



BOARD OF DIRECTORS AGENDA REPORT

MEETING DATE: **APRIL 24, 2025** ITEM: **10B**

SUBJECT: **Review Past Due Amounts and Vote on Whether or Not to Write-Off**

DATE: April 18, 2025

FROM: Michele Richards, CEO

PRESENTATION BY: Michele Richards, CEO

Information Item

BACKGROUND

California Government Code Section 13943.2 [Renumbered as 12438, effective June 27, 2016] authorizes the Board of Directors to discharge uncollectible accounts of five hundred dollars (\$500) or less once a debt is considered uncollectible.

Pursuant to the California Department of Food and Agriculture, Division of Fairs and Expositions Accounting Procedures Manual, Section 2.453, staff is requesting approval to write-off the following debts:

Name	Event	Due Date	Invoice No.	Amount
Armando Cardenas	2022 Junior Livestock Auction	7/31/2022	12325	\$ 56.75
Conrad Macalalad	2022 Junior Livestock Auction	7/31/2022	12333	\$ 22.70
Jennifer [No last name provided]	2022 Junior Livestock Auction	7/31/2022	12328	\$ 39.77
Michelle Wiley	2022 Junior Livestock Auction	7/31/2022	12322	\$ 28.42
Noa Mashhad	2022 Junior Livestock Auction	7/31/2022	12332	\$ 22.70
Roger Zarate	2022 Junior Livestock Auction	7/31/2022	12321	\$ 212.64
Frank Cittadino	Equestrian center feed & late fee	1/23/2023	12578	\$ 229.00
Margie Sullivan	Equestrian center boarding	6/1/2024	14366	\$ 0.01
Jacmar Foodservice Distribution	2019 Group sales for OC Fair	8/23/2019	10718	\$ 405.00
Legacy Fighting Alliance, LLC	R-058-20 Event Rental	2/12/2020	11006	\$ 237.00
Jurassic Quest Holdings, LLC	R-026-24 Event Rental	11/7/2023	13713	\$ 0.01

Roy Englebrecht Promotions	R-056-21 Event Rental	12/2/2021	n/a	\$ 286.00
Specialty Coffee Association	R-001-20 Event Rental	3/2/2020	11044	\$ 176.12
Union of the Vietnamese Student Association	R-004-23 Event Rental	2/8/2023	12644	\$ 0.02

It should be noted that outstanding payments incur a late fee of 1.5% per month. Where applicable, staff is requesting approval to also write-off the late fees associated with the above-noted debts.

The Finance Department has made numerous attempts to collect on these items without success.

In addition, staff is requesting that moving forward the Board of Directors delegate approval to staff to automatically write-off debt of \$0.99 or less.

RECOMMENDATION

Staff is recommending approval to write-off all past due amounts listed in this report, along with approval for staff to automatically write-off any debt of \$0.99 or less in the future.