



Notice of Meeting

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

Wednesday, January 8, 2025, at 5:30 p.m.

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

Join Zoom Meeting

<https://us02web.zoom.us/j/89396296671>

Meeting ID: 893 9629 6671

Passcode: 671250

BOARD OF DIRECTORS

Coby Turner-President

Mike Albiani

Arturo Barajas

Serina Correa

Evan Corder

Angelica Sanchez

Carmela Smith

Michael Sellens

Romer Cristobal

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.



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Carmela Smith	Michael Sellens	Romer Cristobal

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 Turner**
- II. Roll Call – President Turner**
- III. Introduction of Guests and Staff – CEO Cranford**
- IV. Public Comment on items not on the agenda**
- V. Approval of Minutes**
 - a. December 11, 2024
- VI. CEO Report (Informational Only) - CEO Cranford**
 - a. CEO Report
- VII. President's Report (Informational Only) – President Turner**

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- a. President's Update
- VIII. Committee Reports**
 - a. Finance Committee
 - i. Review & Approve November 2024 Statement of Position and Balance Sheet
 - ii. Review & Approve November 2024 AP and AR Reports
 - iii. Review & Approve November 2024 Payroll Reports
 - iv. Review & Approve 2025 Budget
 - v. Review & Approve 2024 STOP Report
 - b. Marketing Committee
 - i. 2025 Fair Logo Update
 - ii. Website Update
 - c. Livestock Committee
 - i. 2025 Livestock Update
- IX. Old Business**
 - a. Office Trailer Update
- X. New Business**
 - a. Review & Approve Interagency Agreement with Cal Expo
- XI. Sacramento County Fair Foundation Report**
- XII. Correspondence**
- XIII. Director Comments/Request for Agenda Items**
- XIV. Future Board Meetings**
 - a. Wednesday, February 12, 5:30pm
- XV. Adjourn**

Americans with Disabilities Act

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

**December 18, 2024, at 5:30 p.m.
Cal Expo Fair Office, Board Room
1600 Exposition Blvd, Sacramento, CA 95815**

BOARD MEETING MINUTES

I. Call to Order – President Turner

Meeting was called to order at 5:38 pm

II. Roll Call – President Turner

- a. Directors in Attendance: Chair Turner, Director Albiani, Director Barajas, Director Correa, Director Sellens, Director Sanchez, and Director Smith. Director Corder and Director Cristobal were absent.
- b. Chair Turner asked for a motion to excuse Dir Cristobal and Dir Corder from the meeting. The motion was made by Director Barajas with a second from Director Smith. Motion passed unanimously with no discussion.

III. Introduction of Guests and Staff – CEO Cranford

- a. President Turner, welcomed and introduced Jim Veittheer, representing Friends of the Fair Foundation, Sacramento County.
- b. CEO Cranford introduced Jaime Ramirez of Cal Expo and Stacey Bell who are assisting him in County Fair matters.

IV. Public Comment on items not on the agenda

None

V. Approval of Minutes

- a. November 13, 2024 Minutes
 - i. Motion to approve both meeting minutes was made by Director Barajas with a second from Director Sellens. Motion passed unanimously, with no discussion.

VI. CEO Report (Informational Only) - CEO Cranford

- a. CEO Cranford advised an email regarding committee selection options will be sent to board members next week with the option to select the ones that directors wish to participate in. Each member should choose the committee(s) they wish to participate in, by ranking them 1-3 in order of preference. Each committee needs approximately 3-4 participants and board members can serve on more than one committee. Board President serves on all committees as chair.
- b. CEO Cranford advised the rental agreement was signed to use Cal Expo for the county fair location.
- c. CEO Cranford advised the inter-agency agreement between Cal Expo and Sacramento County Fair Board, for CEO Cranford's services, is pending and will likely be brought to the board in January.

VII. President's Report (Informational Only) – President Turner

- a. President Turner advised the contract with Cal Expo has been re-signed for the work they do pertaining to county fair.
- b. President Turner discussed training deadlines for board members are current. See Old Business for additional detail.

VIII. Committee Reports

- a. Finance Committee
 - i. Review and Approve October 2024 Statement of Position and Balance Sheet
 - 1. Motion to approve October 2024 reports was made by Director Barajas and seconded by Director Smith. All in favor, the motion carries unanimously.
 - ii. Review and Approve October 2024 AP and AR Reports
 - 1. CEO Cranford reviewed JLA reports. He advised better payment options have helped with collections over last year, they are down to six outstanding payors.
 - 2. CEO Cranford reviewed and explained auction expenditures and what was included under 'Professional Services', (i.e., ShoWorks changes, hosting on Microsoft Server, Livestock Coordinator, trucking for manure removal, etc.).
 - 3. CEO Cranford will look at detail between Current Year and Last Year to determine increase in expenditures.
 - 4. Motion to approve October 2024 reports was made by Director Barajas and seconded by Director Correa. All in favor, the motion carries unanimously.
 - iii. Review and Approve October 2024 Payroll Reports
 - 1. Motion to approve October 2024 reports was made by Director Barajas and seconded by Director Albiani. All in favor, the motion carries unanimously.
 - iv. Review and Approve 2023 Financial Audit
 - 1. Director Correa provided overview of Finance Committee meeting with SCINTO Group regarding audited financial statements for fiscal year 2023, She advised it is a qualified finding, with no material adjustments to the financials. Kudos were given to CEO Cranford for the handling of the financials since his arrival.
 - 2. Board discussed future re-investment of funds found in a CD that may have a higher yield if placed in another type of interest-bearing account. CEO Cranford will look into future options and report back to board.
 - 3. Motion to approve 2023 Financial Audit was made by Director Albiani and seconded by Director Barajas. All in favor. the motion carries unanimously.
 - v. 2025 Budget Status
 - 1. New budget cycle starts January 1st. CEO Cranford is waiting for actuals from accounting and will meet with Budget Committee to review.
 - 2. CEO Cranford will get clarification of what is included in the

expense category “Miscellaneous % Paid to Contractor”, and report back to board.

- vi. 2024 STOP Report
 1. CEO Cranford explained the STOP report. He advised it is the Statement of Operations that we provide to the State of California, similar to tax return.
 2. The 2024 report should be completed within the next month or two. Once approved, it will be sent to Department of Fairs and Expositions (F&E) and California Department of Food and Agriculture (CDFA). The agencies use it to determine what fairs need more resources. it is due to F&E in March.

- b. Marketing Committee
 - i. 2025 Fair Logo Update
 1. CEO Cranford advised logo is pending for 2025 fair theme “Cowboy Boots and fair Roots”. Once logo is available it will be provided to committee online and then to board.
 2. Once fair logo is approved it will be rolled out with the new website. He anticipates this will be within the next four weeks.
 - ii. Website Update
 1. CEO Cranford advised new website will be upgraded to a modern look with more user-friendly platform. It is currently being designed and should be available to launch within the next few weeks.
 2. President Turner requested new website have a prominent way to purchase tickets with ease for user.

- c. Livestock Committee
 - i. 2024 Livestock Auction Update
 1. Director Albiani is working on updates to Premium Books.
 2. Director Albiani advised of a proposed increase to entry fees limited to \$3.00 raising it from \$12.00 to \$15.00. Last price increase was 4-5 years ago. The increase would assist in bringing in out of state judges, (due to difficulty in obtaining judges this past year) and covering additional personnel needs.
 3. Director Albiani advised If fee is raised committee would like to see a Livestock Superintendent and deputies, as well as qualified staff to handle rings (paid not volunteer) for inputting data. Budget is complete and entry fee increase should cover out of state judges’ costs.
 4. Director Albiani requests an update to the Independent Registration Form on website for 2025, as it is due in January, as well as the need to have it updated in book.
 - ii. 2025 Livestock Change Recommendations
 1. Director Albiani advised all 2025 Change Recommendations have been determined and book updated. CEO Cranford advised It will be published when back online.

IX. Sacramento County Fair Foundation Report

Jim Veittheer advised that there is currently approximately \$30k available to spend on livestock and scholarships this year.

X. Old Business

- a. President Turner advised; mandatory training is current for all board members. New requirements for this year have been received and some training will be due next month.
- b. CEO Cranford advised funds related to the training requirement for last year, have been received.

XI. New Business

- a. CEO Cranford is working to finalize new website with new developer. It is getting closer to being completed and will be modern with focus on ease of use. It is anticipated it will be ready to publish in the next few weeks.
- b. CEO Cranford advised that there are no new updates to the office trailer work and start date is pending. Cost estimates are also pending.

XII. Correspondence

None

XIII. Director Comments/Request for Agenda Items

None

XIV. Future Board Meetings

Wednesday, January 8, 2025 at 530pm

XV. Adjourn

Meeting was adjourned at 6:53pm

52nd DAA, Sacramento County Fair
Summary of Operations
November 30, 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	11/30/2024	various	1,155,456
State (Local/Base) Allocation(s) (F&E)	11/30/2024	31200	51,000
Training Allocation & Other Fiscal & Admin Assistance (F&E)	11/30/2024	31300	92,913
Capital Project Reimbursement Funds	11/30/2024	31800	-
One-time Revenue Sources (fire camp, sale of property)	11/30/2024	31900	-
Other (e.g. Flex Capital)	11/30/2024	34000	-
TOTAL RESOURCES ACQUIRED			1,299,369
RESOURCES APPLIED:			
Operating Expenditures	11/30/2024	various	1,369,323
Depreciation Expense	11/30/2024	90000	1,251
Pension Expense	11/30/2024	96000	-
OPEB Expense	11/30/2024	96001	-
TOTAL RESOURCES APPLIED			1,370,574
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			
			(71,205)
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	11/30/2024	29100	\$1,264,765
Unrestricted Net Position - Pension/OPEB	11/30/2024	29400	-
Net Resources-Restricted	11/30/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	11/30/2024	29000	4,437
TOTAL NET RESOURCES, Ending			\$1,269,202
Unrestricted Reserve Percentage			92.36%

52nd DAA, Sacramento County Fair
Statement of Net Position
November 30, 2024

ASSETS

CURRENT ASSETS

Cash	1,235,706
Cash Junior Livestock	258,148
Accounts Receivable	-
Accounts Receivable Junior Livestock	(7,087)
Deferred Charges	15,469

TOTAL CURRENT ASSETS 1,502,236

FIXED ASSETS

Buildings & Improvements	76,731
Accumulated Depreciation-B&I	(76,731)
Equipment	16,551
Accumulated Depreciation-Equip	(12,115)
Leasehold Improvement	-
Accumulated Depn - Leasehold Improvement	-

TOTAL FIXED ASSETS 4,436

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

\$ 1,527,322

LIABILITIES & NET RESOURCES

LIABILITIES

Fees Collected	(220)
Accounts Payable	7,285
Accounts Payable JLA	1,291
Payroll Liabilities	381
Taxes and Retirement Payable	-
Deferred Income	4,832
Guarantee Deposits	-
Compensated Leave Liability	-
Workers Compensation	(4,924)
Loans Payable	-
Loan Payable - SB84	-
Consignment - JLA	2
Net Pension Liability	-
Net OPEB Liability	-

TOTAL LIABILITIES 8,648

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	\$1,264,765
Net Income - JLA	44,139
Unrestricted Net Position - Pension/OPEB	-
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	4,437

TOTAL NET RESOURCES 1,518,970

TOTAL LIABILITIES & NET RESOURCES

\$ 1,527,618

52nd DAA, Sacramento County Fair

Income Statement

November 30, 2024

Description	Acct. No.	Current Month	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
OPERATING REVENUES:							
ADMISSION REVENUES	ADMIS	-	482,731	454,156	456,000	(26,731)	106%
COMMERCIAL SPACES	COMSP	-	42,712	72,809	65,000	22,288	66%
CARNIVAL REVENUES	CARN	-	123,491	178,485	196,000	72,509	63%
CONCESSION REVENUES	CONC	-	202,242	202,608	212,200	9,958	95%
EXHIBIT REVENUES	EXHRE	-	53,163	46,440	53,500	337	99%
HORSE SHOW REVENUES	HSREV	-	1,411	1,760	2,150	739	66%
FAIR ENTERTAINMENT REVENUE	ETREV	-	66,013	74,505	138,000	71,987	48%
MISC FAIR REVENUES	MFREV	-	146,713	149,249	119,250	(27,463)	123%
INTERIM REVENUES	INTRE	-	-	-	-	-	0%
PRIOR YEAR REVENUES	PYREV	-	10,166	2,501	2,500	(7,666)	407%
OTHER REVENUES	OTREV	2,567	26,813	14,817	7,500	(19,313)	358%
TOTAL OPERATING REVENUES		\$ 2,567	\$ 1,155,456	\$ 1,197,331	\$ 1,252,100	\$ 96,644	92%
OPERATING EXPENDITURES:							
ADMINSTRATIVE EXPENSES	ADMEX	3,788	264,264	182,391	213,350	(50,914)	124%
MAINTENANCE EXPENSES	MNEXP	(16,816)	111,250	134,475	192,231	80,981	58%
PUBLICITY EXPENSES	PUBEX	-	178,082	122,144	169,471	(8,611)	105%
ATTENDANCE EXPENSES	ATEXP	133,722	133,722	-	106,048	(27,674)	126%
MISC FAIR EXPENSES	MFEXP	(110,477)	176,428	291,881	64,000	(112,428)	276%
INTERIM EXPENSES	INTEX	-	-	-	-	-	0%
PREMIUM EXPENSES	PREME	-	11,810	20,775	42,015	30,205	28%
EXHIBIT EXPENSES	EXHEX	-	88,973	21,171	86,206	(2,767)	103%
HORSE SHOW EXPENSES	HSEXP	-	590	346	5,723	5,133	10%
ENTERTAINMENT EXPENSES	ENTEX	-	397,403	354,619	408,330	10,928	97%
EQUIPMENT EXPENSES	EQUIP	-	1,105	1,581	25,000	23,895	4%
PRIOR YEAR EXPENSE ADJUSTMENT	PYEXP	-	5,695	43,714	-	(5,695)	0%
CASH SHOR & OVER	CASOS	-	-	(84)	-	-	0%
OTHER EXPENSES	OTHEX	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES		\$ 10,217	\$ 1,369,323	\$ 1,173,011	\$ 1,312,374	\$ (56,949)	104%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION		\$ (7,650)	\$ (213,867)	\$ 24,320	\$ (60,274)	\$ 153,593	355%
Depreciation	90000	114	1,251	1,138	-	(1,251)	0%
Pension Expense	96000	-	-	-	-	-	0%
OPEB Expense	96001	-	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION		\$ (7,764)	\$ (215,118)	\$ 23,183	\$ (60,274)	\$ 154,844	357%
STATE ALLOC-SECTION 19630	31200	-	51,000	50,440	50,440	(560)	101%
OTHER F&E ALLOCATIONS	31300	-	92,913	2,425	2,425	(90,488)	3831%
F&E PROJECT FUNDS	31800	-	-	-	-	-	0%
FLEX Capital	31900	-	-	-	-	-	0%
STATE ALLOCATION-CAP IMPR	34000	-	-	-	-	-	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION		\$ (7,650)	\$ (69,954)	\$ 77,185	\$ (7,409)	\$ 62,545	944%
NET PROFIT/LOSS AFTER DEPRE & PENSION		\$ (7,764)	\$ (71,205)	\$ 76,048	\$ (7,409)	\$ 63,796	961%

Income Statement

52nd DAA, Sacramento County Fair
Revenue Report
November 30, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
ADMISSIONS TO GROUNDS:						
Admission - Regular	40000-40-100	389,571	419,916	420,000	30,429	93%
Discounted Admission - General	40010-40-100	93,160	32,368	13,000	(80,160)	717%
Discounted Admission - Livestock	40020-40-100	-	1,872	23,000	23,000	0%
Discounted Admission - Vendors	40030-40-100	-	-	-	-	0%
TOTAL ADMISSION TO GROUNDS		\$ 482,731	\$ 454,156	\$ 456,000	\$ (26,731)	106%
INDUSTRIAL & COMMERCIAL SPACE:						
Commercial Space - Outside	41010-40-100	13,050	25,244	25,000	11,950	52%
Commercial Space - Inside	41020-40-100	28,302	43,165	40,000	11,698	71%
Commercial Space Application Fees	41030-40-100	1,360	4,280	-	(1,360)	0%
Commercial Exhibit Utilities Fees	41040-40-100	-	120	-	-	0%
TOTAL INDUSTRIAL & COMMERCIAL SPACE		\$ 42,712	\$ 72,809	\$ 65,000	\$ 22,288	66%
CARNIVAL REVENUE:						
Carnival	40500-40-100	91,451	135,490	110,000	18,549	83%
Carnival: Pre-sale	40510-40-100	-	11,155	41,000	41,000	0%
Carnival: Pre-sale Livestock	40520-40-100	32,040	31,840	45,000	12,960	71%
TOTAL CARNIVAL REVENUE		\$ 123,491	\$ 178,485	\$ 196,000	\$ 72,509	63%
CONCESSION REVENUE:						
Food Concession	42200-40-100	184,912	178,508	180,000	(4,912)	103%
Non-Food Concession - Safe Food Handling Fees	42210-40-100	3,734	873	5,000	1,266	75%
Non-Food Concession - Food Vendor Utility Fees	42220-40-100	5,385	5,270	6,000	615	90%
Non-Food Concession - Others	42230-40-100	856	10,088	9,500	8,644	9%
Non-Food Concession - Food Application Fees	42300-40-100	225	460	4,500	4,275	5%
Non-Food Concession - RV/Stock Truck Revenues	42310-40-100	7,130	7,410	7,200	70	99%
TOTAL CONCESSION REVENUE		\$ 202,242	\$ 202,608	\$ 212,200	\$ 9,958	95%
EXHIBIT REVENUE:						
Entry Fees - Adult	43000-40-100	43,735	-	-	(43,735)	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	8,300	4,800	7,000	(1,300)	119%
Advertising - Exhibit Book	43210-80-100	-	-	-	-	0%
Premium Book Donations	43220-80-100	-	-	-	-	0%
Lawn/Picnic Revenues	43230-80-100	750	450	-	(750)	0%
TOTAL EXHIBIT REVENUE		\$ 52,785	\$ 46,200	\$ 50,000	\$ (2,785)	106%
HORSE SHOW REVENUE:						
Entry Fees - Horse Show	43030-40-155	-	-	3,500	3,500	0%
Stall Fees - Horse Show	43300-40-155	400	1,760	1,900	1,500	21%
Other Revenues - Horse Show	43310-40-155	1,011	-	250	(761)	404%

Revenues

52nd DAA, Sacramento County Fair
Revenue Report
November 30, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Sponsorship - Horse Show	48550-40-155	-	725	775	775	0%
TOTAL HORSE SHOW REVENUE		\$ 1,411	\$ 2,485	\$ 6,425	\$ 5,014	22%
ENTERTAINMENT FAIR REVENUE						
Admission - Rodeo	40000-75-153	31,569	-	35,000	3,431	90%
Admission - Jariepo	40000-75-156	-	-	65,000	65,000	0%
Admission - Destruction Derby	40000-75-154	24,939	-	28,000	3,061	89%
Admission - Monter Truck/Truck Pull	40000-75-152	9,225	-	10,000	775	92%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 65,733	\$ -	\$ 138,000	\$ 72,267	48%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)						
Levee Parking	45010-40-100	22,130	20,080	38,000	15,870	58%
Other Parking	45020-40-100	30	3,264	-	(30)	0%
Camp Fees Exhibitor	47000-40-100	-	946	750	750	0%
Equipment Rental	48300-40-100	-	7,690	-	-	0%
Reimbursement - Fair	48500-00-100	35,909	-	-	(35,909)	0%
Reimbursement - Livestock	48500-40-100	-	0	-	-	0%
Livestock - Insurance	48550-40-100	4,930	4,880	-	(4,930)	0%
Others	48700-40-100	5,371	29,197	500	(4,871)	1074%
Sponsorship	48800-40-100	62,350	72,992	80,000	17,650	78%
TOTAL MISCELLANEOUS FAIR		\$ 130,720	\$ 139,049	\$ 119,250	\$ (11,470)	110%

**52nd DAA, Sacramento County Fair
Revenue Report
November 30, 2024**

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	10,166	2,501	2,500	(7,666)	407%
TOTAL PRIOR YEAR REVENUE		\$ 10,166	\$ 2,501	\$ 2,500	\$ (7,666)	407%
OTHER OPERATING REVENUE						
Other Operating (ATM/Interest)	49500-00-000	26,813	14,817	7,500	(19,313)	358%
Other Income	48700-00-000	-	-	-	-	0%
Sponsorship Foundation Contribution	48820-40-100	-	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		\$ 26,813	\$ 14,817	\$ 7,500	\$ (19,313)	358%

52nd DAA, Sacramento County Fair

Expense Report November 30, 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	55,383	23,763	20,000	(35,383)	277%
Compensated Leave	50300-11-000	-	-	-	-	0%
Employee Benefits	51000-11-000	4,631	7,650	10,000	5,369	46%
Payroll Taxes	51100-11-000	3,142	4,242	1,700	(1,442)	185%
Workers Comp Insurance	51200-11-000	7,595	(2,013)	4,500	(3,095)	169%
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	27,692	7,298	-	(27,692)	0%
Director's Expense	56000-11-000	-	-	2,500	2,500	0%
Dues & Subscription	57000-11-000	14,910	2,864	3,200	(11,710)	466%
Liability Insurance	60000-11-000	16,009	15,109	17,500	1,491	91%
Revenue Protection	60020-11-000	-	-	-	-	0%
Junior Fairboard Expense	65000-11-200	-	-	-	-	0%
Other Misc Expense	65000-11-000	4,585	2,584	7,000	2,415	66%
Postage	67000-11-000	-	-	-	-	0%
Professional Services	69000-11-000	68,312	59,525	46,950	(21,362)	146%
Audit Expense	69030-11-000	-	-	-	-	0%
Office Supplies & Expenses	74000-11-000	713	11,406	8,000	7,287	9%
Telephone	75000-11-000	2,084	3,320	1,800	(284)	116%
Internet	75010-11-000	-	-	-	-	0%
Travel Expense	77000-11-000	-	6,643	5,000	5,000	0%
TOTAL ADMINISTRATION EXPENSE		\$ 205,056	\$ 142,391	\$ 129,350	\$ (75,706)	159%
MAINTENANCE & GENERAL OPERATIONS						
Salaries & Wages - Permanent	50000-12-000	-	-	-	-	0%
Salaries & Wages - Temporary	50100-12-000	29,418	70,111	29,245	(173)	101%
Employee Benefits	51000-12-000	108	-	-	(108)	0%
PERS Employer Contribution	51010-12-000	-	-	-	-	0%
Payroll Taxes	51100-12-000	427	-	2,486	2,059	17%
Workers Comp Insurance	51200-12-000	-	-	8,000	8,000	0%
Light, Heat, Water and Power	63000-12-000	450	15,253	2,500	2,050	18%
Maint of Bldgs/Grounds - Supplies & Expense	64000-12-000	-	717	-	-	0%
Maintenance Equipment	64010-12-000	9,629	-	17,000	7,371	57%
Special Repairs & Maintenance	64020-12-000	-	-	-	-	0%
Professional Services	69000-12-000	39,500	38,000	81,000	41,500	49%
Rental Land & Buildings	72000-12-000	-	-	40,000	40,000	0%
Rental Equipment	72010-12-000	31,329	10,394	12,000	(19,329)	261%
Maintenance of Equipment - Gas/Oil	74040-12-000	-	-	-	-	0%
Trash Removal, Clean up	78000-12-000	-	-	-	-	0%
TOTAL MAINTENANCE EXPENSE		\$ 110,860	\$ 134,475	\$ 192,231	\$ 81,371	58%

Expenses

52nd DAA, Sacramento County Fair

Expense Report November 30, 2024

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Publicity Expense						
Advertising	52000-13-100	119,447	91,611	110,971	(8,476)	108%
Other	65000-13-100	-	-	-	-	0%
Professional Services	69000-13-100	44,904	16,119	34,000	(10,904)	132%
Promotional Expenses	71000-13-100	8,190	9,544	10,500	2,310	78%
Supplies & Expenses	74000-13-100	5,541	4,870	14,000	8,459	40%
TOTAL PUBLICITY EXPENSE		\$ 178,082	\$ 122,144	\$ 169,471	\$ (8,611)	105%
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	119,372	-	86,000	(33,372)	139%
Land Rental	72000-70-100	-	-	-	-	0%
Supplies & Expense	74000-70-100	14,350	-	13,000	(1,350)	110%
Other (Explain) Chargebacks	65000-70-100	-	-	3,250	3,250	0%
TOTAL ATTENDANCE OPERATIONS		\$ 133,722	\$ -	\$ 106,048	\$ (27,674)	126%
MISCELLANEOUS FAIR EXPENSE						
Exhibit Guide	70000-40-100	-	-	3,500	3,500	0%
Other Misc Fairtime Expense - Lodging	65000-40-100	20,990	30,269	-	(20,990)	0%
Misc Fair % Paid to Contractor	69000-40-100	119,884	248,517	-	(119,884)	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	16,816	-	17,000	184	99%
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	18,738	13,095	10,000	(8,738)	187%
TOTAL MISCELLANEOUS FAIR		\$ 176,428	\$ 291,881	\$ 64,000	\$ (112,428)	276%

Expenses

52nd DAA, Sacramento County Fair

Expense Report November 30, 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	20	2,445	10,000	9,980	0%
Trophies, Medals, Ribbons	66010-80-100	11,790	18,330	32,015	20,225	37%
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		\$ 11,810	\$ 20,775	\$ 42,015	\$ 30,205	28%
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	1,200	1,114	-	(1,200)	0%
Judges (Contractual)	69000-80-100	15,137	10,167	12,000	(3,137)	126%
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	22,692	-	12,000	(10,692)	189%
Supplies & Expense	74000-80-100	26,327	6,056	27,015	688	97%
Supplies & Expense - Livestock	74000-30-100	7,536	-	-	(7,536)	0%
TOTAL EXHIBIT EXPENSE		\$ 72,893	\$ 20,171	\$ 86,206	\$ 13,313	85%
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	590	-	1,170	580	50%
TOTAL HORSE SHOW EXPENSE		\$ 590	\$ 346	\$ 5,723	\$ 5,133	10%
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	286,068	218,376	17,100	(268,968)	1673%
Main State Performers	58010-75-100	15,000	-	176,600	161,600	8%

Expenses

**52nd DAA, Sacramento County Fair
Expense Report
November 30, 2024**

Description	Acct. No.	Current YTD 2024	Actuals 2023	Budget 2024	Balance of Budget	% Used 2024
Arena Events	65000-75-153	85,010	104,441	-	(85,010)	0%
Professional Services	69000-75-100	-	-	91,680	91,680	0%
Supplies & Expenses	74000-75-100	-	31,802	1,500	1,500	0%
TOTAL FAIRTIME ATTRACTIONS		\$ 386,078	\$ 354,619	\$ 286,880	\$ (99,198)	135%

52nd DAA, Sacramento County Fair

Expense Report November 30, 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	1,105	1,581	25,000	23,895	4%
TOTAL EQUIPMENT EXPENSE		\$ 1,105	\$ 1,581	\$ 25,000	\$ 23,895	4%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT						
Prior Year Adjustments	80000-00-000	5,695	43,714	-	(5,695)	0%
PRIOR YEAR OPERATING EXPENSE		\$ 5,695	\$ 43,714	\$ -	\$ (5,695)	0%
CASH SHORTAGES & OVERAGES						
Cash +/- Interim	85000-00-000	-	(84)	-	-	0%
CASH (OVER)/UNDER		\$ -	\$ (84)	\$ -	\$ -	-
DEPRECIATION EXPENSE						
Depreciation	90000-00-000	1,251	1,138	-	(1,251)	0%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ 1,251	\$ 1,138	\$ -	\$ (1,251)	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		\$ 1,283,570	\$ 1,133,148	\$ 1,106,924	\$ (176,646)	116%

**52nd DAA, Sacramento County Fair
Junior Livestock Auction
November 30, 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	100,631
Entry Fees	43000-20-200	0	0
Sponsorship	48800-20-200	200	210
Other Misc Revenue	48700-20-200	1,247	10,389
Interest Revenue	48710-20-200	0	0
Prior Year Revenue	49000-20-200	2,819	24,629
TOTAL REVENUES		91,560	135,858
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	15,621
Bank Fees and CC Charges	54000-20-200	0	0
Other Misc Expense	65000-20-200	15,937	14,482
BBQ/Meal	65020-20-200	1,006	880
Professional Services	69000-20-200	2,318	30,975
Lease & Rentals	72000-20-200	0	0
Supplies & Expenses	74000-20-200	40,276	28,826
Prior Year Expense	80000-20-200	4,016	936
Cash Over/Short	85000-20-200	0	0
Capital Project Expenses	94600-20-200	0	0
TOTAL EXPENDITURES		81,341	91,720
NET JLA INCOME		10,219	44,139
ENDING RESOURCES: 11/30/2024	25100-30-120	\$ 205,630	\$ 249,768

AP Aged Invoice Analysis

Historical Balances by GL Date as of 11/30/2024

Aged Payable Report

Sacramento County Fair
Renee Yi

Monday, January 6, 2025 2:04:23PM
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Invoice Number	Invoice Date	Balance	Current 11/1/2024 and Beyond	1 - 30 Days 10/1/2024 10/31/2024	31 - 60 Days 9/1/2024 9/30/2024	61 - 90 Days 8/1/2024 8/31/2024	Over 90 Days Up to 7/31/2024
AcctWare (AccountingWare, LLC)							
* Q-14381	10/31/2024	92.00		92.00			
AcctWare		92.00	0.00	92.00	0.00	0.00	0.00
CERRVF (CA Emergency Response Resiliency Venues & Fairgrnd)							
* 2025Dues	11/15/2024	5,000.00	5,000.00				
CERRVF		5,000.00	5,000.00	0.00	0.00	0.00	0.00
CFSA (Calif Fairs Services Authority)							
* 074922	10/31/2024	1,091.67		1,091.67			
* 074963	10/31/2024	225.00		225.00			
* 075000	10/31/2024	281.00		281.00			
CFSA		1,597.67	0.00	1,597.67	0.00	0.00	0.00
Fivestar (Cardmember Services)							
* 11/24	11/30/2024	532.43	532.43				
Fivestar		532.43	532.43	0.00	0.00	0.00	0.00
IRS (Internal Revenue Service)							
* 31221737	11/30/2024	63.16	63.16				
IRS		63.16	63.16	0.00	0.00	0.00	0.00
Grand Totals:		7,285.26	5,595.59	1,689.67	0.00	0.00	0.00

* Calculated Balance shown is not Current Balance

52nd DAA - Sacramento County Fair
Payroll
November 30, 2024

	Current Month	Current Month - Prior	Current YTD	YTD - Prior	Current Year - Budget
Salaries & Wages - Permanent	\$ -	\$ -	\$ -	\$ 1,692.73	\$ -
Salaries & Wages - Temporary	\$ 1,694.70	\$ 1,597.50	\$ 84,801.41	\$ 91,790.32	\$ 81,542.00
Employee Benefit Expenses	\$ -	\$ (350.43)	\$ 4,738.71	\$ 12,581.69	\$ 10,000.00
Employee Payroll Tax Expenses	\$ 129.65	\$ 82.68	\$ 3,568.62	\$ 4,236.58	\$ 6,931.00
Worker's Compensation Expenses	\$ 103.38	\$ 97.45	\$ 7,595.19	\$ 8,617.39	\$ 12,500.00
Unemployment Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
Total:	\$ 1,927.73	\$ 1,427.20	\$ 100,703.93	\$ 118,918.71	\$ 112,173.00