



BOARD OF DIRECTORS AGENDA REPORT

MEETING DATE: **MARCH 26, 2026** ITEM: **11A**

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

DATE: March 20, 2026

FROM: James Canfield, CEO

PRESENTATION BY: Melissa Au-Yeung, CAO

Action 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
City of Costa Mesa	Hay bay rentals	11/29/2019	Inv-10804	\$ 65.00

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.

At the April 2025 board meeting, the Board of Directors delegated approval to staff to automatically write-off debt of \$0.99 or less. Staff recommends no change to this practice.

RECOMMENDATION

Staff is recommending approval to write-off all past due amounts listed in this report.