFP, (ii) a Request for Expression of Interest (RFEs, or (iii) a letter invitation to pre-qualified proposers (collectively, "Solicitation".) Competitive Negotiation Procurements require the submission of technical proposals for evaluation by a selection committee using objective criteria specified in the Solicitation and price is not the primary or sole selection factor. Bidders must submit preliminary financial proposals in a separate sealed envelope. All proposals submitted in response to the Solicitation must comply with the Solicitation's terms and conditions. After receipt of proposals and completion of an evaluation or selection process, the District may conduct negotiations with one or more proposers with the required qualifications and the most competitive preliminary financial proposals. Best and Final Offers (BAFOs) will be required from the selected qualified proposers upon the conclusion of any negotiations. The contract will be awarded on the basis of a consideration of a combination of technical evaluation and price factors. When a contract is awarded, a Notice of Award will be posted in a public place in the District's Administration Office for 5 calendar days.

2. Protest Procedures:

a. Standing and Grounds for Protests:

- (1) Protests can be filed only by a Proposer or Bidder submitting a bid or proposal in response to one of the Competitive Bidding Procedures (IFB, RFP or Solicitation) described in paragraph G.
- (2) All protests will be reviewed and decided on written submissions only.
- (3) Protests must be based only upon one or more of the following grounds:
 - (a) The District violated a law or regulation; or
 - (b) The District failed to follow the procedures and adhere to requirements set forth in the competitive solicitation or any addendum thereto.

b. Jurisdiction for Consideration of Protests: There is no jurisdiction for the District to consider a protest if:

- (1) The District rejects all bids or proposals.
- (2) The protestant does not meet the requirements of the paragraph 2.a. above.

- (3) The protest was not timely submitted.
- (4) The contract award is for a type of contract not subject to the protest procedures.

c. Procedural Requirements for Protests:

- (1) A protest must be initiated by filing the Notice of Protest in writing with the District's Administration Office by 4:00 PM not later than five calendar days after the posting of the Notice of Intent to Award. The written Notice of Protest must be physically delivered to the District's Administration Office in hard copy. Emailed protests and fax protests are not acceptable and will not be considered. The failure to timely file a protest shall constitute an irrevocable waiver of the Bidder or Proposer's right to protest.
- (2) The Notice of Protest must include the name, address, and telephone number of the protestant and of the person representing the protesting party, if any, and must be signed by the protestant or the protestant's representative. The Notice of Protest may, but is not required to, contain the information described in Paragraph (3) below.
- (3) After filing an Initial Protest, the protestant has five calendar days to file a detailed written statement of the protest grounds if, the Notice of Protest did not contain the complete grounds for the protest. The detailed written statement must be physically delivered in writing to the District's Administration Office by 4:00 PM not later than five calendar days after the Notice of Protest is filed. Emailed and/or faxed detailed written statements are not acceptable and will not be considered. The detailed written statement must contain a complete statement of any and all grounds for the protest, including, without limitation, all facts, supporting documentation, legal authorities, and an argument in support of the grounds for the bid protest. The detailed written protest must refer to the specific portions of all documents which form the basis of the protest.
- (4) Any protest not conforming to Paragraphs c. (1) through (3), inclusive, shall be rejected by the District as invalid. The procedures and time limits set forth in Paragraph 2.c. are mandatory and are the protestant's sole and exclusive remedy in the event of any protest. Failure to comply with these procedures shall constitute a waiver of any right to further pursue the protest, including filing a Government Code Claim or judicial or other legal proceedings.

- (5) During the pendency of a valid protest, the contract may not be awarded until the protest is withdrawn or the District has rendered a decision.
 - (6) The CEO of the District shall determine if the protest is in conformance with Paragraphs 2.c. (1) through (3), inclusive. Further, the CEO may attempt to informally resolve protests to the satisfaction of all parties before proceeding with the protest. In the event informal efforts to resolve the protest are not successful, the CEO, after determining that the protest is based on permissible grounds and filed in strict conformity with the procedural requirements, shall appoint a hearing officer. The hearing officer may request additional information and specify a time limit for the submission of the information. The hearing officer shall determine the matter on all written submissions and submit a recommended written decision to the Board within thirty days of the final submission of evidence and legal authorities.
 - (7) The District Board will render a final determination and disposition of a protest by taking action to adopt, modify, or reject the hearing officer's recommended written decision. Action by the Board relative to a protest shall be final and not subject to appeal or consideration.
3. Exemptions to Competitive Bidding: The following are exempt from competitive bidding:
- a. Utility Services-The item or service to be procured is from a utility company or wholesale utility provider where service connections are allowed only in geographically defined service territories, or a competitively limited wholesale provider market, or where the work involves a utility system and only the utility company itself is allowed to perform the work.
 - b. Standard Commercial Off-the-Shelf Software Packages (COTS) or Hardware Products-Procurement of software or hardware products that are ready-made, available for sale to the government and to the general public, and designed to be easily integrated into existing systems without the need for extensive customization. COTS software can either be installed on the District's computers or delivered over the Internet.
 - c. Equipment Maintenance Services-Maintenance Service Agreements provided by the equipment manufacturer or dealers/distributors as a result of a Life Cycle Cost Purchase: the sum of all recurring and one-time, non-recurring, costs over the full life span or a specified period of a good, service, structure, or system. It includes purchase price, installation

cost, operating costs, maintenance, and upgrade costs, and remaining (residual or salvage) value at the end of ownership or its useful life determination or which are not available from a satisfactory alternate source as determined by the District.

- d. Software, Software Licenses, and Operating System Maintenance Services-in situations where the District has procured software and operating systems for its use, procurement of the continuing maintenance and upgrades of the software and operating systems, training, and renewal of software licenses, from the developer or manufacturer.
 - e. Small Business (SB), Micro Business (MB), and Disabled Veteran Business Enterprises (DVBE) -In compliance with Government Code section 14838.5 procurements in an amount between \$5,000.00 and \$281,000.00 (or any other amount established by a Budget Letter from the Department of Finance), in goods and services from a DVBE, SB or MB certified by the State of California; provided the District obtains at least two price quotations from two or more certified small businesses, including microbusinesses, or from two or more DVBEs.
 - f. Value less than \$5,000-Procurements of any good(s) or service(s) with a value of less than \$5,000 may be purchased and contracted for with an Informal Procurement Process.
 - g. Newspapers and Publications Services-Notices and publication services used to post notices required by law or policy, and subscriptions to newspapers, journals, and other periodicals.
 - h. Contract extensions during Pending Protests-Extension of existing contracts where the goods or services provided under the existing contract are the subjects of an ongoing procurement process and completion of a new contract has been delayed as a result of a protest filed in accordance with applicable bid protest procedures.
 - i. Non-Profit Community Service Agreements-Contracts for the procurement of services acquired from non-profit or not-for-profit organizations to provide services including, but not limited to, clean up, weed abatement, habitat restoration, maintenance, and other similar work within or adjacent to the District's jurisdiction may be entered into by using the Informal Procurement Process.
4. Exceptions to Competitive Bidding: Competitive bidding may not apply if, under the particular circumstances of the procurement, an exception is warranted. The following are examples of circumstances that may be considered in authorizing case-by-case exceptions to the competitive bidding policy:

- a. Sole Source-Executive Order W-1-3-94 forbids the use of "sole source" contracts except in the case of a State emergency or where public health and safety so require. Notwithstanding the foregoing Executive Order, in a situation where only one person, firm, or manufacturer exists that can provide the needed goods or services and no equivalent person, firm or manufacturer is available that would meet the District's minimum needs, then the sole source may be considered.
- b. No Competition-Competition is precluded because of the existence of patent rights, copyrights, secret processes, controlled or limited market or distribution, restricted or limited availability of the basic raw material(s) or similar circumstances, and there is no equivalent item or service.
- c. Absolute Compatibility Is Necessary:
 - (1) The procurement is for replacement parts or components for equipment and no information or data is available to ensure that the parts or components obtained from another supplier will perform the same function in the equipment as the part of the component to be replaced.
 - (2) The procurement is for replacement parts or components for equipment and the replacement parts or components would compromise the safety or reliability of the product or would void or invalidate a manufacturer's warranty or guarantee; or
 - (3) The procurement is for upgrades, enhancements, or additions to hardware or for enhancements or additions to the software, and no information and data is available to ensure that equipment or software from different manufacturers or developers will be as compatible as equipment or software from the original manufacturer(s) or developer(s).
- d. Opportunity Purchases-Opportunity purchases from a local business that, for similar things available through the state purchasing program, may be purchased locally at a price equivalent to or less than that available through the state purchasing program. (Food & Ag Code 4051, sub. (b)(l).)
- e. Exigency Purchases-In cases of a Public Exigency as defined under "Definitions" above, the District or its CEO may authorize contracts for goods and services in the best interests of the District.
- f. Sponsorship Agreements-In accordance with Food & Agricultural Code section 4051.1, the District, pursuant to procedures established by the Board, may enter into agreements to secure donations, memberships,

and corporate and individual sponsorships, and may enter into marketing and licensing agreements.

- H. SB, MB, and DVBE: It is the policy of the District to encourage Small Business (SB), Micro Business (MB), and Disabled Veteran Business Enterprise (DVBE) prime contractors to participate in the competitive procurement process. SB, MB, and DVBE prime contractors, certified by the State of California may receive a 5% preference up to \$50,000 or in some instances a pre-determined scoring incentive on applicable solicitations to be applied when determining an award of contract.
- I. Contracts for Activities/Use on the Premises: In accordance with section 3965.1 of the Food and Agricultural Code, the District may contract for any activity involving the use of the District's Premises, except revenue generating contracts involving hazardous activities as determined by CDPA, unless adequate insurance is provided. In contracting for such activities, the District shall, depending on the circumstances, consider the use a competitive bid process in situations where the duration of the contract is to be greater than one year or where the contract grants to a contractor an exclusive right, and where there is known competition in the market place, unless the contract/activity/use is entitled to an exemption or exception as defined below.
1. Exemptions to Competitive Bidding:
 - a. Contracts that are Exempt-Contracts that the District is required to enter into as a matter of law or certain types of contracts that are specifically exempt from competitive bidding, for example, entertainment contracts.
 - b. Police, security, emergency, and fire service contracts-Contracts to safeguard public health and safety.
 - c. Natural Disaster and Emergency Relief Contracts-In the event of a natural disaster, emergency, or other types of public exigency, the District may contract with relief type organizations, e.g. CalFIRE, CalEMA, Homeland Security, law enforcement, and FEMA, to serve as a command post or to assist and benefit the surrounding community by providing shelter for displaced persons, pets, and livestock.
 - d. Contracts with Other Governmental Entities: Contracts with other governmental entities, also known as "Inter-Agency Agreements", including, but not limited to federal, state, and local entities, as well as Joint Power Authorities established for the benefit and/or use by the District.
 2. Exceptions to Competitive Bidding: Competitive bidding may not apply if, under the particular circumstances of the contracting, an exception is warranted. The following are examples of circumstances that may be considered in authorizing case-by-case exceptions to the competitive bidding policy:

- a. Non-Profit Agreements-Contracts for the use of the Premises by a non-profit organization [e.g., 501(c)(3)-"Friends of the Fair"] established for the benefit of the District.
- b. Fair-time Vendor Agreements-Short term contracts (not to exceed five years) for the non-exclusive use of a portion of the Premises by vendors or independent contractors during the annual Fair in accordance with Title 3, California Code of Regulations, section 7010 *et seq.*
- c. Contract extensions during Pending Protests- Extension of existing contracts where the use of the Premises under the existing contract is the subject of an ongoing competitive bid process and the results of that process have been delayed or protested in accordance with applicable bid protest procedures or by court order.
- d. Unique Revenue Generating Agreements-Contracts limited to commercial revenue-generating situations where the contractor possesses unique qualifications, including but not limited to, a sole intellectual property right, a franchise or licensing exclusive, or other unique quality that no other known competitor in the marketplace possesses or controls.

III. District Contract Procedures and Practices

- A. Signed Written Agreement Required: All purchases of goods and services and uses of the District's Premises and/or its equipment shall be covered by a written agreement either approved by the Board of Directors or the General Manager/Chief Executive Officer (CEO) or other authorized representative of the District.
- B. Delegation of Authority: The Board may delegate authority to the CEO up to a certain maximum dollar limit per contract without further Board approval provided that the term of the contract is less than (1) year and that any such contract(s) are to be submitted thereafter to the Board for notification at the subsequent Board meeting. Notwithstanding the delegation of authority, the Board is responsible for the contract.
- C. Due Diligence Required: No contract shall be entered into without conducting an appropriate due diligence inquiry involving the background of the contractor (to include but not limited to name, type of business entity, license, whether registered with the Secretary of State, and consultation with business references) and the type of event or activity that is the subject of the proposed contract (to include but not limited to the form/type of contract, term, and duration of the event, hours of operation, any special conditions or issues, whether alcohol is involved, whether it

involves any hazardous activity, potential CEQA considerations, liability insurance (CFSA), indemnification, and potential community reaction).

- D. Controversial Contracts: Any contract for an event that may potentially involve large crowds, multiple days, incite local opposition or controversy, hazardous activities, or require heightened security shall be presented to the Board for its consideration and approval, regardless of contract amount or delegation of authority.
- E. Cost/Benefit Analysis Required: No contract shall be entered into unless the District first performs a financial benefit/cost analysis and the District determines that it will receive a reasonable rate of return for the use of its Premises. The only exception is a contract that involves a charity-type event.
- F. Adequate Security Required: No event shall be permitted without adequate security. As a minimum, any contract shall provide that security levels will be determined by the District based on such factors as the nature of the event, duration, anticipated attendance, traffic, and other potential impacts on the surrounding community. Depending on attendance, traffic, duration of the event, noise, and potential impact on the local community, consultation with local law enforcement should be considered in assessing the need for potential security and/or traffic control.
- G. Minimum Terms and Conditions: All contracts of the District shall, at a minimum, contain the following terms and conditions; identify the contract process used, name of the contractor, business entity (individual, partnership, corporation), state of incorporation (if applicable), term of the contract, type of event/activity, financial terms-including security deposit and payment schedule, minimum amount of liability insurance, indemnification, specific security, and medical emergency plans (if applicable), traffic and safety plans as conditions precedent that must be satisfied prior to an event/activity taking place, and incorporate the District's rules and regulations governing events conducted on the Premises.
- H. Adequate Oversight Required: The District shall provide adequate oversight over the Contractor's performance of any contract. To ensure adequate oversight, no contract shall be entered into unless the contract allows for District staff or District controlled security to have complete access to the Premises at all times during an event or activity.
- I. If in Doubt Seek Advice from Legal Counsel: Pursuant to Government Code section 11040, the Attorney General's Office is legal counsel for the District. Even though the law allows the District, without further State oversight approval, to contract for the procurement of goods and services and for conducting events or activities that take place on the Premises, consultation with legal counsel is encouraged in the contracting process and in drafting the contract.

Fair Name: 52nd District Agriculture Association
 City: Sacramento

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 Page 1

2023 Statement of Operations

STATEMENT OF OPERATIONS - OPERATING FUND	Reference	Account Number(s)	Jan 1 to Dec 31, 2023
TOTAL NET RESOURCES, January 1			
Net Resources-Unrestricted	Prior Year	29100	\$1,264,305
Unrestricted Net Position-Pension/OPEB	Prior Year	29400	
Net Resources-Restricted	Prior Year	29300	
Net Resources-Capital Assets, Less Related Debt	Prior Year	29000	
Prior Year accumulated Depn	Prior Year	various	(946)
TOTAL NET RESOURCES, JANUARY 1			1,263,359
RESOURCES ACQUIRED:			
Operating Revenues	from page 2	various	1,197,331
State (Local/Base) Allocation(s) (F&E)	to page 2	31200	50,440
Training Allocation & Other Fiscal & Admin Assistance (F&E)	to page 2	31300	2,425
Capital Project Reimbursement Funds	to page 2	31900	
One-time Revenue Sources (fire camp, sale of property, capital project audit adj)	to page 2	32500	
Contributions from Other Gov't (non-F&E) Sources	to page 2	33000	
<i>Provide description for Other Gov't (non F&E) Contributions:</i>			
Other (e.g. Flex Capital)	to page 2	34000	
TOTAL RESOURCES ACQUIRED			1,250,196
RESOURCES APPLIED:			
Operating Expenditure	from page 2	various	1,172,011
Depreciation Expense	from page 2	90000	1,138
Amortization Expense	from page 2	90010	0
Pension Expense	from page 2	96000	0
OPEB Expense	from page 2	96010	0
TOTAL RESOURCES APPLIED			1,173,149
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			77,048
TOTAL NET RESOURCES, December 31			
Net Resources-Unrestricted	from Sch 1	29100	1,334,721
Unrestricted Net Position-Pension/OPEB	from Sch 1	29400	0
Net Resources-Restricted	from Sch 1	29300	0
Net Resources-Capital Assets, Less Related Debt	from Sch 1	29000	5,688
TOTAL NET RESOURCES, DECEMBER 31			\$1,340,409
Unrestricted Reserve Percentage			113.88%



CEO Signature

3/9/2024
Date

Where Tradition Meets Innovation
2023 Fair Theme

Fair Name: 52nd District Agriculture Association
 City: Sacramento

State of California
 Department of Food & Agriculture
 Fairs & Expositions Branch
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 Page 2

2023 Statement of Operations

SUMMARY OF OPERATIONS	Reference	Account Number	Jan 1 to Dec 31, 2023
OPERATING REVENUES:			
Admissions to Grounds		41000	\$454,156
Industrial and Commercial Space		41500	72,809
Carnivals		42100	178,485
Concessions		42200	202,608
Exhibits		43000	46,440
Horse Show		44000	1,760
Horse Racing (Fairtime Pari-Mutuel)		45000	0
Horse Racing (Satellite Wagering)		45005	0
Fair Attractions		46000	74,505
Motorized Racing		46109	0
Interim Attractions		46009	0
Miscellaneous Fair		47000	149,249
Miscellaneous Non-Fair Programs		47005	0
Interim Revenue		48000	0
Prior Year Revenue Adjustment		49000	2,501
Other Operating Revenue		49500	14,817
TOTAL OPERATING REVENUES	to page 1		1,197,331
OPERATING EXPENDITURES:			
Administration		50000	182,391
Maintenance & General Operations		52000	134,475
Publicity		54000	122,144
Attendance Operations		56000	0
Miscellaneous Fair		57000	291,881
Miscellaneous Non-Fair Programs		57005	0
Premiums (For Exhibit programs only)		58000	20,775
Exhibits		63000	20,171
Horse Show		64000	346
Horse Races (Fairtime Pari-Mutuel)		65000	0
Horse Races (Satellite Wagering)		65005	0
Fair Entertainment Expense		66000	354,619
Motorized Racing		66109	0
Interim Entertainment Expense		66009	0
Equipment (Funded by Fair)		72300	1,581
Prior Year Expense Adjustment		80000	43,714
Cash (over/under)		85000	-84
Other Operating Expense		94000	
TOTAL OPERATING EXPENDITURES	to page 1		1,172,011
NET OPERATING PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$25,320
Depreciation Expense	sch 7	90000	1,138
Amortization Expense	sch 7	90010	0
Pension Expense	to page 1	96000	0
OPEB Expense	to page 1	96010	0
NET OPERATING PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$24,183
State (Local/Base) Allocation	from page 1	31200	50,440
Training Allocation & Other Fiscal & Admin Assistance (F&E)	from page 1	31300	2,425
Capital Project Reimbursements	from page 1	31900	0
Other Funds (e.g. County, Supplemental, Fiscal Ass't)	from page 1	Various	0
NET PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$78,185
PROFIT MARGIN RATIO BEFORE DEPREC., AMORT., PENSION, OPEB			7%
NET PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$77,048
PROFIT MARGIN RATIO AFTER DEPREC., AMORT., PENSION, OPEB			6%

Fair Name: 52nd District Agriculture Association
 City: Sacramento

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 Schedule 1

2023 Statement of Operations

STATEMENT OF FINANCIAL CONDITION	Account Number(s)		Dec 31, 2023
ASSETS			
Cash-Unrestricted	11100-11800 *	\$1,444,108	
Cash-Restricted	11000		
Total Cash			1,444,108
Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		45,010
Deferred Charges	14300		32,432
Other Assets	14100, 14700-16200		0
Capital Assets:			
Property, Plant & Equipment:			
Construction in Progress	19000	0	
Land	19100	0	
Buildings & Improvements	19200	76,731	
Less Accumulated Depreciation-Buildings & Improvements **	19201	(76,731)	
Equipment	19300	16,551	
Less Accumulated Depreciation-Equipment **	19301	(10,863)	
Leasehold Improvements	19400		
Less Accumulated Depreciation-Leasehold Improvements **	19401		
Total Property, Plant & Equipment			93,282
Total Accumulated Depreciation			(87,594)
Net Property, Plant & Equipment			5,688
Intangible Assets:			
Computer Software, Patents, Copyrights, Trademarks, etc.	19500		
Less Accumulated Amortization-Computer Software, etc**	19501		
Right to Use Leased Land - Amortization	19700		
Less Accumulated Amortization-Right to Use Leased Land**	19701		
Right to Use Leased Buildings - Amortization	19710		
Less Accumulated Amortization-Right to Use Leased Buildings**	19711		
Right to Use Leased Equipment - Amortization	19720		
Less Accumulated Amortization-Right to Use Leased Equipment**	19721		
Non-Amortizable Intangible Assets	19600		
Total Intangible Assets			0
Total Accumulated Amortization			0
Net Intangible Assets			0
Net Capital Assets			5,688
Total Assets			\$1,527,238
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources - Pension	16000	20,650	
Deferred Outflows of Resources - OPEB	16010		
Total Deferred Outflows of Resources			20,650
Total Assets & Deferred Outflow of Resources			\$1,547,888
LIABILITIES			
Insurance Fees Payable	21100		\$0
Accounts Payable	21200		1,851
Current Portion of Long-term Debt	21250		0
Payroll Liabilities	22100-22600		0
Deferred Revenue	22800		0
Other Liabilities	23000		0
Guaranteed Deposits	24100		0
Compensated Absences Liability	24500		0
Lease Liability	24600		0
Long Term Debt (long-term portion)	25000		0
Net Pension Liability	26000		
Net OPEB Liability	26010		
Total Liabilities			\$1,851
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources - Pension	25600		
Deferred Inflows of Resources - OPEB	25610		
Total Deferred Inflows of Resources			0
Total Liabilities & Deferred Inflow of Resources			\$1,851
NET RESOURCES			
Junior Livestock Auction Reserve	25100		205,628
Total Net Resources (without JLA Reserve):			
Net Resources-Unrestricted	29100	1,334,721	
Unrestricted Net Position-Pension/OPEB	29400	0	
Net Resources-Restricted	29300		
Net Resources-Capital Assets, Less Related Debt	29000	5,688	
Total Net Resources (without JLA Reserve):			\$1,340,409
Total Net Resources			\$1,546,037
Total Liabilities & Net Resources & Deferred Inflow of Resources			\$1,547,888
Debt ratio (total liabilities/total assets)			0%
Ratio of Leave Liability Covered by Cash***			#DIV/0!
Debt-to-equity ratio (total liabilities/total net resources)			0%

Fair Name: 52nd District Agriculture Association
City: Sacramento

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2023 Statement of Operations

2023 FAIR STATISTICS

GROUPS ADMISSIONS	Price per Ticket	Number of Tickets	Amount
PAID ADMISSIONS:			
Gate - Adult Admissions	\$12.00	25,355	\$304,260.00
Gate - Youth Admissions	\$10.00	4,034	\$40,340.00
Gate - Senior Admissions	\$8.00	467	\$3,736.00
Discount Passes			
Adult	\$10.03	5,079	\$50,942.37
Season Passes			\$0.00
Youth Passes	\$1.71	834	\$1,430.00
Senior Passes	\$8.00	6	\$48.00
Exhibitor Passes	\$0.00	0	\$0.00
Livestock Passes	\$40.00	1,335	\$53,400.00
TOTAL PAID ADMISSIONS		37,110	\$454,156
FREE ADMISSIONS:			
Courtesy Pass Admissions		5,467	
Credential Admissions		6,498	
Children under 12 Admitted Free		13,043	
Military Personnel in Uniform Admitted Free		3,786	
TOTAL FREE ADMISSIONS		28,794	
TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)		65,904	\$454,156
Cash over/under (Account 85000)			

Courtesy Pass Admissions as Percent of Prior Year Gross Paid Admissions

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

Courtesy pass admissions - current year	5,467
Total number of paid admissions - prior year	40,398
Percent	13.5%

PARKING REVENUE	NUMBER	PRICE	TOTAL REVENUE	% PAID TO
Fairtime (Account 47100)	340	\$30.00	\$10,200	
			0	
			0	
			0	
			0	
			0	
TOTAL Account 47100	340		\$10,200	

Fair Name: 52nd District Agriculture Association
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 Schedule 7

2023 Statement of Operations

CAPITAL ASSETS ACQUISITIONS & DISPOSITIONS	Reference	Jan 1 to Dec 31, 2023	Jan 1 to Dec 31, 2023
PROPERTY, PLANT & EQUIPMENT, January 1:	Prior Year		\$86,457
ACQUISITIONS OF FIXED ASSETS:			
Land			
Construction in Progress			
Buildings & Improvements			
Leasehold Improvements			
Equipment		6,825	
TOTAL ACQUISITIONS OF FIXED ASSETS			6,825
DISPOSITIONS OF FIXED ASSETS:			
Land			
Construction in Progress			
Buildings & Improvements			
Leasehold Improvements			
Equipment			
TOTAL DISPOSITIONS OF FIXED ASSETS			0
PROPERTY, PLANT & EQUIPMENT, December 31:			93,282
INTANGIBLE ASSETS, January 1:	Prior Year		
ACQUISITIONS OF INTANGIBLE ASSETS:			
Right to Use Leased Land			
Right to Use Leased Buildings			
Right to Use Leased Equipment			
Computer Software, Patents, Copyrights, Trademarks, etc.			
Non-Amortizable Intangible Assets			
TOTAL ACQUISITIONS OF INTANGIBLE ASSETS			0
DISPOSITIONS OF INTANGIBLE ASSETS:			
Right to Use Leased Land			
Right to Use Leased Buildings			
Right to Use Leased Equipment			
Computer Software, Patents, Copyrights, Trademarks, etc.			
Non-Amortizable Intangible Assets			
TOTAL DISPOSITIONS OF INTANGIBLE ASSETS			0
INTANGIBLE ASSETS, December 31:			0
DEPRECIATION:			
Accumulated Depreciation, January 1	Prior Year		76,731
Less: A/D on Dispositions of Fixed Assets above			
Less/Add: Prior Year Audit Adjustment			9,726
Add: Annual Depreciation Expense	from page 2		1,138
ACCUMULATED DEPRECIATION, December 31			87,594
AMORTIZATION:			
Accumulated Amortization, January 1	Prior Year		
Less: A/D on Dispositions of Intangible Assets above			
Less/Add: Prior Year Audit Adjustment			
Add: Annual Amortization Expense	from page 2		
ACCUMULATED AMORTIZATION, December 31			0
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION, December 31			5,688
INTANGIBLE ASSETS, NET OF AMORTIZATION, December 31			0
TOTAL CAPITAL ASSETS, NET, December 31			5,688
DEBT (ASSOCIATED WITH CAPITAL ASSETS)			
NET RESOURCES-CAPITAL ASSETS (less related debt), DECEMBER 31:	To Sch 1		\$5,688

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Schedule 9A

2023 Statement of Operations

Employer's Share of Contributions towards Pension Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2022 - December 31, 2023)

Month	Contributions
Jul-22	0.00
Aug-22	0.00
Sep-22	0.00
Oct-22	0.00
Nov-22	274.40
Dec-22	127.20
Jan-23	192.00
Feb-23	1,091.20
Mar-23	1,462.40
Apr-23	994.43
May-23	2,408.15
Jun-23	980.69
Jul-23	221.31
Aug-23	156.55
Sep-23	0.00
Oct-23	64.90
Nov-23	
Dec-23	
TOTAL	7,973.23

Fair Name: 52nd District Agriculture Association
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Schedule 9B

2023 Statement of Operations

Employer's Share of Contributions towards Other Postemployment Benefits (OPEB) Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2022 - December 31, 2023)

Month	Contributions
Jul-22	0.00
Aug-22	0.00
Sep-22	0.00
Oct-22	0.00
Nov-22	0.00
Dec-22	0.00
Jan-23	0.00
Feb-23	0.00
Mar-23	0.00
Apr-23	0.00
May-23	0.00
Jun-23	0.00
Jul-23	0.00
Aug-23	0.00
Sep-23	0.00
Oct-23	0.00
Nov-23	0.00
Dec-23	0.00
TOTAL	0.00

Fair Name: 52nd District Agriculture Association
 City: Sacramento

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 JLA

2023 Statement of Operations

STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION

DETAIL	Account Number	Jan 1 to Dec 31, 2023
RESOURCES, January 1:	25100	195,410
AUCTION REVENUES:		
Percentage from Auction Sales	47610	87,294
Sponsorships	47620	200
Advertising Sales	47630	
Reimbursements	47640	
Prior Year Revenue Adjustment	47650	2,819
Other (List)	47660	1,247
TOTAL REVENUES	47600	91,560
AUCTION EXPENDITURES:		
Jr. Livestock BBQ, lunch, dinner, etc.	57620	1,006
Labor Costs	57630	5,000
Supplies & Expense	57640	40,276
Publicity and Marketing	57650	12,789
Professional Services	57660	2,318
Fuel & Utilities	57670	
Prior Year Expenditure Adjustment	57680	4,016
Other (List)	57690	15,937
TOTAL EXPENDITURES	57600	81,342
NET JLA INCOME		10,218
RESOURCES, December 31:	25100	205,628
INFORMATION ONLY:		
Payment from Buyers / Payment to Sellers (Excluding the percentage retained to offset the expenses)	25200	
Percentage Retained by Fair/Committee		%

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 FLSA

2023 Statement of Operations

FEDERAL LABOR STANDARD ACT (FLSA) RECREATIONAL EXEMPTION

Do NOT include State Funding.

Only required by DAAs that are opted out of receiving funds derived from BPC 19620.15 (AB1499 Funds)

Method of determining applicability of recreational exemption:

2023 Monthly Cash Receipts

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

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

Lowest six months/highest six months: #NUM!

If the lowest six months divided by the highest six months is greater than 33.3%, your exemption is lost for 2024.

Overtime should be paid to temporary employees accordingly.

52nd DAA, Sacramento County Fair

Statement of Net Position

February 29, 2024

ASSETS

CURRENT ASSETS

Cash	1,427,924
Cash Junior Livestock	182,061
Accounts Receivable	-
Accounts Receivable Junior Livestock	25,566
Deferred Charges	23,187

TOTAL CURRENT ASSETS 1,658,739

FIXED ASSETS

Buildings & Improvements	76,731
Accumulated Depreciation-B&I	(76,731)
Equipment	16,551
Accumulated Depreciation-Equip	(10,863)
Leasehold Improvement	-
Accumulated Depn - Leasehold Improvement	-

TOTAL FIXED ASSETS 5,687

DEFERRED INFLOWS OF RESOURCES

Deferred Outflow of Resources Pension	20,650
Deferred Outflow of Resources OPEB	-

TOTAL DEFERRED OUTFLOWS OF RESOURCES 20,650

TOTAL ASSETS

\$ 1,685,076

LIABILITIES & NET RESOURCES

LIABILITIES

Fees Collected	-
Accounts Payable	11,953
Accounts Payable JLA	-
Payroll Liabilities	1,091
Taxes and Retirement Payable	-
Deferred Income	-
Guarantee Deposits	-
Compensated Leave Liability	-
Workers Compensation	-
Loans Payable	-
Loan Payable - SB84	-
Consignment - JLA	-
Net Pension Liability	-
Net OPEB Liability	-

TOTAL LIABILITIES 13,044

DEFERRED INFLOWS OF RESOURCES

Deferred Inflow of Resources - Pension	-
Deferred Inflow of Resources - OPEB	-

TOTAL DEFERRED INFLOWS OF RESOURCES -

NET RESOURCES

Junior Livestock Auction Reserve	205,630
Net Resoures - Unrestricted	\$1,459,771
Net Income - JLA	943
Unrestricted Net Position - Pension/OPEB	-
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	5,688

TOTAL NET RESOURCES 1,672,032

TOTAL LIABILITIES & NET RESOURCES

\$ 1,685,076

Trial Balance
Current (2/1/2024 - 2/29/2024)
Unit Of Measure: \$

Sacramento County Fair
Tyler Banuelos

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11310-00-000-A Cash in Operation - FSB #006207104	529,459.44	8,700.00	3,182.80	5,517.20	534,976.64
11410-00-000-A Cash in Premium - FSB #2206639	95,108.58			0.00	95,108.58
11600-00-000-A Cash in Time Deposit FSB	129,296.51			0.00	129,296.51
11610-00-000-A Cash in bank - FSB MM #1061	666,422.43	2,119.97		2,119.97	668,542.40
11700-20-200-A Cash in JLA - FSB #2206548	15,139.53	14,598.22	34.00	14,564.22	29,703.75
11710-20-200-A Cash in JLA MMA - FSB #6522319	151,874.16	483.13		483.13	152,357.29
11800-00-000-A Restricted Cash - FSB	0.34			0.00	0.34
13100-20-200-A Accounts Receivable - JLA	39,084.88		13,518.40	13,518.40-	25,566.48
13199-00-000-A AR Clearing Account	0.00	8,700.00	8,700.00	0.00	0.00
14300-00-000-A Deferred Charges	25,505.92		2,318.72	2,318.72-	23,187.20
16000-00-000-A Deferred Outflow of Resources	20,649.60			0.00	20,649.60
19200-00-000-A Buildings & Improvements	76,730.63			0.00	76,730.63
19210-00-000-A Accumulated Depreciation-Buildings & Imp	76,730.63-			0.00	76,730.63-
19300-00-000-A Equipment	16,550.94			0.00	16,550.94
19310-00-000-A Accumulated Depreciation - Equipment	10,863.45-			0.00	10,863.45-
20100-00-000-A PR Liability	979.32-	3,284.53	3,396.52	111.99-	1,091.31-
21200-00-000-A Accounts Payable	2,048.11-	500.56	10,405.34	9,904.78-	11,952.89-
22100-00-000-A Medicare Tax Payable	0.00	87.44	87.44	0.00	0.00
22200-00-000-A Social Security Tax Payable	0.00	286.20	286.20	0.00	0.00
22310-00-000-A PST Payable	0.00	63.36	63.36	0.00	0.00
22400-00-000-A State Taxes Payable	0.00		0.00	0.00	0.00
22500-00-000-A Federal Income Tax Payable	0.00	24.35	24.35	0.00	0.00
24800-00-000-A Worker's Compensation Liability	963.52	1,036.79	2,000.31	963.52-	0.00
25200-20-200-A Consignment - JLA	0.00	1,079.82	1,079.82	0.00	0.00
29100-00-000-A Resource Available for Operation	1,340,406.95-			0.00	1,340,406.95-
29100-20-200-A Reserve for Junior Livestock	205,629.50-			0.00	205,629.50-
31200-00-000-A State Allocation	51,000.00-			0.00	51,000.00-
31300-00-000-A Training Allocations & Other Fiscal & Admin Assist	91,000.00-			0.00	91,000.00-
41030-40-100-A Commercial Space Application Fees	0.00		200.00	200.00-	200.00-
43230-80-100-A Lawn/Picnic Revenues	0.00		250.00	250.00-	250.00-
45010-40-100-A Levee Parking	0.00		8,250.00	8,250.00-	8,250.00-
48700-20-200-A Other Revenue - JLA	503.07-		508.13	508.13-	1,011.20-
49500-00-000-A Other Operating (Interest) Revenue	2,207.48-		2,119.97	2,119.97-	4,327.45-
50100-11-000-A Salaries & Wages - Temp ADM	1,201.11	3,015.46		3,015.46	4,216.57
51000-11-000-A Employee Benefits - ADM	10.30	10.30		10.30	20.60
51100-11-000-A Payroll Taxes - ADM	79.92	186.82		186.82	266.74
51200-11-000-A Workers Compensation Expenses - ADM	73.27	2,000.31		2,000.31	2,073.58
54000-11-000-A Other (bank fees and other finance chrg) - ADM	44.00	43.00		43.00	87.00
57000-11-000-A Dues & Subscriptions - ADM	1,411.99	3,585.08		3,585.08	4,997.07
60000-11-000-A GL & Prop Ins - ADM	1,281.93	1,281.93		1,281.93	2,563.86
65000-20-200-A Other - JLA	34.00	34.00		34.00	68.00
69000-11-000-A Professional Service - ADM	1,796.01	2,064.79		2,064.79	3,860.80
69000-13-100-A Professional Services - PUB	3,207.50	1,650.00		1,650.00	4,857.50
74000-11-000-A Supplies & Expenses - ADM	58.55	47.22		47.22	105.77
74000-30-100-A Supplies & Expenses - Livestock		1,421.72		1,421.72	1,421.72
75000-11-000-A Telephone & Internet - ADM	383.45	120.36		120.36	503.81
80000-00-000-A Prior Year Op Exp - GEN	5,000.00			0.00	5,000.00
\$ Grand Totals	0.00	56,425.36	56,425.36	0.00	0.00

52nd DAA, Sacramento County Fair
Income Statement
February 29, 2024

Description	Acct. No.	Current Month	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:							
ADMISSION REVENUES	ADMIS	-	-	454,156	456,000	456,000	0%
COMMERCIAL SPACES	COMSP	200	200	72,809	65,000	64,800	0%
CARNIVAL REVENUES	CARN	-	-	178,485	196,000	196,000	0%
CONCESSION REVENUES	CONC	-	-	202,608	212,200	212,200	0%
EXHIBIT REVENUES	EXHRE	250	250	46,440	53,500	53,250	0%
HORSE SHOW REVENUES	HSREV	-	-	1,760	2,150	2,150	0%
FAIR ENTERTAINMENT REVENUE	ETREV	-	-	74,505	138,000	138,000	0%
MISC FAIR REVENUES	MFREV	8,250	8,250	149,249	119,250	111,000	7%
INTERIM REVENUES	INTRE	-	-	-	-	-	0%
PRIOR YEAR REVENUES	PYREV	-	-	2,501	2,500	2,500	0%
OTHER REVENUES	OTREV	2,120	4,327	14,817	7,500	3,173	58%
TOTAL OPERATING REVENUES		\$ 10,820	\$ 13,027	\$ 1,197,331	\$ 1,252,100	\$ 1,239,073	1%
OPERATING EXPENDITURES:							
ADMINSTRATIVE EXPENSES	ADMEX	12,355	18,696	182,391	213,350	194,654	9%
MAINTENANCE EXPENSES	MNEXP	-	-	134,475	192,231	192,231	0%
PUBLICITY EXPENSES	PUBEX	1,650	4,858	122,144	169,471	164,614	3%
ATTENDANCE EXPENSES	ATEXP	-	-	-	106,048	106,048	0%
MISC FAIR EXPENSES	MFEXP	-	-	291,881	64,000	64,000	0%
INTERIM EXPENSES	INTEX	-	-	-	-	-	0%
PREMIUM EXPENSES	PREME	-	-	20,775	42,015	42,015	0%
EXHIBIT EXPENSES	EXHEX	1,422	1,422	21,171	86,206	84,784	2%
HORSE SHOW EXPENSES	HSEXP	-	-	346	5,723	5,723	0%
ENTERTAINMENT EXPENSES	ENTEX	-	-	354,619	408,330	408,330	0%
EQUIPMENT EXPENSES	EQUIP	-	-	1,581	25,000	25,000	0%
PRIOR YEAR EXPENSE ADJUSTMENT	PYEXP	-	5,000	43,714	-	(5,000)	0%
CASH SHOR & OVER	CASOS	-	-	(84)	-	-	0%
OTHER EXPENSES	OTHEX	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES		\$ 15,427	\$ 29,975	\$ 1,173,011	\$ 1,312,374	\$ 1,282,399	2%
NET OPER PROFIT/LOSS BEFORE DEPREE & PENSION		\$ (4,607)	\$ (16,948)	\$ 24,320	\$ (60,274)	\$ (43,326)	28%
Depreciation	90000	-	-	1,138	-	-	0%
Pension Expense	96000	-	-	-	-	-	0%
OPEB Expense	96001	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPREE & PENSION		\$ (4,607)	\$ (16,948)	\$ 23,183	\$ (60,274)	\$ (43,326)	28%
STATE ALLOC-SECTION 19630	31200	-	51,000	50,440	50,440	(560)	101%
OTHER F&E ALLOCATIONS	31300	-	91,000	2,425	2,425	(88,575)	3753%
F&E PROJECT FUNDS	31800	-	-	-	-	-	0%
FLEX Capital	31900	-	-	-	-	-	0%
STATE ALLOCATION-CAP IMPR	34000	-	-	-	-	-	0%
NET PROFIT/LOSS BEFORE DEPREE & PENSION		\$ (4,607)	\$ 125,052	\$ 77,185	\$ (7,409)	\$ (132,461)	-1688%
NET PROFIT/LOSS AFTER DEPREE & PENSION		\$ (4,607)	\$ 125,052	\$ 76,048	\$ (7,409)	\$ (132,461)	-1688%

52nd DAA, Sacramento County Fair
Revenue Report
February 29, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ADMISSIONS TO GROUNDS:						
Admission - Regular	40000-40-100	-	419,916	420,000	420,000	0%
Discounted Admission - General	40010-40-100	-	32,368	13,000	13,000	0%
Discounted Admission - Livestock	40020-40-100	-	1,872	23,000	23,000	0%
Discounted Admission - Vendors	40030-40-100	-	-	-	-	0%
TOTAL ADMISSION TO GROUNDS		\$ -	\$ 454,156	\$ 456,000	\$ 456,000	0%
INDUSTRIAL & COMMERCIAL SPACE:						
Commercial Space - Outside	41010-40-100	-	25,244	25,000	25,000	0%
Commercial Space - Inside	41020-40-100	-	43,165	40,000	40,000	0%
Commercial Space Application Fees	41030-40-100	200	4,280	-	(200)	0%
Commercial Exhibit Utilities Fees	41040-40-100	-	120	-	-	0%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		\$ 200	\$ 72,809	\$ 65,000	\$ 64,800	0%
CARNIVAL REVENUE:						
Carnival	40500-40-100	-	135,490	110,000	110,000	0%
Carnival: Pre-sale	40510-40-100	-	11,155	41,000	41,000	0%
Carnival: Pre-sale Livestock	40520-40-100	-	31,840	45,000	45,000	0%
TOTAL CARNIVAL REVENUE		\$ -	\$ 178,485	\$ 196,000	\$ 196,000	0%
CONCESSION REVENUE:						
Food Concession	42200-40-100	-	178,508	180,000	180,000	0%
Non-Food Concession - Safe Food Handling Fees	42210-40-100	-	873	5,000	5,000	0%
Non-Food Concession - Food Vendor Utility Fees	42220-40-100	-	5,270	6,000	6,000	0%
Non-Food Concession - Others	42230-40-100	-	10,088	9,500	9,500	0%
Non-Food Concession - Food Application Fees	42300-40-100	-	460	4,500	4,500	0%
Non-Food Concession - RV/Stock Truck Revenues	42310-40-100	-	7,410	7,200	7,200	0%
TOTAL CONCESSION REVENUE		\$ -	\$ 202,608	\$ 212,200	\$ 212,200	0%
EXHIBIT REVENUE:						
Entry Fees - Adult	43000-40-100	-	-	-	-	0%
Entry Fee - Livestock	43010-40-100	-	-	43,000	43,000	0%
Entry Fees - Indoor Junior	43020-40-100	-	-	-	-	0%
Entry Fees - Online Processing	43040-40-100	-	40,950	-	-	0%
Donation/Sponsored Awards Livestock	43100-40-100	-	4,800	7,000	7,000	0%
Advertising - Exhibit Book	43210-80-100	-	-	-	-	0%
Premium Book Donations	43220-80-100	-	-	-	-	0%
Lawn/Picnic Revenues	43230-80-100	250	450	-	(250)	0%
TOTAL EXHIBIT REVENUE		\$ 250	\$ 46,200	\$ 50,000	\$ 49,750	1%
HORSE SHOW REVENUE:						
Entry Fees - Horse Show	43030-40-155	-	-	3,500	3,500	0%
Stall Fees - Horse Show	43300-40-155	-	1,760	1,900	1,900	0%
Other Revenues - Horse Show	43310-40-155	-	-	250	250	0%
Sponsorship - Horse Show	48550-40-155	-	725	775	775	0%
TOTAL HORSE SHOW REVENUE		\$ -	\$ 2,485	\$ 6,425	\$ 6,425	0%

Revenues

52nd DAA, Sacramento County Fair
Revenue Report
February 29, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ENTERTAINMENT FAIR REVENUE						
Admission - Rodeo	40000-75-153	-	-	35,000	35,000	0%
Admission - Jaripeo	40000-75-156	-	-	65,000	65,000	0%
Admission - Destruction Derby	40000-75-154	-	-	28,000	28,000	0%
Admission - Monter Truck/Truck Pull	40000-75-152	-	-	10,000	10,000	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ -	\$ -	\$ 138,000	\$ 138,000	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)						
Levee Parking	45010-40-100	8,250	20,080	38,000	29,750	22%
Other Parking	45020-40-100	-	3,264	-	-	0%
Camp Fees Exhibitor	47000-40-100	-	946	750	750	0%
Equipment Rental	48300-40-100	-	7,690	-	-	0%
Reimbursement - Livestock	48500-40-100	-	0	-	-	0%
Livestock - Insurance	48550-40-100	-	4,880	-	-	0%
Others	48700-40-100	-	29,197	500	500	0%
Sponsorship	48800-40-100	-	72,992	80,000	80,000	0%
TOTAL MISCELLANEOUS FAIR		\$ 8,250	\$ 139,049	\$ 119,250	\$ 111,000	7%

**52nd DAA, Sacramento County Fair
Revenue Report
February 29, 2024**

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	-	2,501	2,500	2,500	0%
TOTAL PRIOR YEAR REVENUE		\$ -	\$ 2,501	\$ 2,500	\$ 2,500	0%
OTHER OPERATING REVENUE						
Other Operating (ATM/Interest)	49500-00-000	4,327	14,817	7,500	3,173	58%
Other Income	48700-00-000	-	-	-	-	0%
Sponsorship Foundation Contribution	48820-40-100	-	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		\$ 4,327	\$ 14,817	\$ 7,500	\$ 3,173	58%

52nd DAA, Sacramento County Fair

Expense Report

February 29, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ADMINISTRATION EXPENSE						
Salaries & Wages - Permanent	50000-11-000	-	-	-	-	0%
Salaries & Wages - Temporary	50100-11-000	4,217	23,763	20,000	15,783	21%
Compensated Leave	50300-11-000	-	-	-	-	0%
Employee Benefits	51000-11-000	21	7,650	10,000	9,979	0%
Payroll Taxes	51100-11-000	267	4,242	1,700	1,433	16%
Workers Comp Insurance	51200-11-000	2,074	(2,013)	4,500	2,426	46%
Unemployment Insurance	51300-11-000	-	-	1,200	1,200	0%
Current Year Bad Debt	53000-11-000	-	-	-	-	0%
Bank fees and CC Charges	54000-11-000	87	7,298	-	(87)	0%
Director's Expense	56000-11-000	-	-	2,500	2,500	0%
Dues & Subscription	57000-11-000	4,997	2,864	3,200	(1,797)	156%
Liability Insurance	60000-11-000	2,564	15,109	17,500	14,936	15%
Revenue Protection	60020-11-000	-	-	-	-	0%
Junior Fairboard Expense	65000-11-200	-	-	-	-	0%
Other Misc Expense	65000-11-000	-	2,584	7,000	7,000	0%
Postage	67000-11-000	-	-	-	-	0%
Professional Services	69000-11-000	3,861	59,525	46,950	43,089	8%
Audit Expense	69030-11-000	-	-	-	-	0%
Office Supplies & Expenses	74000-11-000	106	11,406	8,000	7,894	1%
Telephone	75000-11-000	504	3,320	1,800	1,296	28%
Internet	75010-11-000	-	-	-	-	0%
Travel Expense	77000-11-000	-	6,643	5,000	5,000	0%
TOTAL ADMINISTRATION EXPENSE		\$ 18,696	\$ 142,391	\$ 129,350	\$ 110,654	14%
MAINTENANCE & GENERAL OPERATIONS						
Salaries & Wages - Permanent	50000-12-000	-	-	-	-	0%
Salaries & Wages - Temporary	50100-12-000	-	70,111	29,245	29,245	0%
Employee Benefits	51000-12-000	-	-	-	-	0%
PERS Employer Contribution	51010-12-000	-	-	-	-	0%
Payroll Taxes	51100-12-000	-	-	2,486	2,486	0%
Workers Comp Insurance	51200-12-000	-	-	8,000	8,000	0%
Light, Heat, Water and Power	63000-12-000	-	15,253	2,500	2,500	0%
Maint of Bldgs/Grounds - Supplies & Expense	64000-12-000	-	717	-	-	0%
Maintenance Equipment	64010-12-000	-	-	17,000	17,000	0%
Special Repairs & Maintenance	64020-12-000	-	-	-	-	0%
Professional Services	69000-12-000	-	38,000	81,000	81,000	0%
Rental Land & Buildings	72000-12-000	-	-	40,000	40,000	0%
Rental Equipment	72010-12-000	-	10,394	12,000	12,000	0%
Maintenance of Equipment - Gas/Oil	74040-12-000	-	-	-	-	0%
Trash Removal, Clean up	78000-12-000	-	-	-	-	0%
TOTAL MAINTENANCE EXPENSE		\$ -	\$ 134,475	\$ 192,231	\$ 192,231	0%

Expenses

52nd DAA, Sacramento County Fair

Expense Report

February 29, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Publicity Expense						
Advertising	52000-13-100	-	91,611	110,971	110,971	0%
Other	65000-13-100	-	-	-	-	0%
Professional Services	69000-13-100	4,858	16,119	34,000	29,143	14%
Promotional Expenses	71000-13-100	-	9,544	10,500	10,500	0%
Supplies & Expenses	74000-13-100	-	4,870	14,000	14,000	0%
TOTAL PUBLICITY EXPENSE		\$ 4,858	\$ 122,144	\$ 169,471	\$ 164,614	3%
ATTENDANCE OPERATIONS						
Salaries & Wages - Perm.	50000-70-100	-	-	-	-	0%
Salaries & Wages - Temp	50100-70-100	-	-	3,500	3,500	0%
Employee Benefits	51000-70-100	-	-	-	-	0%
PERS Employer Contribution	51010-70-100	-	-	-	-	0%
Payroll Taxes	51100-70-100	-	-	298	298	0%
Worker's Comp Insurance	51200-70-100	-	-	-	-	0%
Professional Services	69000-70-100	-	-	86,000	86,000	0%
Land Rental	72000-70-100	-	-	-	-	0%
Supplies & Expense	74000-70-100	-	-	13,000	13,000	0%
Other (Explain) Chargebacks	65000-70-100	-	-	3,250	3,250	0%
TOTAL ATTENDANCE OPERATIONS		\$ -	\$ -	\$ 106,048	\$ 106,048	0%
MISCELLANEOUS FAIR EXPENSE						
Exhibit Guide	70000-40-100	-	-	3,500	3,500	0%
Other Misc Fairtime Expense - Lodging	65000-40-100	-	30,269	-	-	0%
Misc Fair % Paid to Contractor	69000-40-100	-	248,517	-	-	0%
Misc Parking % Paid to Contractor	69000-60-100	-	-	25,000	25,000	0%
Misc Fair - Booths, Decor, Tent Rental	63600-00-100	-	-	-	-	0%
Rental of Equipment	72010-00-100	-	-	-	-	0%
Utility Fees - Fairtime	63000-40-100	-	-	17,000	17,000	0%
Sponsorships Expense	61000-40-100	-	-	5,000	5,000	0%
Safe Food Handling Fee	57200-40-100	-	-	3,500	3,500	0%
Commercial Exhibits & Concessions	65010-40-100	-	13,095	10,000	10,000	0%
TOTAL MISCELLANEOUS FAIR		\$ -	\$ 291,881	\$ 64,000	\$ 64,000	0%

52nd DAA, Sacramento County Fair

Expense Report

February 29, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Premium Expense (Excluding Horse Show)						
Premium Cash Awards	66000-80-100	-	2,445	10,000	10,000	0%
Trophies, Medals, Ribbons	66010-80-100	-	18,330	32,015	32,015	0%
Sponsored Cash Awards	66020-80-100	-	-	-	-	0%
Other Awards	66030-80-100	-	-	-	-	0%
Buckles	66040-80-100	-	-	-	-	0%
Premium - Awards - Saddle Queen	66010-80-110	-	-	-	-	0%
TOTAL PREMIUM EXPENSE		\$ -	\$ 20,775	\$ 42,015	\$ 42,015	0%
EXHIBIT EXPENSE						
Salaries & Wages - Temp	50100-80-100	-	-	28,287	28,287	0%
Employee Benefits	51000-80-100	-	-	-	-	0%
PERS Employer Contribution	51010-80-100	-	-	-	-	0%
Payroll Taxes	51100-80-100	-	-	2,404	2,404	0%
Worker's Comp Insurance	51200-80-100	-	-	-	-	0%
Decorations	63600-80-100	-	1,114	-	-	0%
Judges (Contractual)	69000-80-100	-	10,167	12,000	12,000	0%
Premium Book Expenses	65000-80-100	-	2,833	-	-	0%
Professional Services	69010-80-100	-	-	4,500	4,500	0%
Tents & Booth Rentals	63500-80-100	-	-	12,000	12,000	0%
Supplies & Expense	74000-80-100	-	6,056	27,015	27,015	0%
TOTAL EXHIBIT EXPENSE		\$ -	\$ 20,171	\$ 86,206	\$ 86,206	0%
HORSE SHOW EXPENSE (Excluding Premiums)						
Salaries & Wages - Temp Horse Show	50100-40-155	-	-	510	510	0%
Payroll Taxes Horse Show	51100-40-155	-	-	43	43	0%
Insurance	60000-40-155	-	-	-	-	0%
Cash Awards	66000-40-155	-	-	500	500	0%
Sponsored Trophies, Medal, & Ribbons	66010-40-155	-	-	1,500	1,500	0%
Horse Show - Buckles	66040-40-155	-	-	-	-	0%
Professional Services	69000-40-155	-	346	1,500	1,500	0%
Judges	69010-40-155	-	-	500	500	0%
Cattle	69020-40-155	-	-	-	-	0%
Supplies & Expenses	74000-40-155	-	-	1,170	1,170	0%
TOTAL HORSE SHOW EXPENSE		\$ -	\$ 346	\$ 5,723	\$ 5,723	0%
FAIR ENTERTAINMENT EXPENSE						
Salaries & Wages - Temp	50100-75-100	-	-	-	-	0%
Employee Benefits	51000-75-100	-	-	-	-	0%
PERS Employer Contribution	51010-75-100	-	-	-	-	0%
Payroll Taxes	51100-75-100	-	-	-	-	0%
Worker's Comp Insurance	51200-75-100	-	-	-	-	0%
Grounds Entertainment	58000-75-100	-	218,376	17,100	17,100	0%
Main State Performers	58010-75-100	-	-	176,600	176,600	0%
Arena Events	65000-75-153	-	104,441	-	-	0%
Professional Services	69000-75-100	-	-	91,680	91,680	0%
Supplies & Expenses	74000-75-100	-	31,802	1,500	1,500	0%

Expenses

52nd DAA, Sacramento County Fair
Expense Report
February 29, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
TOTAL FAIRTIME ATTRACTIONS		\$ -	\$ 354,619	\$ 286,880	\$ 286,880	0%

52nd DAA, Sacramento County Fair

Expense Report

February 29, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
EQUIPMENT EXPENSE						
Non Capitalized(cost less than \$5000 and life less than one year Equipment Funded by Fair	72300-00-000	-	1,581	25,000	25,000	0%
TOTAL EQUIPMENT EXPENSE		\$ -	\$ 1,581	\$ 25,000	\$ 25,000	0%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT						
Prior Year Adjustments	80000-00-000	5,000	43,714	-	(5,000)	0%
PRIOR YEAR OPERATING EXPENSE		\$ 5,000	\$ 43,714	\$ -	\$ (5,000)	0%
CASH SHORTAGES & OVERAGES						
Cash +/- Interim	85000-00-000	-	(84)	-	-	0%
CASH (OVER)/UNDER		\$ -	\$ (84)	\$ -	\$ -	-
DEPRECIATION EXPENSE						
Depreciation	90000-00-000	-	1,138	-	-	0%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ -	\$ 1,138	\$ -	\$ -	0%
PENSION EXPENSE						
Pension Expense	96000-00-000	-	-	-	-	0%
TOTAL PENSION EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
OPEB EXPENSE						
OPEB Expense	96001-00-000	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ -	\$ -	\$ -	\$ -	0%
TOTAL OPERATING EXPENSE		\$ 28,553	\$ 1,133,148	\$ 1,106,924	\$ 1,078,371	3%

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Comment: these accounts should be 57009 accounts but fair is using 59000

**52nd DAA, Sacramento County Fair
Junior Livestock Auction
February 29, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 2024
BEGINNING RESOURCES: 1/1/2022	25200-20-200	\$ 186,731	\$ 205,630
AUCTION REVENUES:			
Commisson	41500-20-200	87,294	0
Entry Fees	43000-20-200	0	0
Sponsorship	48800-20-200	200	0
Other Misc Revenue	48700-20-200	1,247	1,011
Interest Revenue	48710-20-200	0	0
Prior Year Revenue	49000-20-200	2,819	0
TOTAL REVENUES		91,560	1,011
AUCTION EXPENDITURES:			
Salaries & Wages - Temp	50100-20-200	0	0
Employee Benefits	51000-20-200	5,000	0
Payroll Taxes	51100-20-200	0	0
Workers Comp	51200-20-200	0	0
Publicity and Marketing	52000-20-200	12,789	0
Bank Fees and CC Charges	54000-20-200	0	0
Other Misc Expense	65000-20-200	15,937	68
BBQ/Meal	65020-20-200	1,006	0
Professional Services	69000-20-200	2,318	0
Lease & Rentals	72000-20-200	0	0
Supplies & Expenses	74000-20-200	40,276	0
Prior Year Expense	80000-20-200	4,016	0
Cash Over/Short	85000-20-200	0	0
Capital Project Expenses	94600-20-200	0	0
TOTAL EXPENDITURES		81,341	68
NET JLA INCOME		10,219	943
ENDING RESOURCES: 2/29/2024	25100-30-120	\$ 205,630	\$ 206,573

AP Aged Invoice Analysis

Historical Balances by GL Date as of 2/29/2024

Aged Payable Report

Sacramento County Fair
Tyler Banuelos

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Invoice Number	Invoice Date	Balance	Current 2/1/2024 and Beyond	1 - 30 Days 1/1/2024 1/31/2024	31 - 60 Days 12/1/2023 12/31/2023	61 - 90 Days 11/1/2023 11/30/2023	Over 90 Days Up to 10/31/2023
AcctWare (AccountingWare, LLC)							
Q-13121	2/29/2024	76.12	76.12				
AcctWare		76.12	76.12	0.00	0.00	0.00	0.00
AniHea (Animal Health International, Inc)							
* 9014417691	2/28/2024	1,421.72	1,421.72				
AniHea		1,421.72	1,421.72	0.00	0.00	0.00	0.00
CFSA (Calif Fairs Services Authority)							
* 071453	1/31/2024	1,216.67		1,216.67			
* 071494	1/31/2024	281.00		281.00			
* 071529	1/31/2024	225.00		225.00			
* 071620	1/31/2024	24.78		24.78			
* 071762	1/31/2024	58.55		58.55			
071821	2/29/2024	1,141.67	1,141.67				
071869	2/29/2024	225.00	225.00				
071903	2/29/2024	299.00	299.00				
072067	2/29/2024	63.36	63.36				
072151	2/29/2024	133.00	133.00				
072152	2/29/2024	190.00	190.00				
072160	2/29/2024	47.22	47.22				
CFSA		3,905.25	2,099.25	1,806.00	0.00	0.00	0.00
DiaDig (Diamond Digital Marketing Co.)							
* 1714	2/25/2024	1,650.00	1,650.00				
DiaDig		1,650.00	1,650.00	0.00	0.00	0.00	0.00
Fivestar (Cardmember Services)							
* 02/24	2/29/2024	3,588.86	3,588.86				
* 02/24CREDIT	2/29/2024	3.78-	3.78-				
Fivestar		3,585.08	3,585.08	0.00	0.00	0.00	0.00
IRS (Internal Revenue Service)							
* 61941609	2/29/2024	139.54	139.54				
IRS		139.54	139.54	0.00	0.00	0.00	0.00
Twiluk (Luke R Twining)							
* 2023JLReissue	2/29/2024	1,054.82	1,054.82				
Twiluk		1,054.82	1,054.82	0.00	0.00	0.00	0.00
VirPBX (VirtualPBX.com)							
* INV-637703	2/12/2024	120.36	120.36				
VirPBX		120.36	120.36	0.00	0.00	0.00	0.00
Grand Totals:		11,952.89	10,146.89	1,806.00	0.00	0.00	0.00

* Calculated Balance shown is not Current Balance

AR Aged Invoice Analysis

Balances as of 2/29/2024
by GL Date

AR Schedule - Operating

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Sacramento County Fair
Tyler Banuelos

Invoice Number	Invoice Date	Terms	Balance	Current	Over 30	Over 60	Over 90	Over 120
				2/1/2024 and Beyond	1/1/2024 1/31/2024	12/1/2023 12/31/2023	11/1/2023 11/30/2023	Up to 10/31/2023
				Last Pymt:				
Grand Totals:				0.00	0.00	0.00	0.00	0.00
				%	%	%	%	%

52nd DAA - Sacramento County Fair
Payroll
February 29, 2024

	Current Month	Current Month - Prior	Current YTD	YTD - Prior	Current Year - Budget
Salaries & Wages - Permanent	\$ -	\$ 57.73	\$ -	\$ 1,692.73	\$ -
Salaries & Wages - Temporary	\$ 3,015.46	\$ 6,979.00	\$ 4,216.57	\$ 6,979.00	\$ 81,542.00
Employee Benefit Expenses	\$ 10.30	\$ 1,127.25	\$ 20.60	\$ 1,324.40	\$ 10,000.00
Employee Payroll Tax Expenses	\$ 186.82	\$ 367.64	\$ 266.74	\$ 487.45	\$ 6,931.00
Worker's Compensation Expenses	\$ 183.94	\$ 689.60	\$ 257.21	\$ 849.83	\$ 12,500.00
Unemployment Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
Total:	\$ 3,396.52	\$ 9,221.22	\$ 4,761.12	\$ 11,333.41	\$ 112,173.00