

**DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK DISTRICT**

**Mailing Address: P. O. Box 402, Crescent City, CA, 95531**

**AGENDA**

REGULAR MEETING

Tuesday, June 25, 2019 at 10:30 a.m.

Meeting Location: Del Norte Fairgrounds Board Room, 421 Highway 101 North, Crescent City, CA \*

**BOARD OF DIRECTORS**

Steven Westbrook – President  
Doug Wakefield – Vice President  
Sabina Renner – Secretary  
Rich Wier - Director  
Robyn Holt - Director

**1. 10:30 a.m. Call the meeting to order and take roll.**

- **COMMENT PERIOD:** Members of the public may address the Board of Directors on matters that are within the authority and jurisdiction of the Board. If you are addressing the Board regarding a matter listed on the agenda, you may be asked to hold your comments until the Board takes up that matter. For matters not on the agenda, The Board cannot comment or otherwise consider a Public Comment matter until such items have been properly noticed for a future meeting agenda.

**2. Consent Agenda:** (Discussion/Action by the Board) All items on the Consent Agenda are to be approved in one motion unless a Board Member requests separate action on a specific item.

- a. Approve expenditures processed for payment since the meeting of May 28, 2019.
- b. Approve Minutes from the Special Meeting of May 28, 2019.
- c. Approve Minutes from the Special Meeting of May 30, 2019
- d. Approve Financial Statements received from CFSA since the meeting of May 28, 2019.
- e. Approve Financial Statements received from the County of Del Norte since the meeting of May 28, 2019.

**3. New Business:**

- a. Hold a Public Hearing on the Preliminary Budget for Fiscal Year 2019-2020. Following the public hearing, adopt the Preliminary Budget for Fiscal Year 2019-2020. Take action as necessary and appropriate.
- b. Discussion and consideration of approval of the Annual Audit for Fiscal Year ending June 30, 2017 as prepared for the District by Donald R. Reynolds, Certified Public Accountant. Take action as necessary and appropriate.
- c. Discussion and consideration of approval of the Annual Audit for Fiscal Year ending June 30, 2018 as prepared for the District by Donald R. Reynolds, Certified Public Accountant. Take action as necessary and appropriate.

4. **Old Business:**

- a. Review the **Financial and Accounting Policies and Procedures** document of the Del Norte County Fairgrounds Recreation and Park District, dated November 17, 2015, for possible amendments to the document. Give direction to staff on possible amendments and return the amended document to the Board for further review and adoption at a future meeting. Take action as necessary and appropriate. **NOTE:** This item was continued from prior meetings to allow the full Board of Directors to review the document in order to provide comments or suggest changes.
- b. The creation of the Del Norte County Fairgrounds Recreation and Park District website is complete. The website address is [dnccfrpd.org](http://dnccfrpd.org) and is fully accessible to the public. Past agendas and minutes still need to be uploaded to the site by staff. Additional photos can still be added to the header of the website, if desired by the Board of Directors. Take action as necessary and appropriate.

5. **Committee Reports:**

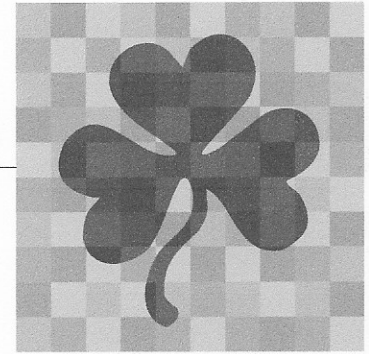
- a. **Finance Committee** – Receive a report from the Finance Committee on the meetings held on June 4, 2019 and June 13, 2019. Copies of the adopted minutes of the meeting of June 4, 2019 and a draft of the minutes of the meeting of June 13, 2019 are included in the agenda for the Board’s information. Also included in the agenda are two pieces of correspondence received from the California Department of Tax and Fee Administration which were discussed by the Committee. Take action as necessary and appropriate.

6. **Board Comments:** Members of the Board of Directors may comment on District business, request clarification, information or that items be included in future agendas. No action will be taken, but direction may be given to staff and items scheduled for future agendas.

7. **Adjournment:** Adjourn to the next Regular Session meeting on Tuesday, July 23, 2019 at 10:30 a.m. at the Del Norte Fairgrounds Board Room.

*\* Pursuant to the Americans with Disabilities Act, anyone requiring reasonable accommodation to attend or participate in any Board of Directors meeting should contact the District one (1) week in advance whenever possible. At the present time, such requests to the District may be made by leaving a message at the Del Norte Fairgrounds office at (707)464-9556 and the message will be forwarded to the District.*

# Wilma Madden



170 Reynolds Lane  
Crescent City, CA 95531

Phone: 707-487-8651  
Cell Phone: 707-954-4479  
E-mail: wijomad@gmail.com

## Invoice

### Bill To:

Del Norte County Fairgrounds  
Recreation and Parks District  
P. O. Box 402  
Crescent City, CA 95531

|            |   | Invoice Date |               | Invoice No. |
|------------|---|--------------|---------------|-------------|
|            |   | 04/30/2019   |               | 002         |
| Date       | Description   | Hours        | Unit Price    | Total       |
| 04/01/2019 | Conduct research in order to prepare written response | 6            | 25.00         | 150.00      |
|            | through to Public Records Act request received from   |              |               |             |
| 04/12/2019 | Chad D. Morgan on 03/22/2019                          |              |               |             |
|            |   |              |               |             |
| 04/17/2019 | Prepare agenda for 04/23 Board of Directors meeting   | 2            | 25.00         | 50.00       |
|            | Meeting with Kim Floyd at Fairgrounds office          | 1            | 25.00         | 25.00       |
| 04/19/2019 | Have agendas printed at Del Norte Office Supply       | 1            | 25.00         | 25.00       |
|            |   |              |               |             |
| 04/3/2019  | Attend Board of Directors meeting and take minutes    | 1.25         | 25.00         | 37.50       |
|            |   |              |               |             |
|            |   |              |               |             |
|            |   |              | Subtotal      | 287.50      |
|            |   |              | Tax           | 0           |
|            |   |              | Miscellaneous | 84.17       |
|            |   |              | Balance Due   | 371.67      |





Del Norte Office Supply  
240 I Street  
Crescent City, CA 95531-4306  
Phone: 707-464-5680  
Fax: 707-465-3402

**WILMA MADDEN**

Attn: Wilma  
DN CO Fairgrounds  
Crescent City, California 95531  
707-954-4479  
707-954-4479

AP Contact:  
WILMA MADDEN  
wijomad@gmail.com

Order 573164 4/17/2019  
Your Name: Sierra for Wilma

| Item #   | Description   | UOM            | Qty | Customer Price | Total |
|----------|---|----------------|-----|----------------|-------|
| SPR19259 | Sparco Removable Standard Flags Dispenser - 100 x Blue - 1.75" x 1" - Rectangle - Yellow - See-through, Self-adhesive, Removable - 1 / Pack | 00100<br>EA/PK | 1   | 3.39           | 3.39  |
| BSNB21   | Business Source Prong Fastener Base - for Paper - 100 / Box - Silver  | 00100<br>EA/BX | 1   | 3.79           | 3.79  |

\$7.18

**Tax:** \$0.54

**Total:** \$7.72

**Amount Due: \$7.72**



INVOICE

Del Norte Office Supply
240 I Street
Crescent City, CA 95531-4306
Phone: 707-464-5680
Fax: 707-465-3402

Invoice Number 573163
4/18/2019

Bill-To Address
WILMA MADDEN
170 REYNOLDS LN
CRRESCENT CITY, CA 95531
Phone: 707-954-4479

Ship-To Address
WILMA MADDEN
Attn: Wilma 954-4479
DN CO Fairgrounds
Crescent City, CA 95531

Order Taker: gw gina Terms: 16th.

Table with columns: Item #, Description, UOM, Qty, Filled, List Price, Customer Price, Total. Row 1: Fellowes Bankers Box® Heavy Duty Ltr/Lgl Plastic File Box - Internal Dimensions: 10.38" Width x 11.75" Depth x 14.50" Height - External Dimensions. Subtotal: \$28.46, Tax: \$2.02, Total: \$28.91.



Del Norte Office Supply  
240 I Street  
Crescent City, CA 95531-4306  
Phone: 707-464-5680  
Fax: 707-465-3402

**WILMA MADDEN**

Attn: Wilma  
DN CO Fairgrounds  
Crescent City, California 95531  
707-954-4479  
707-954-4479

AP Contact:  
WILMA MADDEN  
wijomad@gmail.com

Order 573241 4/18/2019  
Your Name: Sierra for Wilma

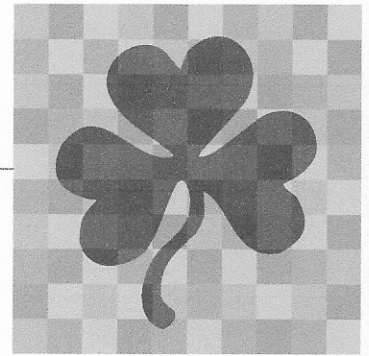
| Item # | Description                  | UOM | Qty | Customer Price | Total                      |
|--------|------------------------------|-----|-----|----------------|----------------------------|
| Cop01  | SINGLE SIDED 8 1/2 X 11 COPY | EA  | 402 | 0.11           | 44.22                      |
|        |                              |     |     |                | \$44.22                    |
|        |                              |     |     | <b>Tax:</b>    | \$3.32                     |
|        |                              |     |     | <b>Total:</b>  | <b>\$47.54</b>             |
|        |                              |     |     |                | <b>Amount Due: \$47.54</b> |



**Wilma Madden**

170 Reynolds Lane  
Crescent City, CA 95531

Phone: 707-487-8651  
Cell Phone: 707-954-4479  
E-mail: wijomad@gmail.com



**Invoice**

**Bill To:**

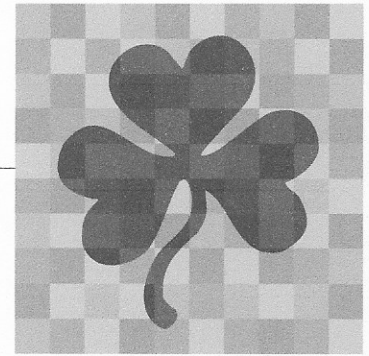
Del Norte County Fairgrounds  
Recreation and Park District  
P. O. Box 402  
Crescent City, CA 95531

|            |   | Invoice Date |            | Invoice No.            |  |
|------------|---|--------------|------------|------------------------|--|
|            |   | 05/31/2019   |            | 003                    |  |
| Date       | Description   | Hours        | Unit Price | Total                  |  |
| 05/22/2019 | Initial prep of agenda for 5/28/2019 meeting  | 2            | 25.00      | 50.00                  |  |
| 05/23/2019 | Phone call and emails with Kurt of Digi-gardin re setup of new District website + prep of materials for posting materials pertaining to the District. | 2.5          | 25.00      | 62.50                  |  |
| 05/23/2019 | E-mails & telephone call with Emily of LAFCo regarding upcoming Municipal Service Review of District  | 1.5          | 25.00      | 37.50                  |  |
| 05/24/2019 | Printed agendas at Del Norte Office Supply  | 1            | 25.00      | 25.00                  |  |
| 05/25/2019 | Set up Director's binders for 5/28 meeting and worked on additional file reorganization   | 4            | 25.00      | 100.00                 |  |
| 05/24/2019 | Multiple phone calls with Kurt of DigiGardin to work out Issues with posting agendas to new website   | 1.5          | 25.00      | 37.50                  |  |
|            |   |              |            | See Page 2             |  |
|            |   |              |            | Tax                    |  |
|            |   |              |            | Miscellaneous          |  |
|            |   |              |            | Balance Due See Page 2 |  |

**Wilma Madden**

170 Reynolds Lane  
 Crescent City, CA 95531

Phone: 707-487-8651  
 Cell Phone: 707-954-4479  
 E-mail: wijomad@gmail.com



**Invoice**

**Bill To:**

Del Norte County Fairgrounds  
 Recreation and Park District  
 P. O. Box 402  
 Crescent City, CA 95531

| Invoice Date | Invoice No. |
|--------------|-------------|
| 05/31/2019   | 003         |

| Date       | Description   | Hours | Unit Price | Total |
|------------|---|-------|------------|-------|
| 05/28/2019 | Attend Board of Directors Meeting and take minutes  | 1.75  | 25.00      | 43.75 |
| 05/28/2019 | Prepare & post special meeting agenda for 5/29/2019 | .5    | 25.00      | 12.50 |
| 5/29/2019  | Attend Board of Directors meeting and take minutes  | .5    | 25.00      | 12.50 |
| 05/29/2019 | Prepare & post special meeting agenda for 5/30/2019 | .5    | 2500       | 12.50 |
| 05/30/2019 | Attend Board of Directors meeting and take minutes  | .5    | 25.00      | 12.50 |
|            |   |       |            |       |
|            |   |       |            |       |
|            |   |       |            |       |
|            |   |       |            |       |
|            |   |       |            |       |
|            |   |       |            |       |

|               |          |
|---------------|----------|
|               | \$406.25 |
| Tax           |          |
| Miscellaneous | \$103.74 |
| Balance Due   | \$509.99 |

*CORRECTED*  
**Statement**

**DEL NORTE** *Office Supply*  
240 I Street  
Crescent City, CA 95531

|           |
|-----------|
| Date      |
| 6/19/2019 |

WILMA MADDEN  
170 REYNOLDS LN  
CRRESCENT CITY, CA 95531

|            |             |
|------------|-------------|
| Due Date   | 7/16/2019   |
| Amount Due | Amount Enc. |
| \$103.74   |             |

| Date       | Transaction  | Amount | Balance |
|------------|--|--------|---------|
| 04/30/2019 | INV #574084. Due 05/16/2019. Orig. Amount \$29.40. | 29.40  | 29.40   |
| 05/24/2019 | INV #576095. Due 06/16/2019. Orig. Amount \$41.97. | 41.97  | 71.37   |
| 05/24/2019 | INV #576096. Due 06/16/2019. Orig. Amount \$8.31.  | 8.31   | 79.68   |
| 05/30/2019 | INV #576434. Due 06/16/2019. Orig. Amount \$24.06. | 24.06  | 103.74  |

| CURRENT | 1-30 DAYS PAST DUE | 31-60 DAYS PAST DUE | 61-90 DAYS PAST DUE | OVER 90 DAYS PAST DUE | Amount Due |
|---------|--------------------|---------------------|---------------------|-----------------------|------------|
| 0.00    | 74.34              | 29.40               | 0.00                | 0.00                  | \$103.74   |

Thank You! YOUR business keeps US in business. Shopping this independently owned business helps support your local economy.  
NOTICE: Interest will accrue at an annual rate of 1-1/2% (18% per annum) on your outstanding balance.  
If you have not paid your statement within 30 days, you will get a finance charge. Thank you for your prompt payment.



240 I Street  
Crescent City, CA 95531

# Statement

|           |
|-----------|
| Date      |
| 5/31/2019 |

WILMA MADDEN  
170 REYNOLDS LN  
CRRESCENT CITY, CA 95531

|            |             |
|------------|-------------|
| Due Date   | 6/16/2019   |
| Amount Due | Amount Enc. |
| \$103.74   |             |

| Date       | Transaction                  | Amount | Balance |
|------------|------------------------------|--------|---------|
| 04/30/2019 | Balance forward              |        | 113.57  |
| 05/24/2019 | INV #576095. Due 06/16/2019. | 41.97  | 155.54  |
| 05/24/2019 | INV #576096. Due 06/16/2019. | 8.31   | 163.85  |
| 05/29/2019 | PMT #7829.                   | -84.17 | 79.68   |
| 05/30/2019 | INV #576434. Due 06/16/2019. | 24.06  | 103.74  |

Thank you for  
your Business

*v# 783/  
6/16/19*

| CURRENT | 1-30 DAYS PAST DUE | 31-60 DAYS PAST DUE | 61-90 DAYS PAST DUE | OVER 90 DAYS PAST DUE | Amount Due |
|---------|--------------------|---------------------|---------------------|-----------------------|------------|
| 74.34   | 29.40              | 0.00                | 0.00                | 0.00                  | \$103.74   |

Thank You! YOUR business keeps US in business. Shopping this independently owned business helps support your local economy.

NOTICE: Interest will accrue at an annual rate of 1-1/2% (18% per annum) on your outstanding balance.

If you have not paid your statement within 30 days, you will get a finance charge. Thank you for your prompt payment.

www.delnorteoicesupply.com

(707) 464-5680

FAX:

(707) 465-3402

dnofficeccl@aol.com

Thank you for doing business with  
Del Norte Office Supply.  
We appreciate your business!



Del Norte Office Supply  
 240 I Street  
 Crescent City, CA 95531-4306  
 Phone: 707-464-5680  
 Fax: 707-465-3402

**WILMA MADDEN**

Attn: Wilma  
 DN CO Fairgrounds  
 Crescent City, California 95531  
 707-954-4479  
 707-954-4479

AP Contact:  
 WILMA MADDEN  
 wijomad@gmail.com

Order 574084 4/30/2019  
 Your Name: Sierra for Wilma

| Item #     | Description   | UOM | Qty | Customer Price | Total                      |
|------------|---|-----|-----|----------------|----------------------------|
| SPR01487   | Sparco Stamp Squeeze Moistener - Aqua - Sponge Tipped, Unbreakable Bottle<br>Ships in 1-2 Bus Days  | EA  | 1   | 1.86           | 1.86                       |
| MEA7521420 | Mead No. 10 Security Envelopes - Business - #10 - 9 1/2" Width x 4 1/8" Length -<br>1420 lb - Gummed - Wove - 40 / Box - White<br>Ships in 1-2 Bus Days | BX  | 1   | 3.49           | 3.49                       |
| stamps     | POSTAGE STAMP   | EA  | 40  | 0.55           | 22.00                      |
|            |   |     |     |                | \$27.35                    |
|            |   |     |     |                | <b>Tax: \$2.05</b>         |
|            |   |     |     |                | <b>Total: \$29.40</b>      |
|            |   |     |     |                | <b>Amount Due: \$29.40</b> |



SA

Del Norte Office Supply  
240 I Street  
Crescent City, CA 95531-4306  
Phone: 707-464-5680  
Fax: 707-465-3402

**WILMA MADDEN**

Attn: Wilma  
DN CO Fairgrounds  
Crescent City, California 95531  
707-954-4479  
707-954-4479

AP Contact:  
WILMA MADDEN  
wjomad@gmail.com

Order 576095 5/24/2019  
Your Name: SA

| Item # | Description                   | UOM | Qty | Customer Price | Total               |
|--------|-------------------------------|-----|-----|----------------|---------------------|
| Cop02  | DOUBLE SIDED 8 1/2 X 11 COPY  | EA  | 111 | 0.14           | 15.54               |
| Cop08  | SINGLE SIDED 8 1/2 X 14 COLOR | EA  | 10  | 0.99           | 9.90                |
| Cop03  | SINGLE SIDED 8 1/2 X 14 COPY  | EA  | 80  | 0.17           | 13.60               |
|        |                               |     |     |                | \$39.04             |
| Tax:   |                               |     |     |                | \$2.93              |
| Total: |                               |     |     |                | \$41.97             |
|        |                               |     |     |                | Amount Due: \$41.97 |

**DEL NORTE** Office Supply

SA

Del Norte Office Supply  
240 I Street  
Crescent City, CA 95531-4306  
Phone: 707-464-5680  
Fax: 707-465-3402

**WILMA MADDEN**

Attn: Wilma  
DN CO Fairgrounds  
Crescent City, California 95531  
707-954-4479  
707-954-4479

AP Contact:  
WILMA MADDEN  
wjomad@gmail.com

Order 576096 5/24/2019  
Your Name: SA

| Item #      | Description   | UOM | Qty | Customer Price            | Total         |
|-------------|---|-----|-----|---------------------------|---------------|
| OIC97227OIC | Coated Paper Clips Tub - 450 / Pack - Assorted00450 EA/PK |     | 1   | 7.73                      | 7.73          |
|             |   |     |     |                           | \$7.73        |
|             |   |     |     | <b>Tax:</b>               | <b>\$0.58</b> |
|             |   |     |     | <b>Total:</b>             | <b>\$8.31</b> |
|             |   |     |     | <b>Amount Due: \$8.31</b> |               |

*Wilma Madden*



Del Norte Office Supply  
240 I Street  
Crescent City, CA 95531-4306  
Phone: 707-464-5680  
Fax: 707-465-3402

**WILMA MADDEN**

Attn: wilma  
DN CO Fairgrounds  
Crescent City, California 95531  
707-954-4479  
707-954-4479

AP Contact:  
WILMA MADDEN  
wijomad@gmail.com

Order 576434 5/30/2019  
Your Name: sn

| Item #     | Description  | UOM         | Qty | Customer Price | Total |
|------------|--|-------------|-----|----------------|-------|
| XST1223    | Xstamper RECEIVED Window Title Stamp - Message Stamp - "RECEIVED" - 0.50" Impression Width x 1.63" Impression Length - 100000 Impression(s) - Red - Re | EA          | 1   | 11.85          | 11.85 |
| MMM684VAD2 | Post-it® Arrow Flags, 1/2" Wide, Assorted Colors - 0.50" - Arrow - "Blank and SIGN HERE" - Multicolor - Removable, Self-adhesive, Repositionable -     | 00252 EA/PK | 1   | 10.53          | 10.53 |

\$22.38

**Tax:** \$1.68

**Total:** \$24.06

**Amount Due: \$24.06**

# Black Rice & Luna LLP

710 H STREET  
CRESCENT CITY, CA

# INVOICE

Invoice # 64  
Date: 06/01/2019  
Due On: 06/30/2019

Del Norte County Fairgrounds Rec & Park Dist

## 00058-Del Norte County Fairgrounds Rec & Park Dist

### General

| Type    | Attorney | Date       | Notes   | Quantity | Rate     | Total    |
|---------|----------|------------|---|----------|----------|----------|
| Service | MR       | 05/22/2019 | Review May agenda and April minutes   | 0.20     | \$205.00 | \$41.00  |
| Service | MR       | 05/24/2019 | Phone call with W. Madden regarding various issues (agenda, administration, etc)          | 0.50     | \$205.00 | \$102.50 |
| Service | MR       | 05/24/2019 | Review "About Us" paragraph, provide W. Madden with resources regarding Brown Act and PRA | 0.30     | \$205.00 | \$61.50  |

**Total**                    **\$205.00**

### Detailed Statement of Account

#### Current Invoice

| Invoice Number                  | Due On     | Amount Due | Payments Received | Balance Due     |
|---------------------------------|------------|------------|-------------------|-----------------|
| 64                              | 06/30/2019 | \$205.00   | \$0.00            | \$205.00        |
| <b>Outstanding Balance</b>      |            |            |                   | <b>\$205.00</b> |
| <b>Total Amount Outstanding</b> |            |            |                   | <b>\$205.00</b> |

Please make all amounts payable to: Black Rice & Luna LLP

Please pay within 29 days.



Date: 6/12/19

Ad ID: 71212234

Time: 2:34 PM



312 H Street, Crescent City, CA 95531  
707-464-2141

Acct: 72351

Name: DN FAIRGROUNDS

Phone: 707-464-9556

Address: PO BOX 402

Receipt No:

E-Mail:

Client:

City: CRESCENT CITY

State: CA

Zip: 95531-

Ad Name: 71212234D

Reply Request:

Input Operator: JFORNOFFA

PO #

Start: Saturday, June 15, 2019

Issues: 2

Stopdate: Wednesday, June 19, 2019

Classification: 991 - Public Notices

Rate: CCLEG

Pay Type: BL

Copy Line: Del Norte County

Rep: Fornoff, Joni

Colors C M Y

Editions: COAS/

Tear Sheets:

**Del Norte County Fairgrounds  
Recreation and Park District  
Notice of Budget Hearing**

NOTICE IS HEREBY GIVEN THAT a hearing on the Preliminary Budget of the Del Norte County Fairgrounds Recreation and Park District for Fiscal Year 2019-2020 will be held on Tuesday, June 25, 2019 at 10:30 a.m. in the Fairgrounds Board Room located at 421 Highway 101 N., Crescent City, California, at which time any and all persons may appear and be heard respecting the same. Copies of the Preliminary Budget may be inspected online at the District's website, [dnofrpd.org](http://dnofrpd.org), or in person at the Fairgrounds office, 421 Highway 101 N., Crescent City, California.

Publish date: June 15 & 19, 2019 Ad#71212234

Ad shown is not actual print size

**Ad Pricing:**

|                |         |
|----------------|---------|
| Lines ...      | 19      |
| Depth ...      | 1.9     |
| Columns ...    | 2.0     |
| Ad Price:      | \$86.00 |
| Other Charges: | 1.5     |

Ad Total: \$87.50

Total Payments..... 0.00

|                          |                |
|--------------------------|----------------|
| <b>Total Amount Due:</b> | <b>\$87.50</b> |
|--------------------------|----------------|

**We appreciate your business!**

**Del Norte County Fairgrounds  
Recreation and Park District  
Notice of Budget Hearing**

NOTICE IS HEREBY GIVEN THAT a hearing on the Preliminary Budget of the Del Norte County Fairgrounds Recreation and Park District for Fiscal Year 2019-2020 will be held on Tuesday, June 25, 2019 at 10:30 a.m. in the Fairgrounds Board Room located at 421 Highway 101 N., Crescent City, California, at which time any and all persons may appear and be heard respecting the same. Copies of the Preliminary Budget may be inspected online at the District's website, [dncfrpd.org](http://dncfrpd.org), or in person at the Fairgrounds office, 421 Highway 101 N., Crescent City, California.

Publish date: June 15 & 19, 2019 Ad#71212234

**Ad shown is not actual print size**



Invoice 05-25-2019

to:  
DNCFRPD  
421 Hwy 101 North  
Crescent City, California 95531

- |                               |       |
|-------------------------------|-------|
| 1. Final 50% web design       | \$235 |
| 2. PDF Premium 1 site License | \$20  |

TOTAL DUE UPON RECEIPT \$255

Please make check payable to:  
Kurt Elzner  
99200 Winchuck River Road  
Brookings, OR 97415

Hello DigiGardin,

You sent a payment of **\$20.00 USD** to **Lever Technology LLC**  
([info@leverttechnology.com](mailto:info@leverttechnology.com))

It may take a few moments for this transaction to appear in your account.

**Merchant**

Lever Technology LLC

[info@leverttechnology.com](mailto:info@leverttechnology.com)**Instructions to merchant**

You haven't entered any instructions.

| Description  | Unit price  | Qty | Amount      |
|--|-------------|-----|-------------|
| PDF Embedder Premium - Single site license   | \$20.00 USD | 1   | \$20.00 USD |
| <b>Subtotal</b>  |             |     | \$20.00 USD |
| <b>Total</b>   |             |     | \$20.00 USD |
| <b>Payment</b>   |             |     | \$20.00 USD |
| Payment sent to <a href="mailto:info@leverttechnology.com">info@leverttechnology.com</a> |             |     |             |
| Payment sent from <a href="mailto:crashmap@me.com">crashmap@me.com</a>                   |             |     |             |
| <b>Funding Sources Used (Total)</b>  |             |     |             |
| ROGUE CREDIT UNION x-1863  |             |     | \$20.00 USD |

Invoice ID: 2e7bac6d8fdf5c5e6edc963f665c10d6

**Issues with this transaction?**

You have 180 days from the date of the transaction to open a dispute in the Resolution Center.

 Questions? Go to the Help Center at [www.paypal.com/help](http://www.paypal.com/help).

Please do not reply to this email. This mailbox is not monitored and you will not receive a response. For assistance, log in to your PayPal account and click **Help** in the top right corner of any PayPal page or please contact us toll free at 1-888-221-1161. You can receive plain text emails instead of HTML emails. To change your Notifications preferences, log in to your account, go to your Profile, and click **My settings**.

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PayPal PPX001066:1.1:3034186720bbe

**DONALD R. REYNOLDS, CPA**

P.O. BOX 994508  
e-mail: cpa@shasta.com  
REDDING, CA 96099-4508

(530) 246-2834

FAX

(530) 244-0331

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Invoice submitted to:  
DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARKS DISTRICT  
421 HIGHWAY 101 NORTH  
CRESCENT CITY, CA 95531

March 14, 2019

Invoice #27612

Second progress billing for annual audits of Del Norte County Fairgrounds Recreation and Park District at June 30, 2017 and 2018.

|                         | <u>Amount</u>       |
|-------------------------|---------------------|
| <b>Previous balance</b> | <b>\$1,558.23</b>   |
| <b>Total credits</b>    | <b>(\$1,558.23)</b> |
| Balance due             | <u>\$1,500.00</u>   |

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Invoice submitted to:  
DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARKS DISTRICT  
421 HIGHWAY 101 NORTH  
CRESCENT CITY, CA 95531

April 13, 2019

Invoice #27661

|                                  | <u>Amount</u>            |
|----------------------------------|--------------------------|
| <b>Total amount of this bill</b> | <b>\$22.19</b>           |
| <b>Previous balance</b>          | <b>\$1,500.00</b>        |
| Balance due                      | <u><u>\$1,522.19</u></u> |



# INVOICE STATEMENT

1776 TRIBUTE ROAD, SUITE 100  
 SACRAMENTO, CA 95815  
 916-263-6157

Statement Period: 5/31/2019 - 6/13/2019

Amount Due: \$190.00

Remit Payment By: 6/30/2019

Del Norte Co. Recreation & Park District  
 PO Box 402  
 Crescent City, CA 95531

| Invoice Date  | Invoice Number | Invoice Description                          | Invoice Amount | Balance |
|---|----------------|--|----------------|---------|
| 5/31/2019   | 047678         | 05/19 FlexNet                                | 165.00         | 165.00  |
|   | FN             | General Ledger Module                        | 25.00          |         |
|   | FN             | Accounts Payable Module                      | 25.00          |         |
|   | FN             | Accounts Receivable Module                   | 25.00          |         |
|   | FN             | Bank Rec Module                              | 15.00          |         |
|   | FN             | Timeshare                                    | 65.00          |         |
|   | FN             | User Charges - 1 users                       | 10.00          |         |
| 5/31/2019   | 047816         | 05/19 Accounting 4/28/19-05/25/19            | 25.00          | 25.00   |
|   | May            | May Hours - Bank Recs, Financials, JE, Recon | 25.00          |         |
| Totals for DN Parks District - Del Norte Co. Recreation & Park District |                |  | 190.00         | 190.00  |

Statement Totals for DN Parks District - Del Norte Co. Recreation & Park District

| Credit | Current | Over 30 | Over 60 | Over 90 |
|--------|---------|---------|---------|---------|
| 0.00   | 190.00  | 0.00    | 0.00    | 0.00    |



1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

**047678**

**5/31/2019**

**\$165.00**

05/19 FlexNet

Del Norte Co. Recreation & Park District  
 PO Box 402  
 Crescent City, CA 95531

| <b>Terms:</b> Due and payable upon receipt of invoice |            |              |               |
|---|------------|--------------|---------------|
| <b>Description</b>                                    | <b>Qty</b> | <b>Price</b> | <b>Amount</b> |
| General Ledger Module                                 | 1.00       | 25.00        | 25.00         |
| Accounts Payable Module                               | 1.00       | 25.00        | 25.00         |
| Accounts Receivable Module                            | 1.00       | 25.00        | 25.00         |
| Bank Rec Module                                       | 1.00       | 15.00        | 15.00         |
| Timeshare   | 1.00       | 65.00        | 65.00         |
| User Charges - 1 users                                | 1.00       | 10.00        | 10.00         |
| <b>Total Invoice:</b>                                 |            |              | <b>165.00</b> |



1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

**047816**

**5/31/2019**

**\$25.00**

05/19 Accounting 4/28/19-05/25/19

Del Norte Co. Recreation & Park District  
 PO Box 402  
 Crescent City, CA 95531

| <b>Terms:</b> Due and payable upon receipt of invoice |            |              |               |
|---|------------|--------------|---------------|
| <b>Description</b>                                    | <b>Qty</b> | <b>Price</b> | <b>Amount</b> |
| May Hours - Bank Recs, Financials, JE, Recon          | 0.50       | 50.00        | 25.00         |
| <b>Total Invoice:</b>                                 |            |              | <b>25.00</b>  |



**DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK DISTRICT**

**Mailing Address: P. O. Box 402, Crescent City, CA, 95531**

**MINUTES**

**SPECIAL MEETING**

*Tuesday, May 28, 2019 at 10:30 a.m.*

Meeting Location: Del Norte Fairgrounds Board Room, 421 Highway 101 North, Crescent City, CA

**BOARD OF DIRECTORS**

Steven Westbrook – President  
Doug Wakefield – Vice President  
Sabina Renner – Secretary  
Rich Wier - Director  
Robyn Holt - Director

Present: Steven Westbrook – President  
Doug Wakefield – Vice President  
Sabina Renner – Secretary  
Rich Wier – Director

Absent: Robyn Holt – Director

Others Present: Wilma Madden, DNCFRPD Administration  
Kim Floyd, CEO, 41<sup>st</sup> District Agricultural Association  
Rich Taylor, Director 41<sup>st</sup> DAA  
Kim Haban, Director 41<sup>st</sup> DAA

**1. 10:30 a.m. Call the meeting to order and take roll.**

- COMMENT PERIOD: Members of the public may address the Board of Directors on matters that are within the authority and jurisdiction of the Board. If you are addressing the Board regarding a matter listed on the agenda, you may be asked to hold your comments until the Board takes up that matter. For matters not on the agenda, The Board cannot comment or otherwise consider a Public Comment matter until such items have been properly noticed for a future meeting agenda.

*The Meeting was called to order at 10:30am by President Westbrook. Silent roll call was taken. There were no comments received from the public.*

- 2. Consent Agenda:** (Discussion/Action by the Board) All items on the Consent Agenda are to be approved in one motion unless a Board Member requests separate action on a specific item.
- Approve expenditures processed for payment since the meeting of April 23, 2019.
  - Approve Minutes from Special Meeting of April 23, 2019.
  - Approve Financial Statements received since the meeting of April 23, 2019.

*There was no public comment regarding the Consent Agenda. Director Wakefield indicated he had no comments on the minutes since he was not present for that meeting. Director Renner moved to approve the Consent Agenda as presented. Director Wakefield seconded the motion, which carried on a polled vote 4 ayes, 0 noes and 1 absent.*

### **3. New Business:**

- a. Discussion and consideration of approval of the Annual Audit for Fiscal Year ending June 30, 2017 prepared for the District by Donald R. Reynolds, Certified Public Accountant. Take action as necessary and appropriate.

*Director Wier requested it be tabled until next month to allow inclusion of the Annual Audit for the Fiscal Year ending June 30, 2018. Item was tabled.*

- b. Discussion and consideration of approval of a disbursement of funds in an amount not to exceed \$200,000 to the 41<sup>st</sup> District Agricultural Association. Receive a verbal report from Kim Floyd, CEO of the 41<sup>st</sup> District Agricultural Association on the status of infrastructure projects. Ms. Floyd will also present documentation pertaining to the actual request for disbursement of funds and the status of projects. Take action as necessary and appropriate.

*Ms. Floyd made a presentation regarding the request and handed out a spreadsheet providing detail of the expenses to date and the expenses planned. The actual amount requested for disbursement is \$136,000, which will get the 41st DAA through September for the planned projects. Director Wakefield asked if this included the \$3,000 for the concrete arriving tomorrow. Ms. Floyd responded it did not, but will be included in actual expenses for the month of May. Ms. Floyd commented on other small expenses, such as disposal fees for the small dumpster used for the homeless camp cleanup. She indicated they were working hard to keep costs down as much as possible. There were no comments from the public. Director Wakefield state he was inclined to provide the \$136,000, knowing they could make an additional request, if necessary. President Westbrook commented that the District's next quarter begins in July, so a new request could be made after that. Director Wier commented on the need for funds. Ms. Floyd commented that she is working with CFSA on improving the spreadsheet. Director Westbrook asked that future requests include more detail on the projects and how the disbursement requests are allocated and used for each. Ms. Floyd responded she is working with CFSA on a revised spreadsheet format that provides more detail. Director Wier commented on the working relationship with 41st DAA board and the separation has lessened the amount of communication between the two boards. He added that the 41st DAA is doing a great job. Director Renner commented on how she missed the extra communication with that Board also. Ms. Floyd explained that the 41st DAA board packet included an explanation of the project expenses. Director Renner asked that information be included in their packet in the future. Ms. Floyd indicated she would provide that detail in the future. President Westbrook added that information is helpful. Rich Taylor commented it was not the 41st DAA that had wanted the separation. Director Wakefield moved to approve disbursement of funds in the amount of \$136,000.00. Director Renner seconded the motion, which carried by avpolled vote of 4 ayes, 0 noes, 0 abstentions, and 1 absence.*

### **4. Old Business:**

- a. Discussion and consideration of adoption of **Resolution 2019-01** entitled A RESOLUTION OF THE BOARD OF DIRECTORS OF THE DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK DISTRICT SETTING THE DATE, TIME AND LOCATION FOR REGULAR MEETINGS. Take action as necessary and appropriate. NOTE:

This item was tabled at the previous meeting to allow comment and action by the full Board of Directors.

*Director Renner moved to approve the adoption of RESOLUTION 2019-01. The motion was seconded by Director Wakefield and carried by a polled vote of 4 ayes, 0 noes, 0 abstentions, and 1 absence. President Westbrook then commented they could set up an adhoc committee to further review potential days and times for better coordination with 41st DAA meetings for the exchange of information. Following a brief discussion, the Board of Directors decided to wait on an adhoc committee until the June 27 41st DAA meeting, at which state officials will be present. The Board further concluded they should hold their regular meeting on June 25 and post a special meeting agenda for the Directors to meet with state officials on June 27.*

- b. Review the **Financial and Accounting Policies and Procedures** document of the Del Norte County Fairgrounds Recreation and Park District, dated November 17, 2015, for possible amendments to the document. Give direction to staff on possible amendments and return the amended document to the Board for further review and adoption at a future meeting. Take action as necessary and appropriate. NOTE: This item was continued from the prior meeting to allow the full Board of Directors to review the document in order to provide comments or suggest changes. A full copy of the **Financial and Accounting Policies and Procedures** document may be viewed as part of the prior agenda.

*This item was tabled until next month's meeting.*

- c. Receive a verbal report from Wilma Madden on the status of the creation of a separate website for the District by Kurt of Digi-gardin. Provide input to staff on work done to date and any items the Board members still envision being included on the website for public access. Take action as necessary and appropriate.

*Ms. Madden reported that the website is up and running, but small changes may still be made. The agenda for this meeting was posted to the District's website this month, rather than the 41<sup>st</sup> DAA website. The district's web address is [dncfrpd.org](http://dncfrpd.org). The site could use more photos if anyone has any available. The website also includes a link to 41st DAA website*

## **5. Committee Reports:**

- a. **Finance Committee** – Discussion and consideration of scheduling a meeting of the Finance Committee, including, but not limited to a potential closed session discussion of preparation of the budget for the upcoming fiscal year. Determine date, time, and location of the meeting. Take action as necessary and appropriate.

*It was pointed out that Director Wier and Director Holt are the appointed members. Ms. Madden will call both Directors to set date and time then do an agenda. The Budget for next year will be discussed. A brief discussion of the potential amount to include in the budget for allocation to 41st DAA, which could remain at \$300,000 again.*

- 6. Board Comments:** Members of the Board of Directors may comment on District business, request clarification, information or that items be included in future agendas. No action will be taken, but direction may be given to staff and items scheduled for future agendas.

*There were no additional board comments.*

**7. Adjournment:** Adjourn to the next Regular Session meeting on Tuesday, June 25, 2019 at 10:30 a.m. at the Del Norte Fairgrounds Board Room.

*The Meeting was adjourned at 11:52a.m.*

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

Del Norte County Fairgrounds Recreation & Park District

**DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK DISTRICT**

**Mailing Address: P. O. Box 402, Crescent City, CA, 95531**

**MINUTES**

**SPECIAL MEETING**

Wednesday, May 30, 2019 at 3:30 p.m.

Meeting Location: Del Norte Fairgrounds Board Room, 421 Highway 101 North, Crescent City, CA

**BOARD OF DIRECTORS**

Steven Westbrook – President  
Doug Wakefield – Vice President  
Sabina Renner – Secretary  
Rich Wier - Director  
Robyn Holt - Director

Present: Doug Wakefield – Vice President  
Sabina Renner – Secretary  
Robyn Holt – Director  
Rich Wier – Director

Absent: Steven Westbrook – President

Others Present: Wilma Madden, DNCFRPD Administration

**1. 3:30 p.m. Call the meeting to order and take roll.**

- **COMMENT PERIOD:** Members of the public may address the Board of Directors on matters that are within the authority and jurisdiction of the Board. If you are addressing the Board regarding a matter listed on the agenda, you may be asked to hold your comments until the Board takes up that matter. For matters not on the agenda, The Board cannot comment or otherwise consider a Public Comment matter until such items have been properly noticed for a future meeting agenda.

*Vice President Wakefield called the meeting to order at 3:35 p.m. Silent roll call was taken. There were no comments from the public.*

- 2. Consent Agenda:** (Discussion/Action by the Board) All items on the Consent Agenda are to be approved in one motion unless Board Member requests separate action on a specific item.
- a. Approve Minutes from Special Meeting of May 29, 2019.

*Director Renner moved to approve the Consent Agenda as presented. Director Holt seconded the motion, which carried on a polled vote of 4 ayes, 0 noes, 0 abstain, 1 absence.*

- 3. Board Comments:** Members of the Board of Directors may comment on District business, request clarification, information or that items be included in future agendas. No action will be taken, but direction may be given to staff and items scheduled for future agendas.

*There were no comments from the Board of Directors*

4. **Adjournment:** Adjourn to the next Regular Session meeting on Tuesday, June 25, 2019 at 10:30 a.m. at the Del Norte Fairgrounds Board Room.

*Meeting adjourned at 3:40 p.m.*

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

Del Norte County Fairgrounds Recreation & Park District

**DEL NORTE COUNTY FAIR, 41ST DAA**  
**Recreational & Park District**  
**BALANCE SHEET**  
**May-19**

|  | <u>18/19</u>            | <u>17/18</u>    |
|--|-------------------------|-----------------|
| <b>ASSETS</b>                            |                         |                 |
| <b>ASSETS</b>                            |                         |                 |
| Cash - Central Coast CU Checking Members | 247,512                 | 0               |
| Cash - Central Coast CU Savings          | 50                      | 0               |
| Accounts Receivable                      | 0                       | 0               |
| Deferred Charges                         | 0                       | 0               |
| Cash - County of Del Norte               | <u>1,422,936</u>        | <u>0</u>        |
| <b>TOTAL ASSETS</b>                      | <u><u>1,670,498</u></u> | <u><u>0</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>          |                         |                 |
| <b>LIABILITIES</b>                       |                         |                 |
| Accounts Payable/WC Payable              | 0                       | 0               |
| Designated Reserve - Co of Del Norte     | 834,111                 | 0               |
| Funds Bal Available - Co of Del Nort     | <u>588,826</u>          | <u>0</u>        |
| <b>TOTAL LIABILITIES</b>                 | <u><u>1,422,936</u></u> | <u><u>0</u></u> |
| <b>EQUITY</b>                            |                         |                 |
| Net Resources - Rec & Park District      | 500,438                 | 0               |
| Net Income                               | <u>(252,876)</u>        | <u>0</u>        |
| <b>TOTAL EQUITY</b>                      | <u><u>247,562</u></u>   | <u><u>0</u></u> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <u><u>1,670,498</u></u> | <u><u>0</u></u> |

# AP Payments Check Register

Del Norte Parks and Recreation  
Renee

Thursday, June 13, 2019 12:45:35PM  
Page 1

| Reference       | Date       | Vendor  | Vendor Description                    | Net Pay    | Merge # |
|-----------------|------------|---------|---------------------------------------|------------|---------|
| 2090            | 5/28/2019  | CFSA    | California Fair Services Authority    | 227.50     | 7       |
| 2091            | 5/29/2019  | 41stDAA | 41st District Agriculture Association | 136,000.00 | 8       |
| 2089            | 5/28/2019  | BLARIC  | Black & Rice LLP                      | 184.50     | 9       |
| 2088            | 5/28/2019  | WiMadd  | Wilma Madden                          | 293.50     | 10      |
| <hr/>           |            |         |                                       |            |         |
| Total Payments: | 4          |         |                                       |            |         |
| Total Amount:   | 136,705.50 |         |                                       |            |         |

**DEL NORTE COUNTY FAIR, 41ST DAA**  
**RECREATIONAL & PARK DISTRICT**  
**Statement of Operations**  
**May 31, 2019**

|                              | <b>Acct.<br/>No.</b> | <b>Current YTD<br/>5/31/2019</b> | <b>Budget<br/>18/19</b> | <b>Balance of<br/>Budget</b> | <b>% Used<br/>18/19</b> |
|------------------------------|----------------------|----------------------------------|-------------------------|------------------------------|-------------------------|
| <b>REVENUES:</b>             |                      |                                  |                         |                              |                         |
| Sales Tax Revenues           | RECS                 | -                                | 502,264                 | 502,264                      | 0%                      |
| <b>TOTAL REVENUES</b>        |                      | <b>-</b>                         | <b>502,264</b>          | <b>502,264</b>               | <b>0%</b>               |
| <b>EXPENSES:</b>             |                      |                                  |                         |                              |                         |
| Administrative Expenditures  | RECA                 | 16,876                           | 27,000                  | 10,124                       | 63%                     |
| Prior Year Expenditures      | RECP                 | -                                | -                       | -                            | 0%                      |
| Capital Expenditures         | RECC                 | -                                | -                       | -                            | 0%                      |
| Other operating Expenditures | RECO                 | 236,000                          | 250,000                 | 14,000                       | 94%                     |
| <b>TOTAL EXPENSES</b>        |                      | <b>252,876</b>                   | <b>277,000</b>          | <b>24,124</b>                | <b>91%</b>              |
| <b>TOTAL NET GAIN/LOSS</b>   |                      | <b>(252,876)</b>                 | <b>225,264</b>          | <b>478,140</b>               | <b>-112%</b>            |

**Detail of Expenditures**

|  | <b>Acct.<br/>No.</b> | <b>Current YTD<br/>5/31/2019</b> | <b>Budget<br/>18/19</b> | <b>Balance of<br/>Budget</b> | <b>% of Used<br/>18/19</b> |
|--|----------------------|----------------------------------|-------------------------|------------------------------|----------------------------|
| <b>ADMINISTRATION EXPENSE</b>                  |                      |                                  |                         |                              |                            |
| Insurance Fees                                 | 60000-11-900         | -42                              | 2,000                   | 2,042                        | -2%                        |
| Other Expenses                                 | 65000-11-900         | 7,460                            | 0                       | (7,460)                      | 0%                         |
| Professional Services                          | 69000-11-900         | 9,458                            | 20,000                  | 10,542                       | 47%                        |
| Audit Expenses                                 | 69030-11-900         | 0                                | 5,000                   | 5,000                        | 0%                         |
| <b>TOTAL ADMINISTRATION EXPENSE</b>            |                      | <b>16,876</b>                    | <b>27,000</b>           | <b>10,124</b>                | <b>63%</b>                 |
| <b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b> |                      |                                  |                         |                              |                            |
| Prior Year Expense Adjustment                  | 80000-00-900         | 0                                | 0                       | 0                            | 0%                         |
| <b>TOTAL PRIOR YEAR OPERATING EXPENSE</b>      |                      | <b>-</b>                         | <b>-</b>                | <b>-</b>                     | <b>0%</b>                  |
| <b>MAINTENANCE &amp; GENERAL OPERATIONS</b>    |                      |                                  |                         |                              |                            |
| <b>CAPITAL EXPENDITURE (LIST)</b>              |                      |                                  |                         |                              |                            |
| Capital Expenditures                           | 91200-00-900         | 0                                | 0                       | 0                            | 0%                         |
| <b>TOTAL CAPITAL EXPENDITURES</b>              |                      | <b>-</b>                         | <b>-</b>                | <b>-</b>                     | <b>0%</b>                  |
| <b>OTHER OPERATING EXPENSE</b>                 |                      |                                  |                         |                              |                            |
| Other Operating Expense                        | 94500-00-900         | 236,000                          | 250,000                 | 14,000                       | 0%                         |
| <b>TOTAL OTHER OPERATING EXPENSE</b>           |                      | <b>236,000</b>                   | <b>250,000</b>          | <b>14,000</b>                | <b>94%</b>                 |

Del Norte Fairgrounds Trust  
**Balance Sheet**  
May 31, 2019

**Unaudited**

**ASSETS**

|               |                            |                     |
|---------------|----------------------------|---------------------|
| 638 010 00000 | Cash Del Norte Fairgrounds | 1,422,936.22        |
|               | Total Assets               | <u>1,422,936.22</u> |

**LIABILITIES AND FUND EQUITY**

|               |                                   |                     |
|---------------|-----------------------------------|---------------------|
| 638 010 07100 | Fund Balance Available            | 588,825.64          |
| 638 010 07110 | Designated Reserve                | 834,110.58          |
|               | Total Liabilities and Fund Equity | <u>1,422,936.22</u> |





G/L Transactions Listing - In Functional Currency (GLPTLS1)

Include Accounts With No Activity [No]  
 Include Balances and Net Changes [Yes]  
 Include Posting Seq. and Batch-Entry [Yes]  
 Include Trans. Optional Fields [No]  
 From Year - Period [2019 - 01] To [2019 - 11]  
 Sort By [Fund]  
 Sort Transactions By Date [No]  
 From Fund [638] To [638]  
 From Account Group [ ] To [ZZZZZZZZZZZZ]  
 Last Year Closed 2018  
 Last Posting Sequence 22525  
 Use Rolled Up Amounts [No]  
 Date Doc. Date

| Account Number/Year/Prd. | Source | Doc. Date  | Description/Reference                               | Posting Seq. | Batch-Entry | Debits    | Credits  | Net Change | Balance      |
|--------------------------|--------|------------|---|--------------|-------------|-----------|----------|------------|--------------|
| 638-010-00000            |        |            | Cash - Del Norte Fairgrounds                        |              |             |           |          |            | 740,118.10   |
| 2019                     |        |            |   |              |             |           |          |            |              |
| 01                       | GL-CR  | 7/30/2018  | DEPOSIT   | 21582        | 23536-1     | 62,688.39 |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 01: |              |             |           |          | 62,688.39  | 802,806.49   |
| 02                       | GL-CR  | 8/29/2018  | DEPOSIT   | 21700        | 23656-1     | 60,093.99 |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 02: |              |             |           |          | 60,093.99  | 862,900.48   |
| 03                       | GL-CR  | 9/27/2018  | DEPOSIT   | 21810        | 23771-1     | 64,822.76 |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 03: |              |             |           |          | 64,822.76  | 927,723.24   |
| 04                       | GL-CR  | 10/30/2018 | DEPOSIT   | 21933        | 23895-1     | 90,103.81 |          |            |              |
| 04                       | GL-TR  | 10/23/2018 | TRANSFER  | 21908        | 23872-1     |           | 3,182.42 |            |              |
| 04                       | GL-TR  | 10/23/2018 | TRANSFER  | 21954        | 23920-1     | 6,364.84  |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 04: |              |             |           |          | 93,286.23  | 1,021,009.47 |
| 06                       | GL-CR  | 12/3/2018  | DEPOSIT   | 22018        | 23984-1     | 37,495.96 |          |            |              |
| 06                       | GL-CR  | 12/28/2018 | DEPOSIT   | 22087        | 24055-1     | 78,148.29 |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 06: |              |             |           |          | 115,644.25 | 1,136,653.72 |
| 07                       | GL-CR  | 1/28/2019  | DEPOSIT   | 22178        | 24151-1     | 72,304.01 |          |            |              |
| 07                       | GL-TR  | 1/11/2019  | TRANSFER  | 22174        | 24147-1     | 4,329.21  |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 07: |              |             |           |          | 76,633.22  | 1,213,286.94 |
| 08                       | GL-CR  | 2/28/2019  | DEPOSIT   | 22281        | 24258-1     | 27,503.55 |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 08: |              |             |           |          | 27,503.55  | 1,240,790.49 |
| 09                       | GL-CR  | 3/28/2019  | DEPOSIT   | 22353        | 24334-1     | 71,649.22 |          |            |              |
|                          |        |            | Net Change and Ending Balance for Fiscal Period 09: |              |             |           |          | 71,649.22  | 1,312,439.71 |
| 10                       | GL-CR  | 4/29/2019  | DEPOSIT   | 22436        | 24423-1     | 62,810.84 |          |            |              |

G/L Transactions Listing - In Functional Currency (GLPTLS1)

| Account Number/<br>Year/<br>Prd. | Source | Doc. Date  | Description/<br>Reference                           | Posting Seq. | Batch-Entry | Debits     | Credits   | Net Change | Balance      |
|----------------------------------|--------|------------|---|--------------|-------------|------------|-----------|------------|--------------|
| 10                               | GL-TR  | 4/10/2019  | TRANSFER  | 22439        | 24426-1     | 4,421.12   |           |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 10: |              |             |            |           | 67,231.96  | 1,379,671.67 |
|                                  |        |            | Totals: Cash - Del Norte Fairgrounds 2019           |              |             | 642,735.99 | 3,182.42  | 639,553.57 | 1,379,671.67 |
| 638-010-07100<br>2019            |        |            | Fund Balance Available                              |              |             |            |           |            | -107,273.13  |
| 01                               | GL-CR  | 7/30/2018  | Auth No: 76218<br>Fairgrounds s/t                   | 21582        | 23536-1     |            | 43,881.87 |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 01: |              |             |            |           | -43,881.87 | -151,155.00  |
| 02                               | GL-CR  | 8/29/2018  | Auth No: 76436<br>Fairgrounds add-on tax            | 21700        | 23656-1     |            | 42,065.79 |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 02: |              |             |            |           | -42,065.79 | -193,220.79  |
| 03                               | GL-CR  | 9/27/2018  | Auth No: 76657<br>Fairgrounds add-on tax            | 21810        | 23771-1     |            | 45,375.93 |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 03: |              |             |            |           | -45,375.93 | -238,596.72  |
| 04                               | GL-CR  | 10/30/2018 | Auth No: 76874<br>Fairgrounds s/t 8/18              | 21933        | 23895-1     |            | 63,072.67 |            |              |
| 04                               | GL-TR  | 10/23/2018 | Trans No: 30763<br>1st qtr 18/19 INTEREST           | 21908        | 23872-1     | 3,182.42   |           |            |              |
| 04                               | GL-TR  | 10/23/2018 | Trans No: 30813<br>1st qtr. INT APPORT CO           | 21954        | 23920-1     |            | 3,182.42  |            |              |
| 04                               | GL-TR  | 10/23/2018 | Trans No: 30814<br>1ST QTR INTEREST APPOR           | 21954        | 23920-1     |            | 3,182.42  |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 04: |              |             |            |           | -66,255.09 | -304,851.81  |
| 06                               | GL-CR  | 12/3/2018  | Auth No: 77101<br>Fairgrounds add-on tax            | 22018        | 23984-1     |            | 26,247.17 |            |              |
| 06                               | GL-CR  | 12/28/2018 | Auth No: 77248<br>Fairgrounds s/t                   | 22087        | 24055-1     |            | 54,703.80 |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 06: |              |             |            |           | -80,950.97 | -385,802.78  |
| 07                               | GL-CR  | 1/28/2019  | Auth No: 77446<br>Fairgrounds s/t                   | 22178        | 24151-1     |            | 50,612.81 |            |              |
| 07                               | GL-TR  | 1/11/2019  | Trans No: 31052<br>2ND QTR INTEREST APPOR           | 22174        | 24147-1     |            | 4,329.21  |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 07: |              |             |            |           | -54,942.02 | -440,744.80  |
| 08                               | GL-CR  | 2/28/2019  | Auth No: 77659<br>Fairgrounds s/t                   | 22281        | 24258-1     |            | 19,252.49 |            |              |
|                                  |        |            | Net Change and Ending Balance for Fiscal Period 08: |              |             |            |           | -19,252.49 | -459,997.29  |

G/L Transactions Listing - In Functional Currency (GLPTLS1)

| Account Number/<br>Year/<br>Prd.           | Source | Doc. Date  | Description/<br>Reference                                  | Posting Seq. | Batch-Entry | Debits          | Credits           | Net Change         | Balance            |  |  |
|--|--------|------------|--|--------------|-------------|-----------------|-------------------|--------------------|--------------------|--|--|
| 09   | GL-CR  | 3/28/2019  | Auth No: 77831<br>1/19                                     | 22353        | 24334-1     |                 | 50,154.45         |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 09:</b> |              |             |                 |                   | -50,154.45         | -510,151.74        |  |  |
| 10   | GL-CR  | 4/29/2019  | Auth No: 78050<br>Fairgrounds s/t                          | 22436        | 24423-1     |                 | 43,967.59         |                    |                    |  |  |
| 10   | GL-TR  | 4/10/2019  | Trans No: 31305<br>INTEREST 3RD QTR 18/19                  | 22439        | 24426-1     |                 | 4,421.12          |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 10:</b> |              |             |                 |                   | -48,388.71         | -558,540.45        |  |  |
| <b>Totals: Fund Balance Available 2019</b> |        |            |  |              |             | <b>3,182.42</b> | <b>454,449.74</b> | <b>-451,267.32</b> | <b>-558,540.45</b> |  |  |
|  |        |            |  |              |             |                 |                   |                    | -632,844.97        |  |  |
| <b>638-010-07110<br/>2019</b>              |        |            | <b>Designated Reserve</b>                                  |              |             |                 |                   |                    |                    |  |  |
| 01   | GL-CR  | 7/30/2018  | Auth No: 76218<br>Fairgrounds s/t                          | 21582        | 23536-1     |                 | 18,806.52         |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 01:</b> |              |             |                 |                   | -18,806.52         | -651,651.49        |  |  |
| 02   | GL-CR  | 8/29/2018  | Auth No: 76436<br>Fairgrounds add-on tax                   | 21700        | 23656-1     |                 | 18,028.20         |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 02:</b> |              |             |                 |                   | -18,028.20         | -669,679.69        |  |  |
| 03   | GL-CR  | 9/27/2018  | Auth No: 76657<br>Fairgrounds add-on tax                   | 21810        | 23771-1     |                 | 19,446.83         |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 03:</b> |              |             |                 |                   | -19,446.83         | -689,126.52        |  |  |
| 04   | GL-CR  | 10/30/2018 | Auth No: 76874<br>Fairgrounds s/t 8/18                     | 21933        | 23895-1     |                 | 27,031.14         |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 04:</b> |              |             |                 |                   | -27,031.14         | -716,157.66        |  |  |
| 06   | GL-CR  | 12/3/2018  | Auth No: 77101<br>Fairgrounds add-on tax                   | 22018        | 23984-1     |                 | 11,248.79         |                    |                    |  |  |
| 06   | GL-CR  | 12/28/2018 | Auth No: 77248<br>Fairgrounds s/t                          | 22087        | 24055-1     |                 | 23,444.49         |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 06:</b> |              |             |                 |                   | -34,693.28         | -750,850.94        |  |  |
| 07   | GL-CR  | 1/28/2019  | Auth No: 77446<br>Fairgrounds s/t                          | 22178        | 24151-1     |                 | 21,691.20         |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 07:</b> |              |             |                 |                   | -21,691.20         | -772,542.14        |  |  |
| 08   | GL-CR  | 2/28/2019  | Auth No: 77659<br>Fairgrounds s/t                          | 22281        | 24258-1     |                 | 8,251.06          |                    |                    |  |  |
|  |        |            | <b>Net Change and Ending Balance for Fiscal Period 08:</b> |              |             |                 |                   | -8,251.06          | -780,793.20        |  |  |
| 09   | GL-CR  | 3/28/2019  | Auth No: 77831<br>1/19                                     | 22353        | 24334-1     |                 | 21,494.77         |                    |                    |  |  |

G/L Transactions Listing - In Functional Currency (GLPTLS1)

| Account Number/Year/Prd. | Source | Doc. Date | Description/Reference                               | Posting Seq. | Batch-Entry | Debits     | Credits    | Net Change  | Balance     |
|--------------------------|--------|-----------|---|--------------|-------------|------------|------------|-------------|-------------|
|                          |        |           | Net Change and Ending Balance for Fiscal Period 09: |              |             |            |            | -21,494.77  | -802,287.97 |
| 10                       | GL-CR  | 4/29/2019 | Auth No: 78050                                      | 22436        | 24423-1     |            | 18,843.25  |             |             |
|                          |        |           | Fairgrounds s/t                                     |              |             |            |            |             |             |
|                          |        |           | Net Change and Ending Balance for Fiscal Period 10: |              |             |            |            | -18,843.25  | -821,131.22 |
|                          |        |           | Totals: Designated Reserve 2019                     |              |             | 0.00       | 188,286.25 | -188,286.25 | -821,131.22 |
|                          |        |           | Report Totals:                                      |              |             | 645,918.41 | 645,918.41 | 0.00        | 0.00        |

3 accounts printed

**AUDITOR OF DEL NORTE COUNTY**  
**THE TREASURER OF DEL NORTE COUNTY, CRESCENT CITY, CA. HAS RECEIVED OF**  
**AUDITOR-CONTROLLER.**

**Department:** AUDITOR-CONTROLLER

**Authorization No:** 78274

**By:** ST CKS

**Date:** 5/30/2019

**Cash:** 0.00

**Check:** 43,811.55


**TOTAL:** 43,811.55

| ACCOUNT       | DEBIT     | CREDIT    | DESCRIPTION                  |
|---------------|-----------|-----------|------------------------------|
| 110-010-00000 | 547.00    | 0.00      | Cash - Children's Trust      |
| 638-010-00000 | 43,264.55 | 0.00      | Cash - Del Norte Fairgrounds |
| 110-279-90820 | 0.00      | 547.00    | 18/19                        |
| 638-010-07100 | 0.00      | 30,285.19 | Fairgrounds s/t              |
| 638-010-07110 | 0.00      | 12,979.36 | Fairgrounds s/t              |
| <b>TOTAL:</b> | 43,811.55 | 43,811.55 |                              |

BARBARA LOPEZ, TREASURER

CLINTON SCHAAD, AUDITOR

BY:   
 DEPUTY

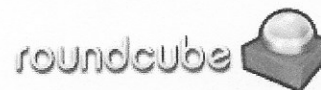
BY:   
 DEPUTY



|  | Year End Estimates<br>2018-19 | Budget<br>2019-20 |
|--|-------------------------------|-------------------|
| Sales Tax Revenue                        | 484,619.76                    | 490,000.00        |
| Interest Income                          | 15,932.75                     | 15,000.00         |
| Total Revenues                           | \$ 500,552.51                 | \$ 505,000.00     |
| Expenditures                             |                               |                   |
| Administrative                           | 21,030.00                     | 25,000.00         |
| Other Operating Expenditures (41st DAA)  | 236,000.00                    | 250,000.00        |
| Total Expenditures                       | \$ 312,662.00                 | \$ 325,000.00     |
| Beginning Cash                           | \$ 1,240,568.10               | \$ 1,409,458.61   |
| Net Revenues over Expenditures           | \$ 187,890.51                 | \$ 180,000.00     |
| Ending Cash                              | \$ 1,428,458.61               | \$ 1,589,458.61   |
| Current Reserve Funding - 30% of Revenue | -                             | \$ 201,265.61     |
| Prior Year Reserves                      | \$ 632,844.97                 | 632,844.97        |
| Total Restricted Funds                   | \$ 632,844.97                 | \$ 834,110.58     |
| Net Cash Available - Unrestricted        | \$ 795,613.64                 | \$ 755,348.03     |



Subject **CASH FLOW PLAN 2019.ods**  
From Kim Floyd <kfloyd@dnfair.org>  
Cc wmadden@dncfrpd.org <wmadden@dncfrpd.org>  
Date 2019-06-18 12:25



- 
- CASH FLOW PLAN 2019.pdf (~230 KB)
- 

Good Morning Rec and Parks Board,

Please see attached work flow chart. I have changed the May estimates to actuals. I foresee June being higher than projected because of recent breakdowns on equipment as well as grounds maintenance to the rodeo arena and the increase in property insurance. When building your budget I would project a 20% increase because of the rising costs of security, insurance and maintenance issues. So based on this projection with no wiggle room we currently are projected to need around \$281,000 this year but will more than likely be closer to \$300,000 by the end of the year. If you have any questions please let me know.

Thank you,

Kim



**Del Norte COUNTY FAIR USING TAX FUNDS  
CASH FLOW PLAN – 2019**

|  | Actual<br>Jan-19 | Projected<br>Feb-19 | Projected<br>Mar-19 | Projected<br>Apr-19 | Projected<br>May-19 | Projected<br>Jun-19 | Projected<br>Jul-19 | Projected<br>Aug-19 | Projected<br>Sep-19 | Projected<br>Oct-19 | Projected<br>Nov-19 | Projected<br>Dec-19 | TOTAL<br>2019 | RUNNING BUDGET COMPARISON |                   |        |       |
|--|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------------|-------------------|--------|-------|
|  |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               | BUDGETED<br>2019          | PROJECTED<br>2019 | VAR \$ | VAR % |
| <b>BEGINNING OPERATING RESERVE, ACCT 29100</b> |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| <b>REVENUE EARNED</b>                          |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| State Allocation (Local Base Allocation Only)  |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Sale Tax Funds                                 | 100000           |                     |                     |                     | 136000              |                     |                     |                     | 71800               |                     |                     |                     | 307800        | 300,000                   | 299200            |        |       |
| <u>Operating Revenue</u>                       |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Admissions to Grounds                          |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Commercial Space                               |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Concessions                                    |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Exhibits                                       |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Horse Show                                     |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Entertainment Revenue                          |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Interim Attractions                            |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Miscellaneous Fair                             |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Interim Revenue                                |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Prior Year Revenue Adjustment                  |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Other Operating Revenue                        |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| <b>TOTAL OPERATING REVENUE</b>                 |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| <b>TOTAL AVAILABLE FUNDS</b>                   |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| <b>EXPENSES INCURRED</b>                       |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| <u>Operating Expenses</u>                      |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Administration                                 | 10188            | 962                 | 9044                | 6277                | 2925                | 8000                | 8000                | 8000                | 7000                | 6500                | 6500                | 5500                | 78896         | 89,000                    |                   |        |       |
| Maintenance & General Operations               | 9105             | 11873               | 12394               | 9018                | 14268               | 15000               | 20000               | 30000               | 15000               | 12000               | 10000               | 9300                | 167958        | 176,300                   |                   |        |       |
| Publicity                                      |                  |                     |                     |                     |                     |                     | 7000                | 5000                |                     |                     |                     |                     | 12000         | 12,000                    |                   |        |       |
| Attendance Operations                          |                  |                     | 500                 |                     |                     |                     | 7000                | 6000                |                     |                     |                     |                     | 13500         | 13,500                    |                   |        |       |
| Miscellaneous Fair                             |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Interim Expense                                |                  |                     | 3500                | 4900                |                     |                     |                     |                     |                     |                     |                     |                     | 8400          | 8,400                     |                   |        |       |
| Premium Expense                                |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Exhibit Expense                                |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Horse Show                                     |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Fair Entertainment Expense                     |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Interim Entertainment Expense                  |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Equipment (Funded by Fair)                     |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Prior Year Expense Adjustment                  |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Cash (over/under)                              |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| Capital Expenditures (Funded by Fair)          |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |
| <b>TOTAL EXPENSES INCURRED</b>                 | 19293            | 12835               | 25438               | 20195               | 17193               | 23000               | 42000               | 49000               | 22000               | 18500               | 16500               | 14800               | 280754        | 299,200                   |                   |        |       |
| <b>ENDING OPERATING RESERVE, ACCT 29100</b>    |                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |               |                           |                   |        |       |

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
FINANCIAL STATEMENTS  
For the Year Ended June 30, 2017**

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**For the Year Ended June 30, 2017**

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**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
FOR THE YEAR ENDED June 30, 2017  
BOARD OF DIRECTORS  
(As of report date)**

Richard Wier ..... President  
Doug Wakefield ..... Vice President  
Robin Holt..... Director  
Sabina Renner..... Director  
Steve Westbrook..... Director

# *Donald R. Reynolds*

Certified Public Accountant

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Del Norte County Fairgrounds Recreation and Parks District  
Crescent City, California

### **Report On the Financial Statements**

I have audited the accompanying consolidated financial statements of Del Norte County Fairgrounds Recreation and Parks District (District), which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

P.O. Box 994508, California 96099-4508 \* (530) 246-AUDIT (2834) \* FAX (530) 244-0331

## Opinion

In my opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Del Norte County Fairgrounds Recreation and Parks District as of June 30, 2017, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has elected to omit the Management's Discussion and Analysis.



Donald R. Reynolds,  
Certified Public Accountant  
December 12, 2018

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARK DISTRICT  
STATEMENT OF NET POSITION  
June 30, 2017**

**ASSETS**

|                           |                          |
|---------------------------|--------------------------|
| Cash in banks and on hand | \$ 313,638               |
| <b>Total Assets</b>       | <b><u>\$ 313,638</u></b> |

**LIABILITIES**

|                          |                        |
|--------------------------|------------------------|
| Accounts payable         | \$ 2,806               |
| <b>Total Liabilities</b> | <b><u>\$ 2,806</u></b> |

**Deferred inflows of resources**

|                 |             |
|-----------------|-------------|
| Unearned income | \$ -        |
|                 | <u>\$ -</u> |

**NET POSITION**

|                           |                          |
|---------------------------|--------------------------|
| Unrestricted              | <u>310,832</u>           |
| <b>Total Net Position</b> | <b><u>\$ 310,832</u></b> |

See accompanying notes and independent auditor's report

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARK DISTRICT  
STATEMENT OF ACTIVITY  
FOR THE YEAR ENDED June 30, 2017**

**REVENUES**

|                     |                |
|---------------------|----------------|
| State of California |                |
| Sales Tax           | \$ 480,402     |
| Total Revenue       | <u>480,402</u> |

**EXPENSES**

|   |                   |
|---|-------------------|
| Administration                              | 15,551            |
| Prior expenses                              | 30,000            |
| Contribution to other agencies              | <u>239,574</u>    |
| Total Expenses                              | <u>285,125</u>    |
| Changes in Net Assets                       | 195,277           |
| Net Position Beginning                      | 115,555           |
| Prior period adjustment                     | <u>-</u>          |
| Net Assets Beginning - as previously stated | <u>115,555</u>    |
| Net Position Ending                         | <u>\$ 310,832</u> |

See accompanying notes and independent accountants review report

See accompanying notes and independent auditor's report

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARK DISTRICT  
STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2017**

|  |                   |
|--|-------------------|
| <b>Cash flows from operating activities</b>  |                   |
| Cash received from state and local contributions   | 480,402           |
| Cash paid to suppliers and vendors   | (282,493)         |
| Cash paid to employees   | -                 |
| Net cash provided (used) by operating activities   | <u>197,909</u>    |
| <b>Cash flows from capital and related financing activities</b>  |                   |
| Financing (purchase) of capital assets   | -                 |
| Proceeds of long-term debt   | -                 |
| Payments on long-term debt   | -                 |
| Interest on debt   | -                 |
| Net cash used by capital and financing activities  | <u>-</u>          |
| <b>Cash flows from investing activities</b>  |                   |
| Interest income  | -                 |
| Net cash provided from investing activities  | <u>-</u>          |
| <b>Net decrease in cash</b>  | 197,909           |
| <b>Cash beginning of year</b>  | <u>115,728</u>    |
| <b>Cash end of year</b>  | <u>\$ 313,637</u> |
| <b>Cash flows from operating activities</b>  |                   |
| Excess of revenue over expenses  | \$ 195,277        |
| Prior year excess of expense over revenue  | -                 |
| Adjustment to reconcile excess of revenue over expenses<br>to net cash provided by operating activities: |                   |
| Depreciation   | -                 |
| Increase (Decrease) in:  |                   |
| Accounts payable   | 2,632             |
| Other liabilities  | -                 |
| <b>Net cash provided (used) by operating activities</b>  | <u>\$ 197,909</u> |

See accompanying notes and independent auditor's report

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017**

**NOTE 1 ORGANIZATION AND PURPOSE**

The Recreation and Park District was formed pursuant to Public Resources Code (PRC) Section 5780 et seq. The purpose of the district is to provide funding to maintain and operate the Del Norte County Fairgrounds. District formation was contingent on voter approval of a special sales tax that was accepted by District residents on the November 2014 ballot.

The Del Norte County Fairgrounds Recreation and Park District (District) is a countywide, independent special district. The District boundary is coterminous with the County boundary. The Fairgrounds are located at 421 Highway 101 in Crescent City, CA. The Fairgrounds site includes numerous structures, a large parking lot, rodeo arena, horse barns/arena, open space areas, and natural resource areas. In addition to the annual fair, the site facilities are used year-round by various organizations.

The Del Norte County Fairgrounds Recreation and Park District does not directly provide services, and has entered into an agreement with the Del Norte County Fair 41st District Agricultural Association to continue operating the Fairgrounds facilities and services.

The District is a conduit for funding specifically for the continued maintenance, operations, and improvements of the Fairground facilities. The State of California owns the Fairgrounds site and facilities, which are governed by the 41st District Agricultural Association Board of Directors who are appointees of the Governor of the State of California. The Fairgrounds ownership and current Fair Board has not changed as a result of district formation.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting and Presentation -**

The accounting policies applied to and procedures used by the District conform to accounting principles applicable to District Agricultural Associations as prescribed by the State Administrative Manual and the Accounting Procedures Manual. The District's activities are accounted for as an enterprise fund. The Governmental Accounting Standards Board (GASB) defines an enterprise fund as a fund related to an organization financed and operated in a manner similar to a private business enterprise where the intent is to recover the costs of providing goods or services to the general public primarily through user charges. Pursuant to GASB Statement No. 20, Accounting and

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Account, the District has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

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

**Cash and Cash Equivalents -**

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

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

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

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates -**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Income Taxes -**

The District is a state agency and, therefore, is exempt from paying taxes on its income.

**Deficit Fund Balance/Net position -**

The financial statements reflect no deficit fund balances at June 30, 2017.

**Revenue Recognition-**

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

**Net Position -**

Net position is comprised of three categories: (1) net investment in capital assets (2) restricted net position, and (3) unrestricted net position. Each component of net position is reported separately on the statements of net position.

Net investment in capital assets represents the balance of capital assets less accumulated depreciation, net of outstanding related debt, if any. The District possesses no capital assets or debt.

Restricted net position is subject to constraints externally imposed by funding agencies or legislation. The amount of restricted net position is calculated by reducing the carrying value of restricted assets by their related liabilities. These items

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

are restricted by agreements that detail specific purpose and use.

The unrestricted component of net position represents the portion remaining after the “invested in capital assets” and “restricted” amounts have been determined. The Fairs’s positive value of unrestricted net position may be used to meet ongoing obligations.

**NOTE 3 CASH AND CASH EQUIVALENTS**

The Fair's cash balances as of June 30, 2017 consisted of the following:

|                                |                   |
|--------------------------------|-------------------|
| Coast Central Checking/Savings | \$ <u>313,638</u> |
| Total Cash                     | \$ <u>313,638</u> |

All the amounts in the checking accounts were covered by federal depository insurance.

The District follows the provisions of Governmental Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial reporting for Certain Investment Pools, which require governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. In these financial statements, the fair value of the District's investments was based on unaudited quoted market value.

***Custodial Credit Risk for Deposits*** - Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. Government Code requires that deposits in excess of the Federal Deposit Insurance Corporation coverage must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The District does not have a formal investment policy that further limits its deposits. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation.

***Investments***

***Interest Rate Risk*** - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017**

**NOTE 3 CASH AND CASH EQUIVALENTS (Continued)**

investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that further limits investment maturities as a means of managing its exposure to fair value losses.

*Credit Risk* - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper to the rating of A1 or better by Standards & Poor's or P-1 or better by Moody's Investors Service; and corporate bonds to the rating of A or better by Standards & Poor's and Moody's Investors Service. No limits are placed on U.S. government agency securities and U.S. Treasuries. The District does not have a formal investment policy that would further limit its investment choices.

*Custodial Credit Risk* - Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District does not have a formal investment policy that would limit the exposure to custodial credit risk.

*Concentration of Credit Risk* - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss

**NOTE 4 SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through December 12, 2018, the date the financial statements were available to be issued, and determined there were no events subsequent to June 30, 2017 that would have a material impact on the financial statements.

**SUPPLEMENTARY INFORMATION**

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARK DISTRICT  
STATEMENT OF ACTIVITY, BUDGET VERSUS ACTUAL  
FOR THE YEAR ENDED June 30, 2017**

|   | <u>ACTUAL</u>     | <u>BUDGET</u>     | <u>VARIANCE</u>  |
|---|-------------------|-------------------|------------------|
| <b>REVENUES</b>                             |                   |                   |                  |
| State of California                         |                   |                   |                  |
| Sales Tax                                   | \$ 480,402        | \$ 369,052        | \$ 111,350       |
| Total Revenue                               | <u>480,402</u>    | <u>369,052</u>    | <u>111,350</u>   |
| <b>EXPENSES</b>                             |                   |                   |                  |
| Administration                              | 15,551            | 32,000            | 16,449           |
| Prior expenses                              | 30,000            | -                 | (30,000)         |
| Contribution to other agencies              | <u>239,574</u>    | <u>239,574</u>    | <u>-</u>         |
| Total Expenses                              | <u>285,125</u>    | <u>271,574</u>    | <u>(13,551)</u>  |
| Changes in Net Assets                       | 195,277           | 97,478            | 97,799           |
| Net Position Beginning                      | 115,555           | 115,555           | -                |
| Prior period adjustment                     | <u>-</u>          | <u>-</u>          | <u>-</u>         |
| Net Assets Beginning - as previously stated | <u>115,555</u>    | <u>115,555</u>    | <u>-</u>         |
| Net Position Ending                         | <u>\$ 310,832</u> | <u>\$ 213,033</u> | <u>\$ 97,799</u> |

See accompanying notes and independent auditor's report



**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
FINANCIAL STATEMENTS  
For the Year Ended June 30, 2018**

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**For the Year Ended June 30, 2018**

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**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
FOR THE YEAR ENDED June 30, 2018  
BOARD OF DIRECTORS  
(As of report date)**

Richard Wier ..... President  
Doug Wakefield ..... Vice President  
Robin Holt. .... Director  
Sabina Renner ..... Director  
Steve Westbrook ..... Director

# *Donald R. Reynolds*

Certified Public Accountant

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Del Norte County Fairgrounds Recreation and Parks District  
Crescent City, California

### **Report On the Financial Statements**

I have audited the accompanying consolidated financial statements of Del Norte County Fairgrounds Recreation and Parks District (District), which comprise the consolidated statement of financial position as of June 30, 2018, and the related consolidated statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

P.O. Box 994508, California 96099-4508 \* (530) 246-AUDIT (2834) \* FAX (530) 244-0331

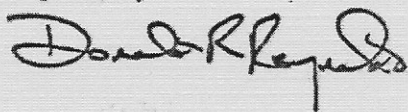
## Opinion

In my opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Del Norte County Fairgrounds Recreation and Parks District as of June 30, 2018, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has elected to omit the Management's Discussion and Analysis.



Donald R. Reynolds,  
Certified Public Accountant  
December 12, 2018

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARK DISTRICT  
STATEMENT OF NET POSITION  
June 30, 2018**

**ASSETS**

|                           |                   |
|---------------------------|-------------------|
| Cash in banks and on hand | \$ 500,450        |
| <b>Total Assets</b>       | <b>\$ 500,450</b> |

**LIABILITIES**

|                          |              |
|--------------------------|--------------|
| Accounts payable         | \$ 12        |
| <b>Total Liabilities</b> | <b>\$ 12</b> |

|                                      |             |
|--------------------------------------|-------------|
| <b>Deferred inflows of resources</b> |             |
| Unearned income                      | \$ -        |
|                                      | <u>\$ -</u> |

**NET POSITION**

|                           |                   |
|---------------------------|-------------------|
| Unrestricted              | 500,438           |
| <b>Total Net Position</b> | <b>\$ 500,438</b> |

See accompanying notes and independent auditor's report

**DEL NORTE COUNTY FAIRGROUNDS  
 RECREATION AND PARK DISTRICT  
 STATEMENT OF ACTIVITY  
 FOR THE YEAR ENDED June 30, 2018**

**REVENUES**

|                     |                |
|---------------------|----------------|
| State of California |                |
| Sales Tax           | \$ 502,269     |
| Total Revenue       | <u>502,269</u> |

**EXPENSES**

|   |                   |
|---|-------------------|
| Administration                              | 12,663            |
| Prior expenses                              | -                 |
| Contribution to other agencies              | <u>300,000</u>    |
| Total Expenses                              | <u>312,663</u>    |
| Changes in Net Assets                       | 189,606           |
| Net Position Beginning                      | 310,832           |
| Prior period adjustment                     | -                 |
| Net Assets Beginning - as previously stated | <u>310,832</u>    |
| Net Position Ending                         | <u>\$ 500,438</u> |

See accompanying notes and independent accountants review report

See accompanying notes and independent auditor's report

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARK DISTRICT  
STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2018**

|  |                   |
|--|-------------------|
| <b>Cash flows from operating activities</b>  |                   |
| Cash received from state and local contributions   | 502,269           |
| Cash paid to suppliers and vendors   | (315,457)         |
| Cash paid to employees   | -                 |
| Net cash provided (used) by operating activities   | <u>186,812</u>    |
| <b>Cash flows from capital and related financing activities</b>  |                   |
| Financing (purchase) of capital assets   | -                 |
| Proceeds of long-term debt   | -                 |
| Payments on long-term debt   | -                 |
| Interest on debt   | -                 |
| Net cash used by capital and financing activities  | <u>-</u>          |
| <b>Cash flows from investing activities</b>  |                   |
| Interest income  | -                 |
| Net cash provided from investing activities  | <u>-</u>          |
| <b>Net decrease in cash</b>  | 186,812           |
| <b>Cash beginning of year</b>  | <u>115,728</u>    |
| <b>Cash end of year</b>  | <u>\$ 302,540</u> |
| <b>Cash flows from operating activities</b>  |                   |
| Excess of revenue over expenses  | \$ 189,606        |
| Prior year excess of expense over revenue  | -                 |
| Adjustment to reconcile excess of revenue over expenses<br>to net cash provided by operating activities: |                   |
| Depreciation   | -                 |
| Increase (Decrease) in:  |                   |
| Accounts payable   | (2,794)           |
| Other liabilities  | -                 |
| <b>Net cash provided (used) by operating activities</b>  | <u>\$ 186,812</u> |

See accompanying notes and independent auditor's report

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2018**

**NOTE 1 ORGANIZATION AND PURPOSE**

The Recreation and Park District was formed pursuant to Public Resources Code (PRC) Section 5780 et seq. The purpose of the district is to provide funding to maintain and operate the Del Norte County Fairgrounds. District formation was contingent on voter approval of a special sales tax that was accepted by District residents on the November 2014 ballot.

The Del Norte County Fairgrounds Recreation and Park District (District) is a countywide, independent special district. The District boundary is coterminous with the County boundary. The Fairgrounds are located at 421 Highway 101 in Crescent City, CA. The Fairgrounds site includes numerous structures, a large parking lot, rodeo arena, horse barns/arena, open space areas, and natural resource areas. In addition to the annual fair, the site facilities are used year-round by various organizations.

The Del Norte County Fairgrounds Recreation and Park District does not directly provide services, and has entered into an agreement with the Del Norte County Fair 41st District Agricultural Association to continue operating the Fairgrounds facilities and services.

The District is a conduit for funding specifically for the continued maintenance, operations, and improvements of the Fairground facilities. The State of California owns the Fairgrounds site and facilities, which are governed by the 41st District Agricultural Association Board of Directors who are appointees of the Governor of the State of California. The Fairgrounds ownership and current Fair Board has not changed as a result of district formation.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting and Presentation -**

The accounting policies applied to and procedures used by the District conform to accounting principles applicable to District Agricultural Associations as prescribed by the State Administrative Manual and the Accounting Procedures Manual. The District's activities are accounted for as an enterprise fund. The Governmental Accounting Standards Board (GASB) defines an enterprise fund as a fund related to an organization financed and operated in a manner similar to a private business enterprise where the intent is to recover the costs of providing goods or services to the general public primarily through user charges. Pursuant to GASB Statement No. 20, Accounting and

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Account, the District has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

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

**Cash and Cash Equivalents -**

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

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

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

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates -**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Income Taxes -**

The District is a state agency and, therefore, is exempt from paying taxes on its income.

**Deficit Fund Balance/Net position -**

The financial statements reflect no deficit fund balances at June 30, 2018.

**Revenue Recognition-**

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

**Net Position -**

Net position is comprised of three categories: (1) net investment in capital assets (2) restricted net position, and (3) unrestricted net position. Each component of net position is reported separately on the statements of net position.

Net investment in capital assets represents the balance of capital assets less accumulated depreciation, net of outstanding related debt, if any. The District possesses no capital assets or debt.

Restricted net position is subject to constraints externally imposed by funding agencies or legislation. The amount of restricted net position is calculated by reducing the carrying value of restricted assets by their related liabilities. These items

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2018**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

are restricted by agreements that detail specific purpose and use.

The unrestricted component of net position represents the portion remaining after the “invested in capital assets” and “restricted” amounts have been determined. The Fairs’s positive value of unrestricted net position may be used to meet ongoing obligations.

**NOTE 3 CASH AND CASH EQUIVALENTS**

The Fair's cash balances as of June 30, 2018 consisted of the following:

|                                |                   |
|--------------------------------|-------------------|
| Coast Central Checking/Savings | \$ <u>500,450</u> |
| Total Cash                     | \$ <u>500,450</u> |

All the amounts in the checking accounts were covered by federal depository insurance.

The District follows the provisions of Governmental Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial reporting for Certain Investment Pools, which require governmental entities to report certain investments at fair value in the balance sheet and recognize the corresponding change in the fair value of investments in the year in which the change occurred. In these financial statements, the fair value of the District's investments was based on unaudited quoted market value.

***Custodial Credit Risk for Deposits*** - Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. Government Code requires that deposits in excess of the Federal Deposit Insurance Corporation coverage must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The District does not have a formal investment policy that further limits its deposits. The first \$250,000 of the District's deposits are insured by the Federal Deposit Insurance Corporation.

***Investments***

***Interest Rate Risk*** - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARKS DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2018**

**NOTE 3 CASH AND CASH EQUIVALENTS (Continued)**

investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that further limits investment maturities as a means of managing its exposure to fair value losses.

***Credit Risk*** - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper to the rating of A1 or better by Standards & Poor's or P-1 or better by Moody's Investors Service; and corporate bonds to the rating of A or better by Standards & Poor's and Moody's Investors Service. No limits are placed on U.S. government agency securities and U.S. Treasuries. The District does not have a formal investment policy that would further limit its investment choices.

***Custodial Credit Risk*** - Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The District does not have a formal investment policy that would limit the exposure to custodial credit risk.

***Concentration of Credit Risk*** - Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss

**NOTE 4 SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through December 12, 2018, the date the financial statements were available to be issued, and determined there were no events subsequent to June 30, 2018 that would have a material impact on the financial statements.

**SUPPLEMENTARY INFORMATION**

**DEL NORTE COUNTY FAIRGROUNDS  
RECREATION AND PARK DISTRICT  
STATEMENT OF ACTIVITY, BUDGET VERSUS ACTUAL  
FOR THE YEAR ENDED June 30, 2018**

|   | <u>ACTUAL</u>     | <u>BUDGET</u>     | <u>VARIANCE</u>    |
|---|-------------------|-------------------|--------------------|
| <b>REVENUES</b>                             |                   |                   |                    |
| State of California                         |                   |                   |                    |
| Sales Tax                                   | \$ 502,269        | \$ 480,400        | \$ 21,869          |
| Total Revenue                               | <u>502,269</u>    | <u>480,400</u>    | <u>21,869</u>      |
| <b>EXPENSES</b>                             |                   |                   |                    |
| Administration                              | 12,663            | 27,000            | 14,337             |
| Prior expenses                              | -                 | -                 | -                  |
| Contribution to other agencies              | <u>300,000</u>    | <u>250,000</u>    | <u>(50,000)</u>    |
| Total Expenses                              | <u>312,663</u>    | <u>277,000</u>    | <u>(35,663)</u>    |
| Changes in Net Assets                       | 189,606           | 203,400           | (13,794)           |
| Net Position Beginning                      | 310,832           | 310,832           | -                  |
| Prior period adjustment                     | <u>-</u>          | <u>-</u>          | <u>-</u>           |
| Net Assets Beginning - as previously stated | <u>310,832</u>    | <u>310,832</u>    | <u>-</u>           |
| Net Position Ending                         | <u>\$ 500,438</u> | <u>\$ 514,232</u> | <u>\$ (13,794)</u> |

See accompanying notes and independent auditor's report



# **Financial and Accounting Policies & Procedures**

**November 17, 2015**

**Del Norte County  
Fairgrounds  
Park and Recreation District**

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## **100. Introduction**

### **101. Purpose of Manual**

101.1. The purpose of this manual is to enable the Del Norte Fairgrounds Recreation and Park District and district personnel to carry out the purpose and mission of the district within the guidelines set by the California Government Code, the State Controller's Office, and the United States Government.

### **102. Amending the Financial and Accounting Policies & Procedures**

102.1. This manual will be reviewed by the finance committee on an annual basis.

102.2. Amendments to this manual can be made at any time and any amendments require both finance committee and Board of Directors approval.

## **200. Internal Control Policies**

## **201. The Board of Directors**

201.1. The Directors are responsible for the oversight of management and to provide continuity to the district. Responsibilities of the Directors as they relate to financial operations are to:

- 1) Hire/support/evaluate/discharge the CEO; ( after District assumes full responsibility for the operation of fair and the CEO becomes an employee of the District.)
- 2) Safeguard the assets of the District by developing and implementing policies and procedures;
- 3) Monitor the financial performance of the District;
- 4) Create an environment for ethical behavior;
- 5) Commit the financial and administrative resources for the prevention and detection of fraud and embezzlement;
- 6) Review and approve the annual budgets and all budget revisions;
- 7) Review and approve major organizational decisions, commitments, and plans including expenditures, contracts, loans, and leases;
- 8) Evaluate progress toward program and financial goals;
- 9) Ensure the continuity of the District through the development and recruitment of the CEO;
- 10) Conduct affairs of the District including Directors development, transition and effectiveness; and
- 11) In conjunction with the CEO, provide leadership on organizational transition, structure and planning.

201.2. The Directors, as the governing body of the District, formulate financial policies. The Directors may choose to delegate some of the responsibility for administration of financial policies to staff or to the finance committee.

201.3. The Directors will meet their specific responsibilities through:

- 1) Director orientation;
- 2) Information flow: financial statements, reporting regarding programs and operations, planning;
- 3) Each Director exercise of informed, independent judgment;
- 4) Appropriate Director organization and continuity;
- 5) District meetings, agendas, minutes and documentation;
- 6) Appropriate committee structure; and

- 7) Determination of director-executive staff relationships and the extent of delegation of management authority.

## **202. Finance Committee**

202.1. The District will establish a finance committee comprised of the following:

- 1) All committee members should possess or obtain a basic understanding of governmental financial reporting and auditing.
- 2) The committee should have access to the services of at least one financial expert, either a committee member or an outside party engaged by the committee for this purpose.
- 3) The actual finance committee membership should be comprised of the District members.
- 4) The minimum membership of the committee should be no fewer than two (2) members.

202.2. The finance committee provides the highest level of management oversight related to financial operations. Responsibilities of the finance committee are:

- 1) Recommend the choice of an auditor after completion of request for proposal (RFP) process; perform regular, in-depth reviews of the Districts financial activity; oversee the development of the annual budget and budget revisions; determine the allocation of assets and investments.
- 2) Submit any financial policies it deems to be in the best interest of the District within the parameters of the bylaws or federal, state and local laws to the Directors for approval.
- 3) Meet as needed or at least twice a year.
- 4) Determine that all investigations of ethics violations, fraud or embezzlement have been adequately performed.
- 5) Evaluate, on an annual basis, the performance of the Districts CEO related to the finances.
- 6) Obtain informal training related to the understanding of financial statements and generally accepted accounting principles.
- 7) Review financial policies and procedures on an annual basis.
- 8) Meet with the independent auditor for a pre-audit meeting and post-audit meeting.
- 9) Present a financial operations report to the District on a quarterly basis.

## **203. General Business Conduct and Values**

203.1. The members and employees of the District are required to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the

District, they will practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. Management and employees are expected to communicate the District's ethical values by example.

- 1) A code of ethics outlining broad ethical principles and values. The values of the District are:
  - a) A commitment to the public good;
  - b) Accountability to the public;
  - c) Commitment beyond the law;
  - d) Respect for the worth and dignity of individuals;
  - e) Transparency, integrity and honesty;
  - f) Responsible stewardship of resources; and
  - g) Commitment to excellence and to maintaining the public trust.
- 2) All staff and Board of Directors will act with honesty, integrity and openness in all dealings as representatives of the District. The District promotes a working environment that values respect, fairness and integrity.
- 3) The District has a clearly stated mission and purpose, approved by the Directors, in pursuit of the public good. All of its programs support that mission and all who work for or on behalf of the District understand and are loyal to that mission and purpose. The mission is responsive to the constituency and communities served by the District and of value to society at large.
- 4) The Board of Directors are a responsible steward of the funds received and ensures all spending practices and policies are fair, reasonable, and appropriate to fulfill the mission of the District and all financial reports are factually accurate and complete in all material respects.

## **204. Compliance with all Laws, Rules and Regulations**

204.1. All Directors, employees and consultants involved with daily operations of the District will comply with all laws, rules and regulation prescribed by a government in law, code, policy and procedure manuals, contracts and grant agreements.

204.2. The District will not enter into any agreement that creates a risk that all laws, rules and regulations cannot be followed.

204.3. The District will terminate any grant agreements or vendor contracts in which the grantor or vendor requests or instructs the District to perform an illegal or unethical act.

## **205. Conflict of Interest**

**Introduction:** Conflicts of interest occur when a conflict exists between the public interest and the private monetary interest of the public official or employee.

205.1. The following policy ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recuse or other means. No Director, employee or consultant involved with daily operations of the District may:

- 1) Engage or participate in a business or transaction, including outside employment, or have a direct or indirect interest that is incompatible with, or that would tend to impair their independent judgment in the proper discharge of their responsibilities;
- 2) Solicit or accept a gift from anyone who has an interest in any project within the Directors or employee's responsibility;
- 3) Use information about the Districts affairs for his/her own or others' financial interests.
- 4) Ask or permit District-owned vehicles, equipment, facilities, materials, or property to be used for his/her own personal convenience or profit, except when this property is permitted for the employee's or Directors use when conducting District business;
- 5) Contract with the District, unless the contract is awarded through a public notice, competitive bidding process, or noted in writing why a competitive bidding process was not used;
- 6) Use his/her position for personal financial benefit or that of an immediate family member (spouse, child or dependent relative living in his/her household) or associated business (business owned by a director, employee or member of one's immediate family or where any one of them works or serves as a commissioner, director or compensated agent);
- 7) Accept a fee or honorarium for an article written, appearance or speech made, or participation at an event, in one's official district capacity;
- 8) Engage in any political activity while on duty or during any time one is paid to be on duty for the District that violates the conditions of any grant contract in effect with the District;
- 9) Solicit or accept anything of value, including a gift, loan, political contribution, reward or promise of future employment based on any understanding that the Directors or employee's official action or judgment would be or had been influenced by it. A "gift" is generally anything of value given for less than its value. The exceptions include items valued at \$10 or less; certificates or ceremonial awards valued at less than \$100; In addition, a gift is not received by a Director or employee who refuses it, returns it, pays the donor the full value of it, accepts it on behalf of the District (i.e., the gift is intended to remain in the permanent possession of the District), or donates it to a nonprofit organization. If donated, the Director or employee may not take a tax deduction or credit for it.
- 10) Vote on, or otherwise participating in, any matter on behalf of the District if he/she has an associated business, or an immediate family member has a financial or personal interest in the matter greater than that of any other segment of the population, including the sale of real estate, material, supplies, or services to the District. If the participation is within the scope of the Directors or employee's official responsibility, he/she must give the District a written

explanation of the nature and extent of one's interest. This policy prohibits immediate families and associated businesses from entering into private contractual agreements with the District.

- 11) Employees and former employees should not knowingly use confidential information for actual or anticipated personal gain or for the gain of any other person

205.2. Former Directors or employees are prohibited from:

- 1) Accepting compensation from the District to appear before the Board of Directors for the first year after terminating employment or office;
- 2) Representing anyone, other than the District, in any matter in which they participated personally and substantially while in District service;
- 3) Disclosing or using confidential information gained in their position at the District for their own financial gain or that of others; or
- 4) Working for a party under contract, other than the District, for one year after the contract is signed, if they participated substantially in the contract negotiations or award and the contract obligates the District to pay \$25,000 or more.

5) Employees who participate in selection, review or approval or who have influence over selection or approval in the purchasing process should not become employees of a firm contracting with the District. An employee should not act as a principal or as an agent for a firm that does business with the District for six months after the termination with the District. This section also has a release provision.

## **206. Ethical Standards in Bidding, Negotiation and Performance of Awards**

206.1. It is the intention of the District to maintain the highest level in ethics in the bidding, negotiation and performance of awards. At no time shall the District:

- 1) Award or commit to any contracts with vendors or sub-consultants prior to an award without all competitive bidding procedures and guidelines being followed;
- 2) Accept a grant where the act of a grantor specifying a particular vendor or sub-consultant in the award would violate the contract awarding policies of the District;
- 3) Consider bids from vendors or consultants who were material participants in the proposal preparation; or
- 4) Consider bids from vendors and consultants who participated in strategic planning sessions (other than providing information).

## **207. Fraud**

207.1. It is the intent of the District to provide the administrative and financial support for the detection and prevention of fraud and other financial abuse. The Board of Directors and management recognize the need to maintain an atmosphere conducive to the highest ethical behavior. At no time will the Board of Directors or management create an environment encouraging unethical behavior. The Board of Directors are committed to protecting tax payer dollars and assets from fraud and recovering losses as a result of fraudulent activities. These policies establish steps to combat fraud and to provide procedures to follow when fraudulent acts are suspected.

## **208. Reporting of Ethics Violations, Fraud or Embezzlement**

208.1. It is the responsibility of all members and employees to report all violations or suspected violations in accordance with this policy.

208.2. No member or employee who, in good faith, reports a violation of the policy shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This policy is intended to encourage and enable employees and others to raise serious concerns within the District prior to seeking resolution outside the organization.

208.3. The policy addresses the District's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. If an employee is not comfortable speaking to their direct supervisor or is not satisfied with the proposal, they are encouraged to speak with the CEO, who has the specific responsibility to investigate all reported violations.

208.4. Any allegations concerning a specific employee should be brought to the attention of someone one level higher than the level of the employee being reported.

208.5. The CEO is responsible for investigating and resolving all reported complaints and allegations concerning violations of the policy and, at his/her discretion, shall advise the finance committee. The CEO has direct access to the finance committee and is required to report to them on any compliance or suspicious activity. The CEO is an advisor (not a member) of the finance committee.

208.6. The finance committee shall address all reported concerns or complaints regarding the District's accounting practices, internal controls or auditing. The CEO shall immediately notify the finance committee of any such complaint and work with the finance committee until the matter is resolved.

208.7. Anyone filing a complaint concerning a violation or suspected violation of the policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the policy. Any allegations that prove not to be substantiated and which prove to be made maliciously or knowingly to be false will be viewed as a serious disciplinary matter.

208.8. Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

208.9. The CEO will notify the sender and acknowledge receipt of the reported or suspected violation within five business days. All reports will be promptly investigated and appropriate action will be taken if warranted.

## **209. Whistleblower Program**

209.1. The Whistleblower Program is established to provide a method for reporting fraud, waste and abuse within the District. Policy and procedures are established to facilitate the development of internal controls that will provide for the detection, prevention, and reporting of fraud, waste and abuse directed against the District. It is the intent of this policy to promote awareness of the potential for fraud, waste and abuse throughout the District, and to provide guidelines and assign responsibility for the development of adequate internal controls and systems of the whistleblower program.

209.2. The law in California protects employees from retaliatory or adverse personnel action for disclosing certain information including, but not limited to, violations of laws and suspected acts of gross mismanagement or gross waste of public funds.

209.3. The term fraud refers to, but is not limited to, any dishonest or fraudulent act to include forgery or alteration of any document; misappropriation of funds, supplies, etc.; improper handling or reporting of money or financial transactions; profiting by self or others as a result of inside knowledge; destruction or intentional disappearance of records, furniture, fixtures or equipment; accepting or seeking anything of material value from vendors or persons providing services or materials to the District for personal benefit; and/or any similar or related irregularity.

209.4. Waste refers to the unnecessary incurring of costs as a result of inefficient practices, systems or controls.

209.5. Abuse refers to violations and circumventions of departmental or district regulations which impair the effective and efficient execution of operations.

209.6. The District treats all information received confidentially, to the extent allowed by law. Any employee, citizen, consultant, vendor, or other interested party who has observed or suspect's dishonest or fraudulent activity should notify the finance committee or Districts counsel immediately. Persons observing or suspecting dishonest or fraudulent activity should not attempt to personally conduct an investigation related to such activity.

209.7. All documents and/or information obtained in the investigation of complaints received shall be considered in draft form until the official completion of the investigation. At that time the supporting information will be used to prepare the final report on the "Whistleblower Complaint Resolution Form." Upon completion of the form, the draft documents will be returned to the department from which they

came, or distributed to the appropriate law enforcement officials for use in further investigation or legal matters. All documents with the exception of the "Whistleblower Complaint Resolution Form" are considered confidential and shall not be disclosed, except as required by law. All public record requests for information should be coordinated with the assistance of Districts counsel.

#### 209.8. Procedures for Receiving Complaints:

- 1) A current or former district employee or other party who suspects fraud, waste, or abuse, and does not desire anonymity, should:
  - a) Contact the finance committee or district counsel and provide as much detailed information as possible regarding the suspected conduct.
  - b) If requested by the finance committee or district counsel, furnish a detailed written statement, outlining the suspected conduct.
  - c) Cooperate with the investigative audit process by providing written statements, interviews, etc.
- 2) A current or former district employee who suspects fraud, waste, or abuse, and wishes to remain anonymous, should:
  - a) Contact the finance committee or district counsel and provide as much detailed information as possible regarding the suspected conduct.
  - b) The caller, though anonymous, must be willing to share specific information regarding the suspected conduct.
- 3) A member of the public suspecting fraud, waste, or abuse, is encouraged to contact the finance committee or counsel with specific and detailed information regarding the suspected conduct.
- 4) Individuals are not required to leave personal information, but they are encouraged to leave a means of contact in order for the whistleblower program to gather additional information about the matter, if necessary.
- 5) The District will:
  - a) Maintain a whistleblower notification process, and attempt to secure as much information as possible from the reporting individual.
  - b) Complete an independent review of all claims received.
  - c) Contact law enforcement, as appropriate under the circumstances, for consideration as to their involvement in the case. Determination of the appropriate commission will be considered with the assistance of counsel.

d) Evaluate reported conduct pertaining to any and all departments of the district, and such other activities/entities engaged in the expenditure of district funds.

e) Report findings in accordance with the whistleblower policy herein.

f) Work with law enforcement authorities as necessary during the course of the investigative review, and refer applicable findings to appropriate authorities upon completion.

209.9. An individual who reports suspected fraud, waste or abuse who becomes material to a criminal investigation may not be able to remain anonymous. In the event anonymity cannot be maintained an individual reporting fraud, waste, or abuse in good faith will be protected from retaliation.

209.10. In the event of a complaint regarding the executive director or counsel, the finance committee will engage outside counsel

209.11. In the event of a complaint regarding the finance committee or Directors, the district counsel will be contacted.

209.12. At the discretion of the finance committee, complaint resolutions may be presented to the Board of Directors.

## **210. Continuing Education**

210.1. The education goals of the District are:

- 1) Employees are encouraged to attend training as approved by management and in alignment with the budget at the expense of the District. The training will consist of technical information related to that employee's assignment as well as training in supervision, management, budgeting and accounting.
- 2) Continuing education specifically related to an employee's interest and with prior approval from management is acceptable and may be subject to partial or complete reimbursement by the District.

## **211. Risk**

211.1. The District is subject to reporting for financial statements purposes, liability and claims from a variety of risks arising from torts, property damage, errors and omissions, injury to employees arising from unsafe conditions or hazards in the workplace, and natural disasters. Risk can also be associated with grantees and vendors.

Risk management for financial statement purposes encompasses identifying risks, evaluating potential losses, and ultimately planning and developing a program to mitigate these risks to an acceptable level or record the liability associated with a program.

The District's risk management program will identify risks to understand the sources, types, and likelihood of risk. At a minimum, exposure to risks should be identified in the following areas:

Economic environment- the ability to be paid by governmental agencies on a timely basis and the ability to pay vendors on a timely basis.

Internal environment- the amount of financial risk that is taken by staff and management. Often associated with an attitude towards rules and regulations.

Legal environment- any liabilities associated with non-compliance of rules and regulations.

Operational environmental- the ability to provide sufficient internal controls and appropriate staffing. The ability of the organization to provide adequate staff and resources.

Political environment- influence or pressure from other governing bodies. Social environment (socio-economic composition of the community).

211.2. It is the intent of the District to maintain accounting and financial reporting risks at an acceptable level. The District shall minimize liability and control risk by the following:

- 1) Adhere to all laws, rules and regulations.
- 2) Prepare proposals that follow the District's policies.
- 3) Avoid changes to grants or contracts that do not follow District policy.
- 4) Prepare budgets that are reasonable.
- 5) Enter into agreements with those agencies that have the ability to amend the agreement, those willing to pay a fair price for the District's services and those that will pay for the agreed upon share of the District's costs.
- 6) Setting challenging but reasonable goals for employees, to emphasize ethical behavior instead of creating situations that result in fraudulent financial reporting or other unethical actions.

211.3. The District shall minimize business and inherent risk by the following:

- 1) Ensure that all contracts recover all agreed upon costs and that the risk of partial or complete project failure can be covered.
- 2) Accept grants with insufficient or incomplete funding if the District reasonably believes it can receive matching grants or otherwise complete the proposed work using other funding sources.

- 3) Ensure that the District can achieve the results projected.
- 4) Accept projects with appropriate cost analysis or feasibility studies completed.

## **212. Financial Personnel**

212.1. Employees and consultants involved with financial records shall be bondable.

212.2 All employees involved with financial records shall possess sufficient training and have knowledge of generally accepted accounting principles.

## **300. Financial Management**

### **301. Basis of Accounting**

301.1. The District will maintain the accounting records and prepare financial statements using the accrual method following Generally Accepted Accounting Principles (GAAP).

301.2. The District will maintain the records under the provisions of Governmental Accounting Standards Board (GASB) 34 related to reporting under full accrual.

301.3. The District will follow the guidelines as found in the State of California Accounting Standards and Procedures.

301.4. Governmental resources are allocated to and accounted for in separate entities, called funds, based upon purposes for which they are to be spent and controlled. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and equities, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds focus primarily on the sources, uses and balance of current financial resources and often have a budgetary orientation. They employ the flow of current financial resources measurement focus and the modified accrual basis of accounting:

Revenues are recognized in the accounting period in which they become measurable and available. Sixty (60) days shall be considered a reasonable period.

Expenditures are recognized when incurred, if measurable, except for un-matured interest on general long-term obligations, which is recognized when due.

Prepayments and capital expenditures are not recorded as deferred costs to be allocated over future period, but rather as current expenditures

Assets and liabilities reported on the financial statements are limited to those representing current available resources or requiring expenditure of said resources.

The general fund is used to account for all financial resources except those required to be accounted for in another fund.

The capital projects fund is used to account for financial resources to be used for the acquisition and construction of major capital expenditures.

Special revenue funds are used to account for revenue to be used for a specific purpose.

## **302. Financial Statements**

302.1. Financial Statements will consist of a balance sheet, statement of revenues, expenditures and changes in fund balance, and actual vs. budget comparison. The CEO will also receive the financial s for each work element monthly.

302.2. The financial statements are to be submitted to the District, CEO, and finance committee by the accountant no later than 72 hours prior to District meetings.

## **303. Insurance and Bonding**

303.1. When possible, the term of a policy shall be identical to the District's fiscal year.

## **304. Audits**

304.1. The District is required to have an independent audit of their financial statements performed in accordance with appropriate professional auditing standards. The audit shall be completed within one hundred eighty days (180) days after the end of its fiscal year. The annual audited financial report could also be required to include a "single audit" in accordance with OMB Circular A-133.

304.2. The audit shall be performed by an independent certified public accountant.

304.3. The District shall follow the recommendations of the Government Finance Officers Association of the United States and Canada (GFOA) in recommending that a consolidated annual financial report (CAFR) be issued as a best practice for financial reporting. The CAFR expands upon the basic financial statements that are required by generally accepted accounting principles by including additional financial information broken down into three sections: introductory, financial, and statistical.

The introductory section provides general information on the government's structure, services and environment.

The financial section includes the basic financial statements and notes as well as additional information on all individual funds not reported in the basic financial statements.

The statistical section provides trend data and non-financial information that assists in the assessment of the government's financial condition.

304.4. At the conclusion of the audit, the auditor shall discuss all comments that will be included in the audit report with management, each member of the governing body, and each member of the finance committee charged with governance. In addition, the auditor shall notify each member of the local government's governing body if there is deteriorating financial conditions that may cause a financial emergency condition.

304.5. The District's proposal to the audit findings, including corrective action to be taken, must be filed with the District's governing body within sixty (60) days after delivery of the audit findings. In addition, the audit findings and proposals must be incorporated in the audit report package.

304.6. The auditor selection process shall follow the regular procurement process and bid requirements including:

Establish factors to be used in the evaluation of audit

services. Publicly announce requests for proposals.

Provide interested firms with requests for proposals.

Evaluate proposals provided by qualified firms.

### **305. Final Audit Adjustments**

305.1. The District will record agreed-upon audit adjustments and reconcile net assets on the accounting records to the audited financial statements.

### **306. Chart of Accounts**

306.1. The District's chart of accounts will comply with the guidelines in the State of California Accounting Standards and Procedures. An account number shall be assigned to each account category to provide a specific identification of all financial transactions.

306.2. Separate ledger accounts for specific projects will be maintained as required by the funding source regulations.

### **307. Journal Entries**

307.1. The accountant will prepare monthly journal entries, when necessary, for the District.

### **308. Fiscal Year**

308.1. The District's fiscal year is July 1 to June 30.

### **309. Account Maintenance**

309.1. The accountant shall maintain the detail and documentation on all general ledger accounts on a monthly basis.

## **400. Assets, Liabilities and Fund Balance (Net Assets)**

### **401. Bank Accounts**

401.1. The District shall maintain all bank accounts in accordance with Section 404: Investment Policies.

401.2. Cash shall be presented on the statement of net assets as unrestricted or restricted.

### **402. Bank Reconciliations**

402.1. The accountant shall reconcile the bank statement and verify all deposits/checks posted on the District's account against the computer generated check register.

### **403. Cash Management and Forecasting**

403.1. The accountant is responsible for maintaining a cash flow forecast and monitoring the flow of cash into and out of the District's bank accounts in order to assure all checks clear the account and the account is not overdrawn.

403.2. The accountant shall maintain a minimum daily balance in the District's checking account of three thousand dollars (\$3,000) and make the determination to transfer funds into this account.

403.3. If for any reason it appears that the checking account may be overdrawn or the daily balance has gone below \$3,000 the CEO and the finance committee will be notified immediately.

### **404. Accounts Receivable**

404.1. It is the intent of the District to bill receivables by the 5<sup>th</sup> and 25<sup>th</sup> of the month, or as defined by the grant.

404.2. The CEO will ensure invoices are prepared for all contracts, grants, service and mitigation agreements.

### **405. Inter-fund Transactions and Balances**

405.1. Inter-fund transactions and balances must reconcile at all times.

### **406. Equipment**

406.1. Capitalization of equipment by the District will:

- 1) Be defined as all items with a unit cost of \$5,000 or more and a useful life of more than one year.
- 2) If leased, and the total cost over a 3-year period or less exceeds the purchase price, the equipment should generally be purchased, if allowable, by the funding source. Leased equipment will be capitalized under generally accepted accounting principles.
- 3) Be pre-approved by the District unless it is necessary for the project/grant for which it is purchased and allowable by the funding source.
- 4) Be notified to the Board of Directors by the CEO of all cases of loss, damage, or destruction of equipment or other property in a timely manner.

## **407. Depreciation**

407.1. The District shall record depreciation monthly.

407.2. The accountant shall maintain property and equipment schedules for depreciation on a monthly basis.

407.3. Depreciation shall approximate the useful life of the asset and be recorded on a straight line basis.

## **408. Accounts Payable**

408.1. The accountant will maintain a detail of accounts payable on a monthly basis.

408.2. Payables will be recorded for the prior month up to the close date for each month.

## **409. Accrued Expenses**

409.1. The accountant will accrue material payables at the end of each month that can be reasonably estimated for which actual invoices have not yet been received from vendors.

## **410. Assets/Funds Held for Others**

410.1. Any assets or funds held for other agencies or organizations will be recorded in this liability account.

410.2. The accountant will maintain a detail of this liability account on a monthly basis.

## **411. Deferred Revenue**

411.1. Any funds paid to the District in excess of revenue earned will be recorded in the liability account.

411.2. The accountant will maintain a detail of this account on a monthly basis.

## **412. Notes Payable and Line of Credit**

412.1. Third party loans or Line of Credit (LOC) loans from outside sources (other agencies, banks, etc.) or the use of a LOC shall be approved by the Board of Directors.

## **413. Unrestricted, Restricted and Designated Net Assets**

413.1. The District will follow GASB 34 and GASB 54 as follows:

- 1) All net assets are unrestricted except those legally restricted by outside third parties.
- 2) Net asset designations, done at the discretion of the commission, will appear as a footnote only in any financial statements.

## **500. Revenue**

### **501. Revenue Recognition**

501.1. Revenue will be recognized under GAAP using exchange transaction and non-exchange transaction criteria.

### **502. Fees for Service**

502.1. The District is permitted, under California Government Code, to perform fees for service as long as all of the District's costs are recovered.

## **600. Purchasing and Contracting**

### **601. Intent**

601.1. The intent of the District is to establish procedures for the purchase of goods and services at the lowest possible cost and of good quality. Under California Government Code, the District will obtain goods and services using the competitive bid process. It is imperative that the purchasing function be open to all qualified bidders and that the processes not impair or discourage competition. The procurement procedures are designed to:

- 1) Instill public confidence in the procurement process of the District.
- 2) Ensure fair and equitable treatment for all vendors who seek to deal with the District.
- 3) Ensure maximum open and free competition in the expenditure of public funds.
- 4) Provide the safeguards to maintain a procurement system of quality and integrity.

601.2. Open Competition Required- All procurement transactions will be conducted in a manner providing full and open competition. Some of the situations considered to be restrictive of competition include, but are not limited to:

- 1) Unreasonable requirements placed on firms in order for them to qualify to do business;
- 2) Unnecessary experience and excessive bonding requirements;
- 3) Noncompetitive pricing practices between firms or between affiliated companies;
- 4) Noncompetitive award to any person or firm on retainer contracts;
- 5) Organizational conflicts of interest. An organizational conflict of interest means that because of other activities, relationships, or contracts, a consultant is unable or potentially unable, to render impartial assistance or advice to District; a consultant's objectivity in performing the contract work is or might be otherwise impaired; or a consultant has an unfair competitive advantage.
- 6) The specification of only a brand name product without listing its salient characteristics and not allowing an equal product to be offered;
- 7) Exclusionary or discriminatory specifications; and
- 8) Any arbitrary action in the procurement process.

601.3. The following definitions shall apply:

**Fixed Price Contracts** - A Fixed Price Contract provides for performance of specified work or supply of goods in consideration of a fixed price, and the consultant bears the risks of uncertainty. Such contracts provide maximum incentive for the consultant to control costs and perform effectively and imposes minimum administrative burden upon contracting parties. A fixed price contract type is recommended for materials, equipment, and construction.

**Cost-plus-fixed-fee:** This cost-reimbursement contract provides for payment to the consultant of a negotiated fee that is fixed at the inception of the contract. The fixed fee does not vary with actual cost, but may be adjusted because of changes in the work to be performed under the contract. This contract type permits contracting for efforts that might otherwise present too great a risk to consultants, but it provides the consultant only a minimum incentive to control costs.

Time-and-material (T&M): contract is used to procure supplies and services at specified fixed hourly or unit rates (fully burdened) and/or material at cost. The labor hour (LH) contracts are a variation of the T&M excluding materials supplied by the consultant. The common grant rule for government recipients permits the use of time and material contracts only when it is not possible to estimate the extent or duration of the effort or cost involved and the contract provides a not-to-exceed ceiling price that the consultant may not exceed except at its own risk. Both T&M and LH provide no incentive for consultants' cost control or labor efficiency; therefore, the District shall monitor that the consultant is performing efficiently and using effective cost control measures. The contract shall specify a ceiling price that the consultant shall not exceed except at its own risk.

Period of Performance: The time of delivery or performance is an essential contract element and shall be clearly stated in solicitations. The District shall ensure that delivery or performance schedules are realistic and meet the requirements of the procurement. Periodic re-competition of contracts preserves competition and keeps prices competitive.

601.4. Federal Acquisition Regulations (FAR) Part 16 requires the factors that should be considered in determining appropriate contract types are: price competition, realistic pricing standard, degree of uncertainty and impact on cost evaluation, type and complexity of the work, urgency, period of performance, consultant's technical qualification, consultant's financial responsibility, past performance, concurrent contract work load, extent of subcontracting, availability of procurement history, and contract administration.

601.5. The Federal Common Grant Rules expressly prohibit the use of the cost plus a percentage of cost and cost plus a percentage of construction cost methods of contracting.

601.6. The CEO will provide systematic instructions for acquisition planning, solicitation preparation, source selection, negotiations and contract award including the specific third party contract provisions and requirements to form a sound, complete, and compliant agreement consistent with federal laws and regulations. Each activity item in the list covers specific guidelines and procedures in detail.

601.7. Conflict of Interest- In order to promote governmental integrity and to guard against even the appearance of impropriety, all District employees, Directors, and any consultants hired to assist in the procurement process who engage in any procurement related activity shall comply with the following standards of ethical conduct:

- 1) District employees and Directors shall discharge their duties impartially so as to assure fair access to governmental procurement by responsible vendors and service providers and to foster public confidence in the integrity of the commission procurement system.

- 2) District employees and Directors shall not solicit, demand, accept or agree to accept a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement, specification, standard or contract.

In cases where there may be a benefit, either direct or indirect, there is a responsibility to report in writing such benefit to the District. If anyone fails to report such benefit, he or she will be subject to any disciplinary proceeding deemed appropriate by the District, including possible dismissal. Members of the groups listed in item (a.) above shall be subject to the conflict of interest laws of the state of California. Anyone who violates the standards of the law shall be subject to the penalties, sanctions or other disciplinary actions.

601.8. Gratuities, Kickbacks, and Contingent Fees- No member of the groups listed in item (a.) above shall solicit, demand or accept from any person, consultant, potential consultant, or potential sub-consultants, anything of a monetary value, including gifts, gratuities, favors, etc. Anyone failing to adhere to the above will be subject to any disciplinary proceeding deemed appropriate by District, including possible dismissal.

601.9. Confidential Information- No member of the groups listed in item (a.) above shall use confidential information for his or her actual or anticipated personal gain, or the actual or anticipated personal gain of any other person related to them by blood, marriage, or by common commercial or financial interest. Anyone failing to adhere to the above will be subject to any disciplinary proceeding deemed appropriate by District, including possible dismissal.

601.10. Organizational Conflict of Interest- Each entity that enters into a contract with District is required, prior to entering into such contract, to inform commission of any real or apparent organizational conflict of interest. Such organizational conflict of interest exists when the nature of the work to be performed under a contract may, without some restriction on future activities, results in an unfair competitive advantage to the consultant, or may impact the consultant's objectivity in performing the contract work.

## **700. Contract and Grant Management**

### **701. Contract and Grant Management Process**

701.1 Copies of all grants and contracts and modifications thereof shall be maintained in the District in a form approved by the CEO.

701.2 The CEO shall review each contract and/or amendment to ensure compliance with fiscal and legal provisions.

701.3 All contracts and amendments shall be signed by the President or Vice President of the District or the CEO as delegated by the chair unless another signature is required by the granting commission (accountant or project manager).

## **800. Cash Receipts and Deposits**

### **801. Cash Receipts and Deposit Policy**

801.1. The District receives cash and checks as a normal course of business. All employees will adhere to the following policy and procedures when handling these receipts.

#### **1) Receipts**

- a) Records of accounts receivables shall be maintained by the accountant.
- b) All checks shall be made payable to the District.

- c) The District will use a standard pre-numbered receipt cash form, which will include all of the information necessary for a basic audit. All receipts will be in duplicate and include the District's name and address.
- d) When payments by check are received, the administrative assistant will record the payment in the receipt book. If requested, the original copy will be sent to the payer. The second copy will remain in the receipt book for audit purposes. A monthly deposit log will be sent to the accountant.
- e) If payment is received at a location other than the District's office, the staff handling the transaction will complete the receipt in a timely manner.
- f) The receipt shall always include the project and/or account number to which it is credited.
- g) The accountant will make photo copies of the checks, stamp the District's endorsement on the checks, fill out a bank deposit slip, and the accountant or other designated personnel deposits the proceeds in the District's bank account on the same day the money is received.
- h) The accountant will post all receipts in the accounting software program by noting the payee's name, date; amount received, and grants number.
- i) The finance committee may perform random audits to ensure that the receipt process is being followed and that calculations are accurate.

## 2) Deposits

- a) Deposit slips will include the bank number and amount of each check. Cash will be listed separately. Separate deposit slips per grantor check will be prepared. All deposit slips will be totaled, dated, and initialed by the preparer. A deposit log will be maintained in the District's office.



**DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK DISTRICT**

**Mailing Address: P. O. Box 402, Crescent City, CA, 95531**

**FINANCE COMMITTEE**

**Minutes**  
**MEETING AGENDA**

Tuesday, June 4, 2019 at 10:00 a.m.

Meeting Location: Del Norte Fairgrounds Board Room, 421 Highway 101 North, Crescent City, CA \*

**Finance Committee Members**

Rich Wier - Director

Robyn Holt - Director

Present: Rich Wier – Director  
Robyn Holt – Director

Absent: None

Others Present: Wilma Madden, Administrative Assistant

**1. 10:00 a.m. Call the meeting to order and take roll.**

- **COMMENT PERIOD:** Members of the public may address the Finance Committee on matters that are within the authority and jurisdiction of the Committee. If you are addressing the Committee regarding a matter listed on the agenda, you may be asked to hold your comments until the Committee takes up that matter. For matters not on the agenda, The Committee cannot comment or otherwise consider a Public Comment matter until such items have been properly noticed for a future meeting agenda.

*The meeting was called to order at 10:00am. Silent roll call was taken. There were no comments from the public*

- 2. Current Fiscal Year Budget Review** – Review the current fiscal year budget, July 1, 2018 to June 30, 2019, with regard to actual expenditures to date during this fiscal year in order to identify any potential budget issues, which may or may not require any revisions necessary to keep the budget balanced. If any budget revision appears necessary, the Committee will make such a recommendation to the Board of Directors at their next regular meeting. Whether or not such a revision is necessary, the Committee will make a report to the Board of Directors on the status of the current fiscal year budget during the Committee Report section of the next regular meeting of the Board of Directors on June 25, 2019.

*The Committee reviewed the current fiscal year budget. Expenditures appear to be in line with budgeted items. The Directors were pleased to see the regular reports printed out by the County for the Trust Account 638 and requested they be included in the regular agendas of the Board of Directors so all members could see the status of the trust account.*

- 3. Preparation of Preliminary Budget for Upcoming Fiscal Year of July 1, 2019 to June 30, 2020.** The Preliminary Budget must be adopted by the District's Board of Directors during a duly noticed public hearing on or before July 1 each year. The next regular meeting of the District's Board of Directors is scheduled for June 25, 2019. Subsequently, a Final Budget must

be adopted by the District's Board of Directors during a duly noticed public hearing on or before August 30 each year. A date for adoption of the final budget has not yet been established.

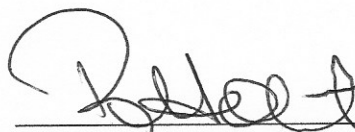
*The Directors asked if additional lines items could be added to the expenditures to break down the types of administration and professional services (such as legal services). Ms. Madden thought that would be possible and would talk with the CFSA staff about how best to accomplish that. The Director's felt that it would be appropriate to have the allocation amount for the 41st DAA at \$250,000 for the Preliminary Budget, with the potential for any necessary adjustment as part of the adoption of the Final Budget in August.*

4. **Adjournment:** Adjourn the Committee meeting. A date for the next meeting of the Finance Committee, to be held in the Del Norte Fairgrounds Board Room, has not yet been set.

*The Finance Committee adjourned at 11:02a.m. and scheduled their next Finance Committee Meeting for June 11, 2019 at 10:00a.m.*



Rich Wier, Director



Robyn Holt, Director

Del Norte County Fairgrounds Recreation & Park District

**DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK DISTRICT**

**Mailing Address: P. O. Box 402, Crescent City, CA, 95531**

**FINANCE COMMITTEE**

**MINUTES**

Thursday, June 13, 2019 at 2:00 p.m.

**Meeting Location:** In the Floral Building at the Del Norte Fairgrounds,  
421 Highway 101 North, Crescent City, CA \*

**Finance Committee Members**

Rich Wier - Director  
Robyn Holt - Director

Present: Rich Wier, Director  
Robyn Holt, Director

Absent: None

Others Present: Wilma Madden, Administrative Assistant

**DRAFT**

**1. 2:00 p.m. Call the meeting to order and take roll.**

- **COMMENT PERIOD:** Members of the public may address the Finance Committee on matters that are within the authority and jurisdiction of the Committee. If you are addressing the Committee regarding a matter listed on the agenda, you may be asked to hold your comments until the Committee takes up that matter. For matters not on the agenda, The Committee cannot comment or otherwise consider a Public Comment matter until such items have been properly noticed for a future meeting agenda.

*The meeting was called to order at 2:00p.m. Silent roll call was taken. There were no comments from the public.*

- 2. Consent Agenda:** (Discussion/Action by the Board) All items on the Consent Agenda are to be approved in one motion unless Board Member requests separate action on a specific item.
- a. Approve Minutes from the Finance Committee Meeting of June 4, 2019.

*On a motion by Director Holt, and seconded by Director Wier, the Consent Agenda was unanimously approved.*

- 3. Current Fiscal Year Budget Review** – Review the current fiscal year budget, July 1, 2018 to June 30, 2019, with regard to actual expenditures to date during this fiscal year in order to identify any potential budget issues, which may or may not require any revisions necessary to keep the budget balanced. If any budget revision appears necessary, the Committee will make such a recommendation to the Board of Directors at their next regular meeting. Whether or not such a revision is necessary, the Committee will make a report to the Board of Directors on the status of the current fiscal year budget during the Committee Report section of the next regular meeting of the Board of Directors on June 25, 2019.

*The Directors discussed the pending deduction of \$15,802 in sales tax revenue as noted in the letter dated May 30, 2019 from the California Department of Tax and Fee Administration and*

*reviewed the subsequently received supporting documentation for the amended sales tax revenue for the second quarter of 2017. The Directors also discussed concerns related to how to make sure that it is reflected properly in the Department's estimated Administration costs (separate letter dated June 1, 2019) since those estimates are based on data from two years prior to the current fiscal year.*

- 4. Preparation of Preliminary Budget for Upcoming Fiscal Year of July 1, 2019 to June 30, 2020.** The Preliminary Budget must be adopted by the District's Board of Directors during a duly noticed public hearing on or before July 1 each year. The next regular meeting of the District's Board of Directors is scheduled for June 25, 2019. Subsequently, a Final Budget must be adopted by the District's Board of Directors during a duly noticed public hearing on or before August 30 each year. A date for adoption of the final budget has not yet been established.

*The Directors reviewed the Preliminary Budget. After discussion of the proposed Preliminary Budget, the Directors agreed to recommend that the \$250,000 allocation to the 41st DAA should be made on a quarterly basis. The Directors also recommended the minutes be included in the Finance Committee report on the next Board of Directors meeting agenda. The Budget Hearing for the adoption of the Preliminary Budget will be held on June 25, 2019.*

- 5. Adjournment:** Adjourn the Committee meeting. A date for the next meeting of the Finance Committee, to be held in the Del Norte Fairgrounds Board Room, has not yet been set.

*The meeting adjourned at 2:55p.m.*

**DRAFT**



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

LOCAL REVENUE BRANCH  
450 N STREET, SACRAMENTO, CA  
PO BOX 942879, SACRAMENTO, CA 94279-0027  
1-916-324-1196 • FAX 1-916-322-0986  
www.cdtfa.ca.gov

GAVIN NEWSOM  
Governor

MARYBEL BATJER  
Secretary, Government Operations Agency

NICOLAS MADUROS  
Director

May 30, 2019

DEL NORTE CO. FAIRGROUNDS T & U TAX  
ATTN: COUNTY ADMINISTRATIVE OFFICER  
981 H ST. SUITE 140  
CRESCENT CITY, CA 95531

DEL NORTE COUNTY  
AUDITOR-CONTROLLER

JUN - 3 2019

TAC: 388

RECEIVED

Dear County Administrative Officer:

District Tax Adjustment  
Optum Government Solutions Inc. 97-985002

This is to notify you that the district tax reported by the taxpayer was overstated to the Del Norte County Fairgrounds Transaction & Use Tax (DNCF) for second quarter 2017 return period.

The overstatement was the result of taxpayer distributing district tax in error. Taxpayer provided an invoice in 2Q17 that determined the correct district tax jurisdiction.

Based on the Department's November 3, 2017 date of knowledge, fund transfer(s) totaling **\$-15,802** are scheduled for processing during the July 2019 redistribution period and will be reflected in the July 2019 warrant.

Under the Department's district tax redistribution procedures, the County has 30 days from the date of this notification to discuss the proposed redistribution and/or provide information supporting a claim that the proposed redistribution should not occur.

If you have any other questions, please email me at [arsenio.danganan@cdfa.ca.gov](mailto:arsenio.danganan@cdfa.ca.gov). **If we do not hear from you within 30 days, the redistribution will be processed as scheduled.**

Sincerely,

Arsenio Danganan  
Business Taxes Specialist  
Local Revenue Branch, MIC: 27

cc: Christian Saefong (MIC:27)



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

450 N STREET, SACRAMENTO, CALIFORNIA 95814  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0025  
916-323-5128 • FAX 916-322-3184  
www.cdffa.ca.gov

GAVIN NEWSOM  
Governor

MARYBEL BATJER  
Secretary, Government Operations Agency

NICOLAS MADUROS  
Director

June 1, 2019

Del Norte County Fairgrounds Trans & Use Tax  
981 H Street, Ste 220  
Crescent City, CA 95531

Re: State Administered Transactions Sales and Use Taxes  
Preliminary Fiscal Year (FY) 2019-20 Administrative Cost Assessment

The purpose of this letter is to provide notification of the Preliminary FY 2019-20 Administrative Cost Assessment for the new district tax. A second notification will be provided within 30 days of enactment of the State Budget Bill if there are any changes to the preliminary assessment.

This notice is not a bill. Administrative costs will be automatically deducted prior to distribution of the revenue.

|                       | <b>FY 2019-20<br/>Quarterly<br/>Assessments</b> |
|-----------------------|---|
| <b>September 2019</b> | <b>\$4,110</b>                                  |
| <b>December 2019</b>  | <b>4,110</b>                                    |
| <b>March 2020</b>     | <b>4,110</b>                                    |
| <b>June 2020</b>      | <b>4,110</b>                                    |
| <b>Total</b>          | <b>\$16,440</b>                                 |

The above estimate was developed in accordance with Revenue and Taxation Code Section 7273. Any increase or decrease between the FY 2019-20 assessed amounts and the FY 2019-20 actual costs incurred by the California Department of Tax and Fee Administration will be reflected as an adjustment to your FY 2021-22 estimated assessment.

If you have any questions regarding this FY 2019-20 Administrative Cost Assessment, please contact Cham Tu at (916) 445-1184.

Sincerely,

Steven Mercer, Budget Officer  
Budget Branch  
Financial Management Division