

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

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

**AGENDA**

**SPECIAL MEETING**

**Thursday, August 29, 2019 at 5:30 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

**1. 5:30 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.

**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 June 25, 2019.
- b. Approve Minutes from the Regular Meeting of June 25, 2019.
- c. Approve Minutes from the Special Meeting of June 27, 2019.
- d. Approve Financial Statements received from CFSA since the meeting of June 25, 2019.
- e. Approve Financial Statements received from the County of Del Norte since the meeting of June 25, 2019.

**3. New Business:**

- a. Hold a Public Hearing on the Final Budget for Fiscal Year 2019-2020. Following the public hearing, adopt the Final Budget for Fiscal Year 2019-2020. Take action as necessary and appropriate.
- b. Discussion and consideration of the District's written response to the 2019 Grand Jury Report. Authorize the President to sign the response letter to the Del Norte County Superior Court. Take action as necessary and appropriate.
- c. Discussion and consideration of a possible change in the day and time of the Regular Meeting of the Board of Directors each month. Currently, Resolution 2019-01, adopted May 28, 2019, set the day and time of the Regular Meeting of the Board of Directors for the 4<sup>th</sup> Tuesday at 10:30 a.m. Should the Board agree on a change, give Direction to staff for preparation of a new Resolution for adoption at the next meeting. Take action as necessary and appropriate.

4. **Old Business:**
  - a. Discussion of possible amendments to the **Financial and Accounting Policies and Procedures** document of the Del Norte County Fairgrounds Recreation and Park District, dated November 17, 2015. Give direction to the Finance Committee and/or staff on how the Board wishes to proceed with review of the document. Take action as necessary and appropriate.
5. **Committee Reports:**
  - a. **Finance Committee** – Receive a report from the Finance Committee on any items that may have arisen since their last meeting on June 13, 2019. Discussion and consideration of scheduling a meeting of the Finance Committee. If needed, determine date, time, and location of the meeting. 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, September 24, 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.*



# INVOICE STATEMENT

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

Statement Period: 7/31/2019 - 8/15/2019

Amount Due: \$507.61

Remit Payment By: 8/31/2019

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

Invoice Date	Invoice Number	Invoice Description	Invoice Amount	Balance
6/30/2019	048365	06/19 Accounting 5/26/19-6/22/19	150.00	150.00
	Martha	Martha Hours - AR, AP, PERS	12.50	
	Renee	Renee Hours - Bank Recs, Financials, JE, Recon	137.50	
6/30/2019	048438	06/19 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	
7/1/2019	048220	2019 True Up WC Lump Sum Adj	2.61	2.61
	WC	Workers' Compensation Ins.	2.64	
	WCDiscout	WC Lum Sum Discount	0.03-	
7/31/2019	048793	07/19 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	
7/31/2019	049043	07/19 Accounting 6/23/19-8/3/19	25.00	25.00
	Martha	Martha Hours - AR, AP, PERS	12.50	
	May	May Hours - Bank Recs, Financials, JE, Recon	12.50	
Totals for DN Parks District - Del Norte Co. Recreation & Park District			507.61	507.61

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

Credit	Current	Over 30	Over 60	Over 90
0.00	190.00	317.61	0.00	0.00



1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

**048220**

**7/1/2019**

**\$2.61**

2019 True Up WC Lump Sum Adj

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>
Workers' Compensation Ins.	1.00	2.64	2.64
WC Lum Sum Discount	-1.00	0.03	-0.03
<b>Total Invoice:</b>			<b>2.61</b>

Direct questions to: Finance Department, 916-263-6157



1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

**048365**

**6/30/2019**

**\$150.00**

06/19 Accounting 5/26/19-6/22/19

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>
Martha Hours - AR, AP, PERS	0.25	50.00	12.50
Renee Hours - Bank Recs, Financials, JE, Recon	2.75	50.00	137.50
<b>Total Invoice:</b>			<b>150.00</b>

Direct questions to: Finance Department, 916-263-6157



1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

**048438**

**6/30/2019**

**\$165.00**

06/19 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

**048793**

**7/31/2019**

**\$165.00**

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

07/19 FlexNet

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



1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

**049043**

7/31/2019

**\$25.00**

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

07/19 Accounting 6/23/19-8/3/19

<b>Terms:</b> Due and payable upon receipt of invoice	
<b>Description</b>	<b>Amount</b>
Martha Hours - AR, AP, PERS	12.50
May Hours - Bank Recs, Financials, JE, Recon	12.50
<b>Total Invoice:</b>	<b>25.00</b>

Direct questions to: Finance Department, 916-263-6157



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

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

**MINUTES**

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

Present: Steven Westbrook - President  
Doug Wakefield – Vice President  
Sabina Renner - Secretary  
Rich Wier - Director  
Robyn Holt – Director (arrived at 10:53 during discussion of item 3b)

Absent : None

Others : Wilma Madden, DNCFRPD Administration  
Kim Floyd, CEO, 41<sup>st</sup> District Agricultural Association  
Eileen Cooper, Public  
Linda Sutter, Public  
Kim Haban, 41<sup>st</sup> DAA Board Member

**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.

*Meeting was called to order at 10:35am. Roll call taken. Eileen Cooper commented that the issue was not resolved to her satisfaction as to how the sales tax money was being spent, even with the outside audit that was done. President Westbrook explained the difference between the 41<sup>st</sup> DAA and the Special District. Ms. Cooper expressed she was still concerned about what the sales tax money was spent upon, which the outside audit did not adequately address. She added she would like to know if inappropriate expenses will be repaid. Linda Sutter stated*

*that she liked the new website and understood it will take time to get old minutes uploaded. She added she would like to see more detail as to the money transferred to the 41<sup>st</sup> DAA.*

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.

*Linda Sutter commented that she hadn't seen the minutes on the website. She was handed a copy. Director Wier moved to approve the Consent Agenda as presented. Director Renner seconded the motion, which carried on a polled vote of 4 ayes, 0 noes, and 1 absent.*

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.
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- a. *Ms. Madden pointed out there is no change overall from what was included in the agenda. However, she had added breakdown of the line items included in Expenditures. Director Wier commented on the two Finance Committee meetings that were held in developing the budget. Ms. Cooper stated she felt there needed to be more detail on how the money is being spent. Director Wakefield explained that any alcohol purchases will go through the Jaycees in the future instead of paid for direct. Director Wakefield also explained that hotel expenses were for multiple people to attend a convention. Ms. Cooper state she felt there needed to be more transparency. No further comments. Director Wakefield moved to approve the preliminary budget as presented. Director Renner seconded the motion, which passed on a polled vote of 4 ayes, 0 noes, and 1 absent.*
  - b. *Linda Sutter asked about the change in the distribution amount from last year. Ms. Floyd explained there had been some increased costs to the 41<sup>st</sup> DAA that have affected their funding requests. Director Wakefield explained how the additional costs affected the district. There were no questions from the Directors. Director Wier commented the Finance Committee was recommending they adjust the amount in Coast Central account to be within the insured amount. Linda Sutter asked why they have different accounts. Directors Holt and Wakefield explained bank insurance limits of \$250,000 are applicable to the operating account at Coast Central, which is why funds above that amount remain within the Trust Account the County administers, which earns better interest than a standard bank savings account would. Director Wakefield moved to approve the Annual Audit for Fiscal Year ending June 20, 2017 as presented. Director Renner seconded the motion, which passed on a polled vote of 5 ayes, 0 noes, and 0 absent.*

- c. *There were no comments from the public. There were no questions from Board of Directors. Director Wier moved to approve the Annual Audit for the Fiscal Year ending June 30, 2018 as presented. Director Holt seconded the motion, which passed on a unanimous polled vote.*

5. **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.

*President Westbrook asked if everyone had had a chance to review the document. There were no public comments. President Westbrook commented that he has read through it twice and sees many items that should probably be updated. He suggested the Finance Committee review and bring suggested changes back to the full board. Ms. Madden will schedule finance committee meeting.*

- b. The creation of the Del Norte County Fairgrounds Recreation and Park District website is complete. The website address is [dncfrpd.org](http://dncfrpd.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.

*Ms. Sutter commented on having used the website. Ms. Cooper commented she felt this board needed to provide oversight over the 41<sup>st</sup>DAA budget expenditures. President Westbrook explained the difference between the two boards and their two different functions based on state regulations. Director Wakefield commented he was comfortable with where the money is being spent. Ms. Floyd explained the timecard issue that was brought up in their audit. Director Wakefield commented that each of the board members volunteer their time during the Fair to help out. Ms. Cooper expressed concerns about the upcoming expiration of the tax and what was being done to improve capital or reduce expenses. Ms. Cooper then commented they should consider installing solar panels for power generation. Director Holt commented that they each take their elected positions very seriously. The reorganization that was required by the State has slowed down some of the process. Director Holt asked if the existing roofs could hold solar panels. Director Wakefield commented they have pending grant applications, but this small entity has to do the grants themselves rather than hire a consultant. Ms. Floyd commented that it is a slow process to do such things as the buildings are owned by the state, so their approval is needed. An engineer would need to determine if the roofs could hold solar panels. No action was needed or taken.*

6. **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.

*There were no comments from the public. Director Holt reported they met twice and she commented on the interest that is accrued on the money held in the County trust. They also held a discussion of two state letters received regarding sales tax. Ms. Floyd reported on a possible percentage change in sales tax. Director Holt added the Committee was recommending \$250,000 funding distribution in the new fiscal year and that it be done in quarterly allocations. No action was needed or taken.*

7. **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.

*Director Holt thanked the Finance Committee for their time. Director Wier commented on missing the joint meetings with 41<sup>st</sup> DAA and looked forward to the on special meeting on Thursday with the CFDA State representative who will provide clarification on that issue. Director Wakefield reported he will not be able to attend on Thursday but agreed with Director Wier. Ms. Cooper asked if the Fairgrounds has spent money on homeless clean-up. Ms. Floyd responded they have last year and again this year as well as having to make bathroom repairs as a result of the homeless encampment. Ms. Cooper suggested that the Fairgrounds work with other agencies on establishing a safe, clean place for the homeless.*

8. **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.

*The meeting was adjourned at 11:38 a.m.*

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President

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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**

Thursday, June 27 2019 at 5:00 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: Steven Westbrook – President  
Robyn Holt – Director  
Rich Wier – Director

Absent: Doug Wakefield – Vice President  
Sabina Renner – Secretary

Others Present: Wilma Madden, DNCFRPD Administration  
Martha Rice, Black, Rice & Luna, LLP  
Kim Floyd, CEO, 41<sup>st</sup> District Agricultural Association  
Jeff Cesca, Director, Division of Marketing Services, CDFA  
Paula Sturdevant  
Lindsey Reichlin  
Cherie Wier

**1. 5:00 p.m. Call the meeting to order and take roll.**

*President Westbrook called the meeting to order at 5:17 pm*

**2. New Business:**

- a. Hold discussion with Jeff Cesca, Director of Marketing Services for the California Department of Food and Agriculture, with regard to improving communication between the Board of Directors of the Del Norte County Fairgrounds Recreation and Park District and the Board of Directors of the 41<sup>st</sup> District Agricultural Association (the Fairgrounds), while still maintaining compliance with governing regulations, such as the Brown Act and the Bagley-Keene Act. This is a discussion item only, no action will be taken during this item.

*President Westbrook introduced Jeff Cesca. Mr. Cesca explained the relationship between the 41stDAA and CDFA. He reviewed prior discussions related to the public records requests. He stated that the CDFA felt that joint meetings were muddled and that they should be held separately. Mr. Cesca indicated there was a concern the Memorandum of Understanding (MOU) wasn't being followed clearly. He suggested that perhaps the MOU could be updated to clarify some issues. He recommended the 41stDAA appoint two board members to serve on a committee that works with a committee from the DNCFRPD. The two*

committees could then make a report back to their respective boards. President Westbrook commented on the use of the committee system previously. Mr. Cesca cautioned that any other board members beyond the two committee members remain silent during the meeting. Ms. Floyd asked if they could all sit at the same table during each other's meetings. Mr. Cesca replied that would muddle things and the non-committee members or members from the other Board remain in the audience. He commented that ad hoc committees are information gatherers and not decision makers. President Westbrook clarified the clear difference between which group is meeting. Director Holt asked about the board members being able to ask questions as a member of the public. Mr. Cesca commented that there can be problems with doing that and they need to be very careful. Director Holt related a situation where President Westbrook was able to provide helpful information when 41stDAA was looking to buy a tractor. Mr. Cesca commented again on the use of a standing committee from each group that meet on a regular basis, which would be agendaized and posted. Then the individual committees report back to the full boards. Director Wier commented on the success of Measure F for several years before the concerns were raised. Director Wier asked if the Bagley-Keene Act and the Brown Act could be amended to allow for a better working relationship. Ms. Rice suggested the committee system was the best option at this point in time and asked Mr. Cesca if a quarterly joint meeting could be held but with no action items. Mr. Cesca responded that as long as it was a report for the public without action items, it would be alright. Ms. Rice commented again on items best handles as committee issues, like strategic planning. Director Holt asked about noticed meetings. Mr. Cesca commented on joint training session that took place in Orange County which required the Board of Supervisors to notice it as a meeting for their Board in order to interact with the other agencies. Ms. Floyd commented that they have a large percentage of participation from both boards. The work on the master plan came to a halt when the conflict questions were raised. Ms. Floyd also commented on her use of DNCFRPD Board members for assistance as well members of the 41stDAA Board. Mr. Cesca responded that it would fall under her duties as CEO and she would then report on the communication with DNCFRPD Board members to the 41stDAA Board as research she had done. Director Wier commented that some information is needed from 41stDAA in order for the District to prepare their budget. Mr. Cesca state that he felt that a coordination of submittal of information in the Board packet would be helpful. Ms. Floyd commented on her use of blind carbon copy on emails instead of just a carbon copy in order to avoid problems with a reply all situation with emails. Director Wier commented on how the DNCFRPD Board members are elected locally, so the communication is important. Ms. Floyd commented the committees should coordinate their own meetings rather than relying on staff to do so. Director Holt stated that since it's been 10 months since any committees have met, they all need to be reminded of who is on which committee. Mr. Cesca commented on how the members of one Board could be present in the audience during a meeting of the other Board, but they should not sit at the table together. Director Wier commented on the 41stDAA Board's use of the DNCFRPD district in an advisory capacity. Mr. Cesca commented that they just need to be clear during discussions about the distribution of funds. He added that the audit was very clear that the money was tracked very well when transferred from the District to the 41stDAA. President Westbrook then thanked Mr. Cesca for being here this evening to clarify matters for the Board.

4. **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.
5. **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.

*Meeting adjourned at 6:00pm*

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President

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Secretary

Del Norte County Fairgrounds Recreation & Park District

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

**Department:** AUDITOR-CONTROLLER

**Authorization No:** 78466

**By:** ST CKS

**Date:** 6/27/2019

**Cash:** 0.00

**Check:** 475,546.87

**TOTAL:** 475,546.87

ACCOUNT	DEBIT	CREDIT	DESCRIPTION
101-010-00000	100.62	0.00	Cash - General Fund
133-010-00000	395,671.00	0.00	Cash - Welfare Administration
141-010-00000	1,704.00	0.00	Cash - Health Fund
618-010-00000	2,148.00	10.75	Cash - S.A.F.E.
638-010-00000	75,934.00	0.00	Cash - Del Norte Fairgrounds
141-441-90480	0.00	1,704.00	3rd Qtr
618-118-90420	0.00	2,148.00	4/19
618-118-90420	10.75	0.00	4/19 ASF
638-010-07100	0.00	53,153.80	Fairgrounds s/t
638-010-07110	0.00	22,780.20	Fairgrounds s/t
101-513-91122	0.00	100.62	Top Att f/s intercept
133-010-07331	0.00	395,671.00	M/C 4th Qtr
<b>TOTAL:</b>	475,568.37	475,568.37	

BARBARA LOPEZ, TREASURER

CLINTON SCHAAD, AUDITOR

BY: \_\_\_\_\_  
DEPUTY

BY: \_\_\_\_\_  
DEPUTY

DEPARTMENT COPY

61-787719

ISSUE DATE: 06/24/2019

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
STATEMENT OF DISTRICT TAX DISTRIBUTION

DATE: 6/18/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 388

PAYEE: DEL NORTE CNTY FAIRGROUNDS  
COUNTY AUDITOR-CONTROLLER

CURRENT DISTRIBUTIONS APR 2019

23,834.00

CURRENT ADVANCE APR 2019

52,100.00

PRIOR CREDITS

0.00

BALANCE

APR 2019

75,934.00

TOTAL PAYMENT

75,934.00

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 4TH QUARTER 2018

121.51

DISTRIBUTION 4TH QUARTER 2018

634.65

DISTRIBUTION 1ST QUARTER 2019

16,508.59

DISTRIBUTION 2ND QUARTER 2019

6,569.25

DISTRIBUTION 3RD QUARTER 2019

0.00

TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)

23,834.00

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA  
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
LOCAL REVENUE BRANCH, MIC: 27  
PO BOX 942879, SACRAMENTO, CA 94279-0027

DEL NORTE COUNTY  
AUDITOR-CONTROLLER

JUN 27 2019

RECEIVED



## 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 - 12] To [2019 - 12]  
 Sort By [Fund]  
 Sort Transactions By Date [No]  
 From Fund [638] To [638]  
 From Account Group [ ] To [ZZZZZZZZZZZZ]  
 Last Year Closed 2019  
 Last Posting Sequence 22714  
 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 2019			Cash - Del Norte Fairgrounds						
12	GL-CR	6/27/2019	DEPOSIT	22616	24608-1	75,934.00			1,422,936.22
			Net Change and Ending Balance for Fiscal Period 12:					75,934.00	1,498,870.22
			Totals: Cash - Del Norte Fairgrounds 2019			75,934.00	0.00	75,934.00	1,498,870.22
			Fund Balance Available						-588,825.64
638-010-07100 2019			Auth No: 78466	22616	24608-1		53,153.80		
12	GL-CR	6/27/2019	Fairgrounds s/t						
			Net Change and Ending Balance for Fiscal Period 12:					-53,153.80	-641,979.44
			Totals: Fund Balance Available 2019			0.00	53,153.80	-53,153.80	-641,979.44
			Designated Reserve						-834,110.58
638-010-07110 2019			Auth No: 78466	22616	24608-1		22,780.20		
12	GL-CR	6/27/2019	Fairgrounds s/t						
			Net Change and Ending Balance for Fiscal Period 12:			0.00	22,780.20	-22,780.20	-856,890.78
			Totals: Designated Reserve 2019			0.00	22,780.20	-22,780.20	-856,890.78
			Report Totals:			75,934.00	75,934.00	0.00	0.00

Del Norte Fairgrounds Trust  
**Balance Sheet**  
June 30, 2019

**Unaudited**

**ASSETS**

638 010 00000	Cash Del Norte Fairgrounds	1,498,870.22
	Total Assets	<u>1,498,870.22</u>

**LIABILITIES AND FUND EQUITY**

638 010 07100	Fund Balance Available	641,979.44
638 010 07110	Designated Reserve	856,890.78
	Total Liabilities and Fund Equity	<u>1,498,870.22</u>

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

**Department:** AUDITOR-CONTROLLER

**Authorization No:** 78682

**By:** ST CKS

**Date:** 7/29/2019

**Cash:** 0.00

**Check:** 284,693.04

**TOTAL:** 284,693.04

ACCOUNT	DEBIT	CREDIT	DESCRIPTION
101-010-00000	1,053.00	0.00	Cash - General Fund
141-010-00000	11,820.42	0.00	Cash - Health Fund
638-010-00000	55,751.62	0.00	Cash - Del Norte Fairgrounds
812-010-00000	216,068.00	0.00	Cash - School New Construction
101-010-01110	0.00	1,053.00	License plate 1st pymt 972.2 #
141-010-01110	0.00	11,820.42	1819372PHP #
638-010-07100	0.00	39,026.13	Fairgrounds 5/19
638-010-07110	0.00	16,725.49	Fairgrounds 5/19
812-010-07100	0.00	216,068.00	CA DGS
<b>TOTAL:</b>	284,693.04	284,693.04	

**BARBARA LOPEZ, TREASURER**

**CLINTON SCHAAD, AUDITOR**

**BY:** 

**DEPUTY**

**BY:** 

**DEPUTY**

**DEPARTMENT COPY**

CONTROLLER OF CALIFORNIA  
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE  
ONLY. THE WARRANT COVERING THE AMOUNT SHOWN WILL  
BE MAILED DIRECTLY TO THE PAYEE.

DEL NORTE COUNTY AUDITOR  
CLINTON SCHAAD  
981 H ST FRNT 140  
CRESCENT CITY CA  
955313415

DEL NORTE COUNTY  
AUDITOR-CONTROLLER

JUL 26 2019

RECEIVED

WARRANT NUMBER 62017948 ISSUE DATE 07/24/2019  
TOTAL REMITTED 55,751.62

PAYEE DEL NORTE CNTY FAIRGROUNDS PAYEE I. D. 388  
FUND NAME RETAIL SALES TAX  
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
STATEMENT OF DISTRICT TAX DISTRIBUTION  
DATE: 7/18/2019 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 388

PAYEE: DEL NORTE CNTY FAIRGROUNDS  
COUNTY AUDITOR-CONTROLLER

CURRENT DISTRIBUTIONS MAY 2019	3,651.62
CURRENT ADVANCE MAY 2019	52,100.00
PRIOR CREDITS	0.00

---

BALANCE MAY 2019	55,751.62
TOTAL PAYMENT	55,751.62

---

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 4TH QUARTER 2018	16,729.34-
DISTRIBUTION 4TH QUARTER 2018	69.63
DISTRIBUTION 1ST QUARTER 2019	895.10
DISTRIBUTION 2ND QUARTER 2019	19,416.23
DISTRIBUTION 3RD QUARTER 2019	0.00
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	3,651.62

---

IF YOU HAVE ANY QUESTION PLEASE CONTACT CDTFA  
LOCAL REVENUE BRANCH BY PHONE AT (916) 324-3000 OR MAIL:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
LOCAL REVENUE BRANCH, MIC: 27  
PO BOX 942879, SACRAMENTO, CA 94279-0027

## 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 [2020 - 01] To [2020 - 01]  
 Sort By [Fund]  
 Sort Transactions By Date [No]  
 From Fund [638] To [638]  
 From Account Group [ ] To [ZZZZZZZZZZZZ]  
 Last Year Closed 2019  
 Last Posting Sequence 22883  
 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						1,504,353.46
2020									
01	GL-CR	7/29/2019	DEPOSIT	22753	24748-1	55,751.62			
			Net Change and Ending Balance for Fiscal Period 01:					55,751.62	1,560,105.08
			Totals: Cash - Del Norte Fairgrounds 2020			55,751.62	0.00	55,751.62	1,560,105.08
			Fund Balance Available						-647,462.68
638-010-07100									
2020									
01	GL-CR	7/29/2019	Auth No: 78682	22753	24748-1		39,026.13		
			Fairgrounds 5/19						
			Net Change and Ending Balance for Fiscal Period 01:					-39,026.13	-686,488.81
			Totals: Fund Balance Available 2020			0.00	39,026.13	-39,026.13	-686,488.81
			Designated Reserve						-856,890.78
638-010-07110									
2020									
01	GL-CR	7/29/2019	Auth No: 78682	22753	24748-1		16,725.49		
			Fairgrounds 5/19						
			Net Change and Ending Balance for Fiscal Period 01:			0.00	16,725.49	-16,725.49	-873,616.27
			Totals: Designated Reserve 2020			55,751.62	55,751.62	0.00	0.00
			Report Totals:						

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

**Unaudited**

**ASSETS**

638 010 00000	Cash Del Norte Fairgrounds	1,554,621.84
	Total Assets	<u>1,554,621.84</u>

**LIABILITIES AND FUND EQUITY**

638 010 07100	Fund Balance Available	681,005.57
638 010 07110	Designated Reserve	<u>873,616.27</u>
	Total Liabilities and Fund Equity	<u>1,554,621.84</u>

DEL NORTE COUNTY FAIRGROUNDS RECREATION AND PARK DISTRICT  
FINAL BUDGET - AUGUST 2019

	Year End Estimates 2018-19	Budget 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 - see below for line item split 2019-20	21,030.00	25,000.00
94500-00-900-A 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

\*Expenditures broken down by line item for 2019-2020

60000-11-900-A Insurance Fees	\$ 3,000.00
65000-11-900-A Other Expenses Rec & Park District	\$ -
69000-11-900-A Professional Services - Legal Expenses	\$ 4,000.00
69010-11-900-A Professional Services - Administration	\$ 12,000.00
69020-11-900-A Professional Services - Miscellaneous	\$ 1,000.00
69030-11-900-A Professional Service - Accounting/Audit	\$ 5,000.00
	\$ 25,000.00

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

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

August 29, 2019

Hon. Darren McElfresh  
Del Norte County Superior Court  
450 H Street  
Crescent City, CA 95531

**Response to 2019 Grand Jury Report**

Hon. Judge McElfresh:

The Del Norte County Fairgrounds Recreation and Park District (“District”) has received, reviewed and with this letter hereby responds to the 2019 Grand Jury Report in compliance with Penal Code Sections 933 and 933.05. This response was approved by the Board of Directors for the District at its meeting held on August 29, 2019.

**GRAND JURY FINDINGS AND DISTRICT RESPONSES:**

**F1.** The 2018-2019 Grand Jury Continuity Committee found the Financial and Accounting Policies and Procedures (FAPP) dated November 17, 2015 to be incomplete.

**Response to F1: Partially disagree.** The District does consider the FAPP document to be complete. It presently does not contain procedures for cash withdrawals from the bank account, as the District has not, and does not, make cash withdrawals. While the 41<sup>st</sup> District Agricultural Association (“41<sup>st</sup> DAA”) does utilize cash for the purposes of making change for various venues and shows, the District only makes its disbursement of funds by check. The District agrees that it may be preferable that the practice of not making cash withdrawals be clearly stated in the FAPP. Prior to the publication of the Grand Jury Report, the District had initiated a review of the FAPP as a matter of ensuring the document is still up to date (*see* Responses to R1 and R2).

**F2.** It was noted the meetings of the 41<sup>st</sup> District Agricultural Association (41<sup>st</sup>DAA) with the Parks District are now appropriately held at separate locations. Each agency schedule their own meetings.

**Response to F2: Agree.**

**F3.** There was a state audit of the 41<sup>st</sup> DAA and their interface with the Parks District financial supports by the California Department of Food and Agriculture Audit Office. This became



apparent during the follow-up investigation of this continuity committee. The Audit can be reviewed on the [dnfair.org](http://dnfair.org) website.

**Response to F3: Agree.** [NOTE: The Audit is also available on the District's website, [dnfairpd.org](http://dnfairpd.org)]

**F4.** It is the conclusion of the Continuity committee that the current efforts of the Park District are with good intentions and in good standing with their ability to respond to the needs of the 41st DAA to keep our state fair operational and accountable to and for the citizens of Del Norte County, California.

**Response to F4: Agree.**

**F5.** It was the belief of this Continuity Committee that the fiscal staff of the Park District are **still** in need of training and supervision as it relates to adherence to accounting internal controls and practices.

**Response to F5: Partially disagree.** While the District agrees that staff should remain current with fiscal regulations and procedures, this Finding does not reflect that prior to the Continuity Committee's interview with the District, the District had already ceased use of volunteer staff and had contracted for Administrative Support Services, including fiscal items, with an individual with knowledge of local government operations, including government accounting practices. The contract and the skills of the contractor were relayed to the Continuity Committee during the interview. (*see* Response to R4).

### **GRAND JURY RECOMMENDATIONS AND DISTRICT RESPONSES:**

**R1.** Cash fund management needs to be included in the FAPP to provide better transparency.

**Response to R1: Recommendation implementation in progress.** This recommendation is already being reviewed by the District Board and will continue at upcoming meetings and be concluded within 6 months. As stated in F1, the District had already initiated a review of the FAPP to ensure that it remains up to date.

**R2.** The FAPP needs to state when and how a withdrawal is to be performed from their bank.

**Response to R2: Recommendation implementation in progress.** This recommendation is already being reviewed by the District Board and will continue at upcoming meetings and be concluded within 6 months. As stated in F1, the District had already initiated a review of the FAPP to ensure that it remains up to date. Also as stated in F1, the District does not make cash withdrawals.

**R3.** The posting of the Parks District Board meetings and Financials on the **dnfair.org** website are not the responsibility of the 41stDAA, therefore another means of sharing their data needs to be determined.

**Response to R3: Recommendation has been implemented.** The District has already developed their own website, [dncfrpd.org](http://dncfrpd.org), upon which agendas, minutes, and other relevant documents are posted to provide public access. The website includes a Contact Us section to allow the public to request additional information.

**R4.** Parks District should hire new staff and train current staff about the requisite experience and knowledge in and about financials, banking and accounting needed to be able to prevent errors, embezzlement, fraud and so they can communicate with transparency. This should decrease its vulnerability to fraud, embezzlement and false accusations.

**Response to R4: Recommendation has been implemented.** As indicated in F5, the District has already ceased to use volunteer staff and has contracted for Administrative Support Services with an individual possessing knowledge of public meeting procedures, budgets, and government accounting practices, among other skills that are the result of more than two decades of service to local government agencies. The contractor works with both the Del Norte County Auditor's Office and the California Fair Services Authority on the District's fiscal matters.

Respectfully submitted,

Steven Westbrook, President  
Board of Directors  
Del Norte County Fairgrounds Recreation and Park District