

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

Mailing Address: PO Box 402, Crescent City, CA, 95531

**AGENDA**

**SPECIAL MEETING**

Thursday, November 10, 2022

Time: 6:00 pm

**Meeting Location**

Del Norte Fairgrounds Board Room  
421 HWY 101 North, Crescent City, CA 95531

**BOARD OF DIRECTORS**

Doug Wakefield – President  
Sabina Renner – Secretary  
Rich Wier - Director  
Steven Westbrook - Director  
Donna Hopkins-Director

1. **6:00 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 September 22, 2022.
  - b. Approve Financial Statements received from CFSA for the month of September 2022 and October 2022
  - c. Approve Financial Statements received from the County of Del Norte for the month of September 2022 and October 2022.

**3. New Business:**

a. Discuss and take possible action on the receipt of FY 2021 EMPG funding by the U.S. Department of Homeland Security (DHS)/Federal Emergency Management Agency (FEMA) through Cal OES.

b. Discuss and take possible action on auditor services for Del Norte County Fair Recreation and Parks District.

c. Discuss and take possible action on Oath of Office for newly elected directors.

d. Discuss and take possible action regarding cancelling the November 24, 2022 and the December 22, 2022 meetings.

**4. Old Business:**

a. Receive an update from Susan Brown regarding progress made on grant applications. Take action as necessary.

**5. Committee Reports:**

a. **Finance Committee** – Receive a report from the Finance Committee on any items that were discussed at their last meeting-no meeting was held since the last reporting period. A date for the next meeting of the Finance Committee has not yet been set. Take action as necessary and appropriate.

b. **Public Relations Committee**-Receive a report from the Public Relations Committee on any items that were discussed at their last 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 November 24, 2022 at 6:00 p.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.*



CALIFORNIA  
FAIR SERVICES  
AUTHORITY

1776 TRIBUTE ROAD, SUITE 100 SACRAMENTO, CA 95815

065076

10/1/2022

\$250.32

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

10/2022 True Up Liability Monthly

<b>Terms:</b> Due and payable upon receipt of invoice	
<b>Description</b>	<b>Amount</b>
General Liability Insurance	208.32
Auto liability	42.00
<b>Total Invoice:</b>	<b>250.32</b>



CALIFORNIA  
FAIR SERVICES  
AUTHORITY

# INVOICE STATEMENT

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

Statement Period: 9/30/2022 - 10/12/2022

Amount Due: \$250.32

Remit Payment By: 10/31/2022

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

Invoice Date	Invoice Number	Invoice Description	Invoice Amount	Balance
10/1/2022	065076	10/2022 True Up Liability Monthly	250.32	250.32
	LI	General Liability Insurance	208.32	
	LI	Auto liability	42.00	
Totals for DN Parks District - Del Norte Co. Recreation & Park District			250.32	250.32

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

Credit	Current	Over 30	Over 60	Over 90
0.00	250.32	0.00	0.00	0.00

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**VALERIE STARKEY**

**INVOICE**

707-490-9177

[vstarkey@sonic.net](mailto:vstarkey@sonic.net)

1258 McNamara Ave  
Crescent City, CA  
95531

Attention:  
DNCFRPD  
Date: September

Description	Quantity	Unit Price	Cost
Monthly duties: Agenda, minutes, mail, process payments etc.	20	\$ 25.00	\$ 500.00
			\$ 500.00
		Total	\$ 500.00

Sincerely yours,

Valerie Starkey

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**VALERIE STARKEY**

**INVOICE**

707-490-9177

vstarkey@sonic.net

1258 McNamara Ave  
Crescent City, CA  
95531

Attention:  
DNCFRPD  
Date: October 2022

Description	Quantity	Unit Price	Cost
Monthly duties: Agenda, minutes, mail, process payments etc.	20	\$ 25.00	\$ 500.00
			\$ 500.00
<b>Printer Ink</b>			\$ 56.30
		Total	\$ 556.30

Sincerely yours,

Valerie Starkey



## Final Details for Order #114-1821297-6271456

[Print this page for your records.](#)

**Order Placed:** October 22, 2022

**Amazon.com order number:** 114-1821297-6271456

**Order Total:** \$56.30

**Shipped on October 23, 2022**

### Items Ordered

2 of: *Canon PG-275XL AMR*  
Sold by: Amazon.com Services LLC

Condition: New

**Price**

\$26.00

### Shipping Address:

Valerie Starkey  
1258 MCNAMARA AVE  
CRESCENT CITY, CA 95531-2020  
United States

### Shipping Speed:

FREE Prime Delivery

## Payment information

### Payment Method:

Mastercard ending in 7322

Item(s) Subtotal: \$52.00  
Shipping & Handling: \$0.00

### Billing address

Valerie Starkey  
3795 LAKE EARL DR  
CRESCENT CITY, CA 95531-7987  
United States

Total before tax: \$52.00  
Estimated tax to be collected: \$4.30

**Grand Total: \$56.30**

To view the status of your order, return to [Order Summary](#).

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Del Norte County  
Registrar of Voters  
981 H Street, Suite 160  
Crescent City, CA 95531  
707-464-7216

**September 08, 2022**

**STATEMENT**

TO: Del Norte Fair District Recreation & Park District  
Attn: Valerie Starkey  
P.O. Box 402  
Crescent City, CA 95531

From: Alissia D. Northrup  
County Clerk/Registrar of Voters

For: Election Services for the November 8, 2022 Election – Letters, Postage, Resolutions, Candidacy Forms, Publications, Signature Verifications, Data Processing and Administrative time.

<b><u>Total Cost</u></b>	<b><u>Credits</u></b>	<b><u>Balance Due</u></b>
<b>\$210.00</b>	<b>\$0.00</b>	<b>\$210.00</b>

Please make your check payable Del Norte County and remit as follows:

Alissia D. Northrup  
Registrar of Voters  
981 H Street, Suite 160  
Crescent City, CA 95531

Thank you,  
Alissia D. Northrup



## DEL NORTE COUNTY – ELECTION COST ALLOCATION

### CATEGORY I: DIRECT AGENCY COSTS

These are costs which can be specifically attributed to a particular entity and no other, and only involve costs which that entity incurred simply because of their presence on the ballot.

#### CATEGORY I: COSTS

- A. Legal Publications
- B. Candidate Filing Forms
- C. Signature Verification
- D. Computer Programming (needed for each district)
- E. Sample, Official and Absentee Ballot Printing (needed for each district)
- F. Other

### CATEGORY II: GENERAL COSTS OF THE ELECTION

These are costs of the election, which would have been incurred regardless of the number of jurisdictions on the ballot and will be divided equally between the County of Del Norte (if applicable), and other local entities or special districts on the ballot.

#### CATEGORY II: COSTS

- A. Postage
- B. Rent of Polling Places
- C. Poll Workers Salaries
- D. Sample Ballot Labeling
- E. Data Processing Run Charges
- F. Computer Programming (needed for each election)
- G. Election Employees Salary
- H. Precinct Supplies
- I. Delivery of Election Equipment
- J. Sample, Official and Absentee Ballot Printing (needed for each election)
- K. Election Equipment Lease

### CATEGORY III: INDIRECT COSTS OF THE ELECTION

These are costs that are indirectly incurred because of the election. The costs are divided between the County of Del Norte (if applicable) and other local entities or special districts on the ballot, based on the number of voter decisions each entity has.

#### CATEGORY III: COSTS

- |                              |                            |
|------------------------------|----------------------------|
| A. Phone Charges             | D. Mileage                 |
| B. General Election Supplies | E. Election Dept. Overhead |
| C. In House Printing         | F. Other                   |



# Country Media, Inc.

Cannon Beach Gazette / The Chief / Coffee Break / Curry Coastal Pilot  
Del Norte Triplicate / Lincoln City News Guard / North Coast Citizen  
St. Helens Chronicle / St. Helens News Advertiser / The World  
Tillamook Headlight Herald

Country Media Inc.  
PO Box 670  
Salem OR 97308  
Tel : (503) 444-7924

### Advertising Statement

**Cust # :** 38913  
**Tel # :** (707) 464-7237

**Statement Date:** 09/30/22  
**Salesperson:** House

**Del Norte Fairgrounds Recreation and Park District**  
PO Box 402  
Crescent City, CA  
95531

### Detailed Statement of transactions between 09/01/22 to 09/30/22

Date	Description	Charge	Amount
	<b>Balance forward as of 08/31/22</b>		<b>93.46</b>
09/30/22	DEBIT : Service Charge Service charges Sep 2022	1.17	1.17
<b>Balance Due</b>			<b>94.63</b>

### Summary

**PLEASE RETURN BOTTOM PORTION WITH REMITTANCE TO:**  
**Country Media Inc. PO Box 670 Salem OR 97308**

Balance forward	93.46
Total Charges	1.17
Total Credits	0.00

Customer # : 38913

### Del Norte Fairgrounds Recreation and Park District

Current	30+ days	60+ days	90+ days	120+ days	Balance Due
1.17	93.46	0.00	0.00	0.00	<b>94.63</b>

### Notice

PLEASE REMIT UPON RECEIPT

P: (503)444-7924 F:(503)444-7926 E:manifests@countrymedia.net

**DEL NORTE COUNTY FAIR, 41ST DAA**  
**RECREATIONAL & PARK DISTRICT**  
**Statement of Operations**  
**August 31, 2022**

	Acct. No.	Current YTD 8/31/2022	Budget 22/23	Balance of Budget	% Used 22/23
<b>REVENUES:</b>					
Sales Tax Revenues	RECS	-	-	-	0%
Interest Income	RECI	-	30,000	30,000	0%
<b>TOTAL REVENUES</b>		<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>0%</b>
<b>EXPENSES:</b>					
Administrative Expenditures	RECA	1,571	40,800	39,229	4%
Prior Year Expenditures	RECP	-	-	-	0%
Capital Expenditures	RECC	-	-	-	0%
Other operating Expenditures	RECO	-	224,000	224,000	0%
<b>TOTAL EXPENSES</b>		<b>1,571</b>	<b>264,800</b>	<b>263,229</b>	<b>1%</b>
<b>TOTAL NET GAIN/LOSS</b>		<b>(1,571)</b>	<b>(234,800)</b>	<b>(233,229)</b>	<b>1%</b>

**Detail of Expenditures**

	<b>Acct. No.</b>	<b>Current YTD 8/31/2022</b>	<b>Budget 22/23</b>	<b>Balance of Budget</b>	<b>% of Used 22/23</b>
<b>ADMINISTRATION EXPENSE</b>					
Insurance Fees	60000-11-900	526	2,800	2,274	19%
Other Expenses	65000-11-900	0	10,000	10,000	0%
Professional Services - Legal	69000-11-900	0	10,000	10,000	0%
Professional Services - Administration	69010-11-900	950	7,500	6,550	13%
Professional Services - Miscellaneous	69020-11-900	0	0	0	0%
Professional Services - Accounting / Audit	69030-11-900	95	10,500	10,405	1%
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>1,571</b>	<b>40,800</b>	<b>39,229</b>	<b>4%</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	0	224,000	224,000	0%
<b>TOTAL OTHER OPERATING EXPENSE</b>		<b>-</b>	<b>224,000</b>	<b>224,000</b>	<b>0%</b>

# General Ledger Detail

**Current period 2 (8/1/2022 - 8/31/2022)**

Del Norte Parks and Recreation  
Sam Harrison

Unit: \$

Tuesday, October 25, 2022 12:23:23PM  
Page 1

Date	Posting Description	Reference	Source	Merge #	Debit	Credit	Balance
<b>11900-00-900-A Cash - Rec &amp; Park Dist CCU Checking #S51</b>							111,141.91
8/18/2022	Summarized AP Payments	Payments	AP-Payment	138		200,797.82	
8/18/2022	41st District Agriculture Association	Check: 2196					200,000.00
8/18/2022	California Fair Services Authority	Check: 2195					297.82
8/18/2022	Valerie Starkey	Check: 2194					500.00
8/29/2022	Transfer from County 08/29/22	Aug bal	GL-Manual	139	200,000.00		
11900-00-900-A					Net:		797.82-
					200,000.00	200,797.82	110,344.09
<b>11910-00-900-A Cash - Rec &amp; Park Dist CCU Savings #S50</b>							50.00
<b>14300-00-900-A Deferred Charges - Rec &amp; Park District</b>							63.02
8/1/2022	Summarized AP Invoices	Extra	AP-Invoice			12.61	
1/1/2022	California Fair Services Authority	Invoice: 060882	2022 Estimated WC Lump Sum				12.61
14300-00-900-A					Net:		12.61-
					0.00	12.61	50.41
<b>15000-00-900-A Cash - County of Del Note</b>							3,536,184.94
8/31/2022	Fund Dep 08/31/22	August bal	GL-Manual			186,929.43	
15000-00-900-A					Net:		186,929.43-
					0.00	186,929.43	3,349,255.51
<b>21200-00-900-A Accounts Payable-Rec &amp; Park District</b>							20.94
8/1/2022	Summarized AP Invoices	Invoices	AP-Invoice			797.82	
8/1/2022	California Fair Services Authority	Invoice: 064196	2022 True Up Liability Monthly				250.32
8/1/2022	California Fair Services Authority	Invoice: 064308	07/2022 AccountNet				47.50
8/1/2022	Valerie Starkey	Invoice: 2194	July 2022 Services				500.00
8/18/2022	Summarized AP Invoices	Invoices	AP-Invoice			200,000.00	
8/18/2022	41st District Agriculture Association	Invoice: 2196	Allocation				200,000.00
8/18/2022	Summarized AP Payments	Payments	AP-Payment	138	200,797.82		
8/18/2022	41st District Agriculture Association	Check: 2196					200,000.00
8/18/2022	California Fair Services Authority	Check: 2195					297.82
8/18/2022	Valerie Starkey	Check: 2194					500.00
21200-00-900-A					Net:		0.00
					200,797.82	200,797.82	20.94
<b>22800-00-900-A Designated Reserve - Park &amp; Rec Fair</b>							1,622,841.76-
8/31/2022	Fund Dep 08/31/22	August bal	GL-Manual			1,793.72	
22800-00-900-A					Net:		1,793.72-
					0.00	1,793.72	1,624,635.48-
<b>25900-00-900-A Funds Balance Available - Co of Del Nort</b>							1,913,343.18-
8/31/2022	Fund Dep 08/31/22	August bal	GL-Manual		188,723.15		
25900-00-900-A					Net:		188,723.15
					188,723.15	0.00	1,724,620.03-
<b>29300-00-900-A Net Resources - Rec &amp; Park District</b>							112,036.30-
<b>60000-11-900-A Insurance Fees</b>							262.93
8/1/2022	Summarized AP Invoices	Extra	AP-Invoice		12.61		
1/1/2022	California Fair Services Authority	Invoice: 060882	2022 Estimated WC Lump Sum				12.61
8/1/2022	Summarized AP Invoices	Invoices	AP-Invoice		250.32		
8/1/2022	California Fair Services Authority	Invoice: 064196	2022 True Up Liability Monthly, Gen Liab Ins				208.32
8/1/2022	California Fair Services Authority	Invoice: 064196	2022 True Up Liability Monthly				42.00
60000-11-900-A					Net:		262.93
					262.93	0.00	525.86
<b>69010-11-900-A Professional Services - Administration</b>							450.00
8/1/2022	Summarized AP Invoices	Invoices	AP-Invoice		500.00		
8/1/2022	Valerie Starkey	Invoice: 2194	July 2022 Services, Valerie Hours				500.00
69010-11-900-A					Net:		500.00
					500.00	0.00	950.00
<b>69030-11-900-A Professional Services - Accounting/Audit</b>							47.50
8/1/2022	Summarized AP Invoices	Invoices	AP-Invoice		47.50		
8/1/2022	California Fair Services Authority	Invoice: 064308	07/2022 AccountNet, Sam's Hours				47.50
8/1/2022	California Fair Services Authority	Invoice: 064308	07/2022 AccountNet				0.00
69030-11-900-A					Net:		47.50
					47.50	0.00	95.00
<b>94500-00-900-A Other Operating Expenses</b>							0.00
8/18/2022	Summarized AP Invoices	Invoices	AP-Invoice		200,000.00		
8/18/2022	41st District Agriculture Association	Invoice: 2196	Allocation				200,000.00
8/29/2022	Transfer from County 08/29/22	Aug bal	GL-Manual	139		200,000.00	
94500-00-900-A					Net:		0.00
					200,000.00	200,000.00	0.00

# General Ledger Detail

**Current period 2 (8/1/2022 - 8/31/2022)**

Del Norte Parks and Recreation  
Sam Harrison

**Unit: \$**

Tuesday, October 25, 2022 12:23:23PM  
Page 2

Date	Posting Description	Reference	Source	Merge #	Debit	Credit	Balance	
<hr/>								
<b>\$ Grand Totals</b>								
		<u>Beginning Balance</u>	<u>Net Activity</u>		<u>Total Debits</u>	<u>Total Credits</u>	<u>Balance</u>	
		0.00	0.00		790,331.40	790,331.40	0.00	
		<b>\$ Trial Balances</b>				<u>Total Debits</u>	<u>Total Credits</u>	<u>Balance</u>
			Prior:		3,648,221.24	3,648,221.24	0.00	
			Activity:		790,331.40	790,331.40	0.00	
			Ending:		3,461,291.81	3,461,291.81	0.00	

**DEL NORTE COUNTY FAIR, 41ST DAA**  
**Recreational & Park District**  
**BALANCE SHEET**  
**August-22**

	<u>22/23</u>	<u>21/22</u>
<b>ASSETS</b>		
<b>ASSETS</b>		
Cash - Central Coast CU Checking Members	110,344	219,609
Cash - Central Coast CU Savings	50	50
Accounts Receivable	0	0
Deferred Charges	50	0
Cash - County of Del Norte	<u>3,349,256</u>	<u>3,118,467</u>
<b>TOTAL ASSETS</b>	<u><u>3,459,700</u></u>	<u><u>3,338,127</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
Accounts Payable/WC Payable	(21)	1
Designated Reserve - Co of Del Norte	1,624,635	1,398,314
Funds Bal Available - Co of Del Nort	<u>1,724,620</u>	<u>1,720,153</u>
<b>TOTAL LIABILITIES</b>	<u><u>3,349,235</u></u>	<u><u>3,118,468</u></u>
<b>EQUITY</b>		
Net Resources - Rec & Park District	112,036	222,447
Net Income	<u>(1,571)</u>	<u>(2,788)</u>
<b>TOTAL EQUITY</b>	<u><u>110,465</u></u>	<u><u>219,659</u></u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u><b>3,459,700</b></u></u>	<u><u><b>3,338,127</b></u></u>

# Trial Balance

Current (9/1/2022 - 9/30/2022)

Unit Of Measure: \$

Del Norte Parks and Recreation

Tuesday, October 25, 2022 12:24:11PM

Sam Harrison

Page 1

Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11900-00-900-A Cash - Rec & Park Dist CCU Checking #S51	110,344.09		776.38	776.38-	109,567.71
11910-00-900-A Cash - Rec & Park Dist CCU Savings #S50	50.00			0.00	50.00
14300-00-900-A Deferred Charges - Rec & Park District	50.41		12.61	12.61-	37.80
15000-00-900-A Cash - County of Del Note	3,349,255.51	552.86		552.86	3,349,808.37
21200-00-900-A Accounts Payable-Rec & Park District	20.94	776.38	797.82	21.44-	0.50-
22800-00-900-A Designated Reserve - Park & Rec Fair	1,624,635.48-		165.86	165.86-	1,624,801.34-
25900-00-900-A Funds Balance Available - Co of Del Nort	1,724,620.03-		387.00	387.00-	1,725,007.03-
29300-00-900-A Net Resources - Rec & Park District	112,036.30-			0.00	112,036.30-
60000-11-900-A Insurance Fees	525.86	262.93		262.93	788.79
69010-11-900-A Professional Services - Administration	950.00	500.00		500.00	1,450.00
69030-11-900-A Professional Services - Accounting/Audit	95.00	47.50		47.50	142.50
<b>\$ Grand Totals</b>	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	2,139.67	2,139.67	0.00	0.00

**DEL NORTE COUNTY FAIR, 41ST DAA**  
**RECREATIONAL & PARK DISTRICT**  
**Statement of Operations**  
**September 30, 2022**

	Acct. No.	Current YTD 9/30/2022	Budget 22/23	Balance of Budget	% Used 22/23
<b>REVENUES:</b>					
Sales Tax Revenues	RECS	-	-	-	0%
Interest Income	RECI	-	30,000	30,000	0%
<b>TOTAL REVENUES</b>		<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>0%</b>
<b>EXPENSES:</b>					
Administrative Expenditures	RECA	2,381	40,800	38,419	6%
Prior Year Expenditures	RECP	-	-	-	0%
Capital Expenditures	RECC	-	-	-	0%
Other operating Expenditures	RECO	-	224,000	224,000	0%
<b>TOTAL EXPENSES</b>		<b>2,381</b>	<b>264,800</b>	<b>262,419</b>	<b>1%</b>
<b>TOTAL NET GAIN/LOSS</b>		<b>(2,381)</b>	<b>(234,800)</b>	<b>(232,419)</b>	<b>1%</b>

**Detail of Expenditures**

	<b>Acct. No.</b>	<b>Current YTD 9/30/2022</b>	<b>Budget 22/23</b>	<b>Balance of Budget</b>	<b>% of Used 22/23</b>
<b>ADMINISTRATION EXPENSE</b>					
Insurance Fees	60000-11-900	789	2,800	2,011	28%
Other Expenses	65000-11-900	0	10,000	10,000	0%
Professional Services - Legal	69000-11-900	0	10,000	10,000	0%
Professional Services - Administration	69010-11-900	1,450	7,500	6,050	19%
Professional Services - Miscellaneous	69020-11-900	0	0	0	0%
Professional Services - Accounting / Audit	69030-11-900	143	10,500	10,358	1%
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>2,381</b>	<b>40,800</b>	<b>38,419</b>	<b>6%</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	0	224,000	224,000	0%
<b>TOTAL OTHER OPERATING EXPENSE</b>		<b>-</b>	<b>224,000</b>	<b>224,000</b>	<b>0%</b>

# General Ledger Detail

Current period 3 (9/1/2022 - 9/30/2022)

Del Norte Parks and Recreation  
Sam Harrison

Unit: \$

Tuesday, October 25, 2022 12:23:42PM

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Date	Posting Description	Reference	Source	Merge #	Debit	Credit	Balance	
<b>11900-00-900-A</b>		<b>Cash - Rec &amp; Park Dist CCU Checking #S51</b>						110,344.09
9/22/2022	Summarized AP Payments	Payments	AP-Payment	140		776.38		
9/22/2022	California Fair Services Authority	Check: 2198					276.38	
9/22/2022	Valerie Starkey	Check: 2197					500.00	
11900-00-900-A		Net:		776.38-	0.00	776.38	109,567.71	
<b>11910-00-900-A</b>		<b>Cash - Rec &amp; Park Dist CCU Savings #S50</b>						50.00
<b>14300-00-900-A</b>		<b>Deferred Charges - Rec &amp; Park District</b>						50.41
9/1/2022	Summarized AP Invoices	Extra	AP-Invoice			12.61		
1/1/2022	California Fair Services Authority	Invoice: 060882	2022 Estimated WC Lump Sum				12.61	
14300-00-900-A		Net:		12.61-	0.00	12.61	37.80	
<b>15000-00-900-A</b>		<b>Cash - County of Del Note</b>						3,349,255.51
9/30/2022	Fund Dep 09/30/22	Sept bal	GL-Manual		552.86			
15000-00-900-A		Net:		552.86	552.86	0.00	3,349,808.37	
<b>21200-00-900-A</b>		<b>Accounts Payable-Rec &amp; Park District</b>						20.94
9/1/2022	Summarized AP Invoices	Invoices	AP-Invoice			297.82		
9/1/2022	California Fair Services Authority	Invoice: 064606	2022 True Up Liability Monthly				250.32	
9/1/2022	California Fair Services Authority	Invoice: 064805	08/2022 AccountNet				47.50	
9/22/2022	Summarized AP Invoices	Invoices	AP-Invoice			500.00		
9/22/2022	Valerie Starkey	Invoice: 2197	August 2022 Services				500.00	
9/22/2022	Summarized AP Payments	Payments	AP-Payment	140	776.38			
9/22/2022	California Fair Services Authority	Check: 2198					276.38	
9/22/2022	Valerie Starkey	Check: 2197					500.00	
21200-00-900-A		Net:		21.44-	776.38	797.82	0.50-	
<b>22800-00-900-A</b>		<b>Designated Reserve - Park &amp; Rec Fair</b>						1,624,635.48-
9/30/2022	Fund Dep 09/30/22	Sept bal	GL-Manual			165.86		
22800-00-900-A		Net:		165.86-	0.00	165.86	1,624,801.34-	
<b>25900-00-900-A</b>		<b>Funds Balance Available - Co of Del Nort</b>						1,724,620.03-
9/30/2022	Fund Dep 09/30/22	Sept bal	GL-Manual			387.00		
25900-00-900-A		Net:		387.00-	0.00	387.00	1,725,007.03-	
<b>29300-00-900-A</b>		<b>Net Resources - Rec &amp; Park District</b>						112,036.30-
<b>60000-11-900-A</b>		<b>Insurance Fees</b>						525.86
9/1/2022	Summarized AP Invoices	Extra	AP-Invoice		12.61			
1/1/2022	California Fair Services Authority	Invoice: 060882	2022 Estimated WC Lump Sum				12.61	
9/1/2022	Summarized AP Invoices	Invoices	AP-Invoice		250.32			
9/1/2022	California Fair Services Authority	Invoice: 064606	2022 True Up Liability Monthly, Gen Liab Ins				208.32	
9/1/2022	California Fair Services Authority	Invoice: 064606	2022 True Up Liability Monthly				42.00	
60000-11-900-A		Net:		262.93	262.93	0.00	788.79	
<b>69010-11-900-A</b>		<b>Professional Services - Administration</b>						950.00
9/22/2022	Summarized AP Invoices	Invoices	AP-Invoice		500.00			
9/22/2022	Valerie Starkey	Invoice: 2197	August 2022 Services, Valerie Hours				500.00	
69010-11-900-A		Net:		500.00	500.00	0.00	1,450.00	
<b>69030-11-900-A</b>		<b>Professional Services - Accounting/Audit</b>						95.00
9/1/2022	Summarized AP Invoices	Invoices	AP-Invoice		47.50			
9/1/2022	California Fair Services Authority	Invoice: 064805	08/2022 AccountNet, Sam's Hours				47.50	
9/1/2022	California Fair Services Authority	Invoice: 064805	08/2022 AccountNet				0.00	
69030-11-900-A		Net:		47.50	47.50	0.00	142.50	
<b>\$ Grand Totals</b>		Beginning Balance	Net Activity		Total Debits	Total Credits	Balance	
		0.00	0.00		2,139.67	2,139.67	0.00	
<b>\$ Trial Balances</b>					Total Debits	Total Credits	Balance	
			Prior:		3,461,291.81	3,461,291.81	0.00	
			Activity:		2,139.67	2,139.67	0.00	
			Ending:		3,461,845.17	3,461,845.17	0.00	

**DEL NORTE COUNTY FAIR, 41ST DAA**  
**Recreational & Park District**  
**BALANCE SHEET**  
**September-22**

	<u>22/23</u>	<u>21/22</u>
<b>ASSETS</b>		
<b>ASSETS</b>		
Cash - Central Coast CU Checking Members	109,568	219,609
Cash - Central Coast CU Savings	50	50
Accounts Receivable	0	0
Deferred Charges	38	0
Cash - County of Del Norte	<u>3,349,808</u>	<u>3,219,489</u>
<b>TOTAL ASSETS</b>	<u><u>3,459,464</u></u>	<u><u>3,439,149</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
Accounts Payable/WC Payable	1	697
Designated Reserve - Co of Del Norte	1,624,801	1,428,621
Funds Bal Available - Co of Del Nort	<u>1,725,007</u>	<u>1,790,868</u>
<b>TOTAL LIABILITIES</b>	<u><u>3,349,809</u></u>	<u><u>3,220,186</u></u>
<b>EQUITY</b>		
Net Resources - Rec & Park District	112,036	222,447
Net Income	<u>(2,381)</u>	<u>(3,484)</u>
<b>TOTAL EQUITY</b>	<u><u>109,655</u></u>	<u><u>218,963</u></u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,459,464</u></u>	<u><u>3,439,149</u></u>

## Trial Balance

Current (8/1/2022 - 8/31/2022)

Unit Of Measure: \$

Del Norte Parks and Recreation

Tuesday, October 25, 2022 12:23:58PM

Sam Harrison

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Account	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
11900-00-900-A Cash - Rec & Park Dist CCU Checking #S51	111,141.91	200,000.00	200,797.82	797.82-	110,344.09
11910-00-900-A Cash - Rec & Park Dist CCU Savings #S50	50.00			0.00	50.00
14300-00-900-A Deferred Charges - Rec & Park District	63.02		12.61	12.61-	50.41
15000-00-900-A Cash - County of Del Note	3,536,184.94		186,929.43	186,929.43-	3,349,255.51
21200-00-900-A Accounts Payable-Rec & Park District	20.94	200,797.82	200,797.82	0.00	20.94
22800-00-900-A Designated Reserve - Park & Rec Fair	1,622,841.76-		1,793.72	1,793.72-	1,624,635.48-
25900-00-900-A Funds Balance Available - Co of Del Nort	1,913,343.18-	188,723.15		188,723.15	1,724,620.03-
29300-00-900-A Net Resources - Rec & Park District	112,036.30-			0.00	112,036.30-
60000-11-900-A Insurance Fees	262.93	262.93		262.93	525.86
69010-11-900-A Professional Services - Administration	450.00	500.00		500.00	950.00
69030-11-900-A Professional Services - Accounting/Audit	47.50	47.50		47.50	95.00
94500-00-900-A Other Operating Expenses	0.00	200,000.00	200,000.00	0.00	0.00
<b>\$ Grand Totals</b>	Beginning Balance	Debits	Credits	Net Activity	Ending Balance
	0.00	790,331.40	790,331.40	0.00	0.00

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

**Department:** AUDITOR/CONTROLLER  
**By:** ST CKS

**Authorization No:** 86246  
**Date:** 10/27/2022

**Cash:** 0.00

**Check:** 848.01

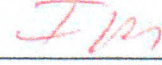
**TOTAL:** 848.01

<b>ACCOUNT</b>	<b>DEBIT</b>	<b>CREDIT</b>	<b>DESCRIPTION</b>
638-010-00000	848.01	0.00	Cash - Del Norte Fairgrounds
638-010-07100	0.00	593.61	8/22
638-010-07110	0.00	254.40	8/22
<b>TOTAL:</b>	848.01	848.01	

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

WARRANT NUMBER 62822725 ISSUE DATE 10/24/2022  
TOTAL REMITTED 848.01

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: 10/18/2022 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 388

PAYEE: DEL NORTE CNTY FAIRGROUNDS  
COUNTY AUDITOR-CONTROLLER

CURRENT DISTRIBUTIONS AUG 2022	848.01
CURRENT ADVANCE AUG 2022	0.00
PRIOR CREDITS	0.00

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BALANCE AUG 2022	848.01
TOTAL PAYMENT	848.01

---

TOTAL DUE BREAKDOWN BY PERIOD:

DISTRIBUTION PRIOR TO 1ST QUARTER 2022	585.30
DISTRIBUTION 1ST QUARTER 2022	254.33
DISTRIBUTION 2ND QUARTER 2022	8.38
DISTRIBUTION 3RD QUARTER 2022	0.00
DISTRIBUTION 4TH QUARTER 2022	0.00
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE)	848.01

---

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

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

**Department:** AUDITOR/CONTROLLER  
**By:** ST CKS

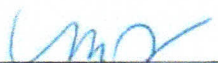
**Authorization No:** 86047  
**Date:** 9/29/2022

**Cash:** 0.00                      **Check:** 247,622.86                      **TOTAL:** 247,622.86

ACCOUNT	DEBIT	CREDIT	DESCRIPTION
638-010-00000	552.86	0.00	Cash - Del Norte Fairgrounds
803-010-00000	216,510.00	0.00	Cash - Unified General
805-010-00000	6,779.00	0.00	Cash - County School Service
822-010-00000	13,635.00	0.00	Cash - Charter Schools Fund
824-010-00000	10,146.00	0.00	Cash - Uncharted Shores Pass Thru
805-010-07100	0.00	6,779.00	21/22 Ed Effectiveness
822-010-07100	0.00	13,635.00	21/22 Ed Effectiveness
824-010-07100	0.00	10,146.00	21/22 Ed Effectiveness
638-010-07100	0.00	387.00	7/22
638-010-07110	0.00	165.86	7/22
803-010-07100	0.00	803.00	20/21 ESSER III
803-010-07100	0.00	215,707.00	21/22 Ed Effectiveness
<b>TOTAL:</b>	<b>247,622.86</b>	<b>247,622.86</b>	

**BARBARA LOPEZ, TREASURER**

**CLINTON SCHAAD, AUDITOR**

BY:   
DEPUTY

BY:   
DEPUTY

2-585526

ATION

ELOW

552.86  
0.00  
0.00

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552.86  
552.86  
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89.24  
440.32  
23.30  
0.00  
0.00  
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552.86  
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MAIL:

DETACH ON DOTTED LINE  
KEEP THIS PORTION FOR YOUR RECORDS

62-585526

ISSUE DATE: 09/26/2022

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

DATE: 9/20/2022 FOR THE PERIODS SHOWN BELOW

JURIS CODE: 388

PAYEE: DEL NORTE CNTY FAIRGROUNDS  
COUNTY AUDITOR-CONTROLLER

CURRENT DISTRIBUTIONS JUL 2022 552.86  
CURRENT ADVANCE JUL 2022 0.00  
PRIOR CREDITS 0.00

BALANCE JUL 2022 552.86  
TOTAL PAYMENT 552.86

TOTAL DUE BREAKDOWN BY PERIOD:  
DISTRIBUTION PRIOR TO 1ST QUARTER 2022 89.24  
DISTRIBUTION 1ST QUARTER 2022 440.32  
DISTRIBUTION 2ND QUARTER 2022 23.30  
DISTRIBUTION 3RD QUARTER 2022 0.00  
DISTRIBUTION 4TH QUARTER 2022 0.00  
TOTAL CURRENT DISTRIBUTIONS (AS ABOVE) 552.86

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

**Cal OES  
SECOND-TIER SUBAWARD AGREEMENT**

This Second-Tier Subaward Agreement (“Second-Tier Subaward”) is entered into by and between the County of Del Norte as the Subrecipient (“County” or “Subrecipient”); and the Del Norte County Fairgrounds Parks and Recreation Special District as the Participating Agency (“Participating Agency”), for the Participating Agency to perform the work set forth in this Second-Tier Subaward. The County and Participating Agency are collectively referred to herein as the “Parties.”

**RECITALS**

Whereas, on March 2, 2022 the County was awarded FY 2021 EMPG funding by the U.S. Department of Homeland Security (DHS)/Federal Emergency Management Agency (FEMA) through Cal OES;

Whereas, the County and California Office of Emergency Services (“Cal OES”) entered a Grant Subaward Agreement (“Grant Subaward”) for Emergency Management Performance Grant (EMPG) AL# 97.042 FAIN EMF-2021-EP-00015 (“Program”).

Whereas, the County is the organization identified as the Subrecipient on the Grant Subaward Face Sheet (Cal OES Form 2-101) for the Program that receives the Grant Subaward funds;

Whereas, the Participating Agency’s federal identification number is 47-3410345;

Whereas, this Second-Tier Subaward agreement is not a Research and Development Grant;

Whereas, the County is authorized to enter into a Second-Tier Subaward with one or more participating agencies to assist with the implementation of the Grant Subaward and to accomplish the goals and objectives thereof;

Whereas, the County, and Participating Agency desire to enter this Second-Tier Subaward to set forth the roles and responsibilities of the Parties, including, but not limited to the Participating Agency’s role in assisting with the implementation of the Grant Subaward; and

NOW, THEREFORE, for the consideration set forth herein, the Parties mutually agree as follows:

**AGREEMENT**

1. Titles and Contact Information. The titles and contact information for the individuals that will serve as the primary contacts for this Second-Tier Subaward are as follows:

County/Subrecipient:            Neal Lopez  
   981 H St Suite 210  
   Crescent City, CA 95531  
   707.464.7214 DelNorteOES@co.del-norte.ca.us

Participating Agency:        Doug Wakefield  
   P.O. Box 402  
   Crescent City, CA 95531

2. Term. The term of this Second-Tier Subaward shall commence October 25, 2022 and shall expire on March 31, 2023. The Parties may agree to extend the term by mutual written agreement.
3. Roles and Responsibilities. The roles and responsibilities of the Parties shall include, but are not specifically limited to the following:
  - a. County shall be responsible for
    - i) Reimbursing Participating Agency fifty percent (50%) for the purchase of one (1) Wi-Fi network that includes mounting brackets, internet connection, base stations and remote locations, up to Six Thousand Five Hundred Dollars (\$6,500.00).
    - ii) Sending the Environmental & Historic Preservation (EHP) form to CAL OES for FEMA approval.
  - b. Participating Agency shall be responsible for
    - i) The Participating Agency will purchase and install one (1) WiFi network that includes mounting brackets, internet connection, base stations and remote locations.
    - ii) The Participating Agency is solely responsible for the service and maintenance of equipment and supplies provided under this Agreement.
    - iii) The equipment and supplies granted shall be considered the property of Participating Agency. Participating Agency shall maintain and administer a sound business program for ensuring the proper use, protection, insurance and preservation of the equipment granted under this Agreement. Participating Agency may not sell, transfer or otherwise dispose of any equipment or supplies granted under this Agreement without prior approval by County. Participating Agency shall take reasonable steps to ensure that all equipment and supplies granted under this agreement are made available for use pursuant to a bonafide request for mutual-aid or interagency disaster assistance.
    - iv) Participating Agency will obtain three (3) quotes for equipment prior to purchase. The participating agency will use the lowest price option that meets the needs of the Participating Agency. If three (3) quotes are not available this will be documented and the documentation provided to County prior to the purchase.
    - v) Participating agency will help the County to fill out the EHP form for FEMA approval. FEMA approval is required prior to the purchase or installation of the Wi-Fi equipment.
    - vi) Participating Agency will track equipment purchased with grant funds and provide identification tag numbers, serial numbers or other form of tracking for equipment purchased. The participating agency may obtain an identification sticker from County of Del Norte Office of Emergency Services if another tracking method is not available.
    - vii) Participating Agency shall follow the Standard Assurances For All Cal OES Federal Grant Programs attached hereto as Exhibit A.
    - viii) Participating Agency will follow the County of Del Norte Office of Emergency Services Grants Monitoring Policies and Procedures attached hereto as Exhibit B.

- ix) Participating Agency will comply with annual equipment inventory requests from the county. Requested inventory information will be returned within ten (10) days. The County may inventory items in person with reasonable notice.
- x) Participating Agency will comply with Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services, FEMA Policy #405-143-1. The policy is available at [https://www.fema.gov/sites/default/files/documents/fema\\_policy-405-143-1-prohibition-covered-services-equipment-gpd.pdf](https://www.fema.gov/sites/default/files/documents/fema_policy-405-143-1-prohibition-covered-services-equipment-gpd.pdf)

4. Shared Resources. All non-fiscal resources shared between the Parties shall be as follows:

a. None.

5. Reporting Requirements. Participating Agency shall comply with all reporting requirements necessary for the County to meet Cal OES reporting requirements, including but not limited to:

a. All reporting activities and records requirements set forth in;

- i) Standard Assurances For All Cal OES Federal Grant Programs attached hereto as Exhibit A.
- ii) County of Del Norte Office of Emergency Services Grants Monitoring Policies and Procedures attached hereto as Exhibit B.

6. Transfer of Grant Subaward Funds.

a. *Total Amount of Funds*. The total amount of Grant Subaward funds that may be transferred to the Participating Agency under this Second-Tier Subaward is Six Thousand Five Hundred Dollars and No Cents (\$6,500.00).

b. *Invoicing*. The Participating Agency shall submit invoices for approval to the County not more frequently than monthly and not less frequently than annually. In order to be eligible for reimbursement, invoices shall be for allowable, approved costs incurred in accordance with the terms of this Second-Tier Subaward. All invoices submitted under this Second-Tier Subaward including the final invoice must be received by the County no later than fifteen (15) days after the end of the reporting period for that invoice. All invoices should include: Grant Subaward number, Program name, the period for which payment is being requested, copies of the quotes obtained prior to purchase, copies of the invoices from the purchase and copies of proof of payment. An authorized representative of the Participating Agency shall sign and certify on each invoice that the costs for which reimbursement is requested are the actual costs as recorded in the Participating Agency's records and as expended for the work actually performed in accordance with the terms of this Second-Tier Subaward.

c. *Payment*. Payment for allowable, approved expenses shall be made upon receipt by the County of an invoice. Payment shall be contingent upon County's receipt of Grant Subaward funds and upon the Participating Agency's compliance with the terms and conditions of this Second-Tier Subaward. All payments shall be subject to correction and adjustment upon audit or any disallowance. The Participating Agency is solely responsible for reimbursing the County for amounts paid to the Participating Agency but disallowed under the terms of this Second-Tier Subaward. The County reserves the right to withhold final payment under this Second-Tier Subaward until acceptance by the County of all services, reports, supplies and/or documentation called for hereunder. Payment terms are net thirty (30) days computed either from the date of

delivery and acceptance of the work or from the date of receipt of correct and proper invoices prepared in accordance with the terms of the Second-Tier Subaward, whichever date is later.

- d. *Matching Contribution.* Participating Agency shall provide the following matching contribution: Fifty percent (50%) cash match.
7. Compliance With All Applicable Requirements. Participating Agency shall comply with all applicable requirements of Notice of Funding Opportunity (NOFO) for the Program. Participating Agency shall further comply with all provisions of the California Supplement to the Federal Notice of Funding Opportunity concerning use of the Grant Subaward funds.

By entering this Second-Tier Subaward, Participating Agency acknowledges and represents that Participating Agency is familiar with the requirements of the NOFO and California Supplement to the Federal Notice of Funding Opportunity, as applicable, and certifies that Participating Agency will comply with all applicable requirements therein.

Participating Agency shall also comply with any and all applicable state or federal requirements necessary for carrying out its work under this Second-Tier Subaward. Participating Agency shall also comply with the assurances and requirements set forth in the 2019 HSGP Standard Assurances for All Cal OES Federal Grant Programs applicable to the Grant Subaward and/or the Program.

8. Audits. Participating Agency shall be subject to audits and all audit requirements set forth in the NOFO and the CA Supplement. Further, County, or its duly authorized representatives shall, until three (3) years after final payment under this Second-Tier Subaward, have access to any of the Participating Agency's records related to this Second-Tier Subaward, at the Participating Agency's regular place of business, for the purpose of conducting audits. The period of access for records relating to: a) appeals under a dispute; b) litigation or settlement of claims arising from the performance of this Second-Tier Subaward; or c) costs and expenses of this Second-Tier Subaward to which exception has been taken shall continue until such appeals, litigation, claims, or exceptions are disposed of.
9. Independent Contractor. Participating Agency is and shall at all times remain as to the County a wholly independent contractor. The personnel performing the services under this Second-Tier Subaward on behalf of Participating Agency shall at all times be under Participating Agency's exclusive direction and control. Neither County or its employees or agents shall have control over the conduct of Participating Agency or any of Participating Agency's officers, employees or agents, except as set forth in this Second-Tier Subaward. Participating Agency shall not at any time or in any manner represent that it or any of its officers, employees or agents are in any manner officers, employees or agents of the County. Participating Agency shall not incur or have the power to incur any debt, obligation or liability whatever against County, or bind the County in any manner.
10. Assignment. The Participating Agency may not assign, transfer or subaward any part of this Second-Tier Subaward, any interest herein or claims hereunder, without the prior, written approval of the County.
11. Termination. The County may at any time cancel this Second-Tier Subaward or renewal thereof, with or without cause, by giving thirty (30) days advance written notice to Participating Agency, which shall commence on the date of mailing of the written notice by certified mail or personal delivery. Thereafter, this Second-Tier Subaward shall become null and void except for the portion or

portions of payment herein agreed upon for which expenses have been necessarily incurred in the performance of this Second-Tier Subaward.

12. General Release. The Participating Agency's acceptance of payment of the final invoice under this Second-Tier Subaward shall release the County from all claims of the Participating Agency, and from all liability to the Participating Agency concerning the work.
13. Amendments and Modifications. By mutual written consent, the Parties may make modifications or changes to the work and/or to the terms of this Second-Tier Subaward. Any such modifications or changes shall be in the form of a written amendment signed by authorized representatives of all Parties.
14. Indemnification. Participating Agency shall defend, indemnify and hold harmless County, their officers, employees, and agents from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Second-Tier Subaward. This indemnification provision shall survive termination of the Subaward and remain in effect.
15. Insurance. Participating Agency shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the Participating Agency, its agents, representatives, employees or subcontractors.

a. Minimum Scope of Insurance:

Coverage shall be at least as broad as:

- i) Commercial General Liability (CGL): Insurance coverage on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal and advertising injury with limits no less than Two Million Dollars (\$2,000,000.00) per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
- ii) Automobile Liability: Insurance covering any auto (Code 1), or if Participating Agency has no owned autos, hired, (Code 8) and non-owned autos (Code 9), with a limit no less than One Million Dollars (\$1,000,000.00) per accident for bodily injury and property damage.
- iii) Workers' Compensation: as required by the State of California, with statutory limits, and Employer's Liability Insurance with a limit of no less than One Million Dollars (\$1,000,000.00) per accident for bodily injury or disease.

*Workers' Compensation and Employer's Liability Insurance is not required if the Participating Agency provides written verification it has no employees.*

b. Additional Insurance Coverage:

To the extent coverage is applicable to Participating Agency's services under this Agreement, Participating Agency must maintain the following insurance coverage:

- i) Cyber Liability: Insurance, with limits not less than Two Million Dollars (\$2,000,000.00) per occurrence or claim, Two Million Dollars (\$2,000,000.00) aggregate.

ii) **Professional Liability:** Insurance appropriate to Contractor's profession, with a limit no less than Two Million Dollars (\$2,000,000.00) per occurrence or claim, Two Million Dollars (\$2,000,000.00) aggregate. The policy shall remain in full force and effect for no less than five (5) years following the completion of work under this Agreement.

c. **Other Insurance Provisions:**

i) If the Participating Agency maintains broader coverage and/or higher limits than the minimums shown above, the County requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Participating Agency. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the County.

Prior to commencing any work under this Second-Tier Subaward, Participating Agency shall furnish County with certificates of insurance and original endorsements evidencing the coverage, limits, and conditions required by this Second-Tier Subaward.

16. **Appropriated Funds.** The continuation and renewal of this Second-Tier Subaward shall be subject to sufficient appropriated funds being received by County to administer and support the Program. In the event sufficient funds are not available or are discontinued at any time, the County may cancel this Second-Tier Subaward by delivering written notice to the Participating Agency.
17. **Notices.** All notices required or permitted by this Second-Tier Subaward shall be by written instrument and shall be mailed by certified mail or personally delivered to the respective primary contact listed in Section 1 of this Second-Tier Subaward.
18. **Waiver.** No waiver of any breach of this Second-Tier Subaward shall be held to be a waiver of any other subsequent breach. The failure of the County to enforce at any time any of the provisions of this Second-Tier Subaward, or to require at any time performance of any of the provisions thereof, shall in no way be construed to be a waiver of such provisions nor in any way affect the validity of this Second-Tier Subaward or effect the rights of the County to thereafter seek enforcement of the Second-Tier Subaward.
19. **Applicable Law.** This Second-Tier Subaward shall be interpreted and governed by the laws of the State of California and venue shall be the Superior Court for the County of Del Norte.
20. **Entire Agreement.** This Second-Tier Subaward is the complete agreement of the Parties and supersedes all prior understandings regarding the services provided hereunder.
21. **Severability.** If any provision of this Second-Tier Subaward is held invalid, illegal, or unenforceable by a court of competent jurisdiction, the validity, legality, and enforceability of the remaining provisions shall not be affected or impaired thereby.
22. **Counterparts and Electronic Signatures.** This Second-Tier Subaward may be executed in one or more counterparts, and counterparts may be exchanged by facsimile, email or other electronic transmission, each of which will be deemed an original, but all of which together constitute one and the same instrument.

**IN WITNESS WHEREOF**, the respective parties have executed this Subaward on the dates indicated below.

\*\*\*\*\*

**COUNTY OF DEL NORTE as  
Subrecipient**

**Del Norte County Fairgrounds Parks and  
Recreation Special District as  
Participating Agency**

By: \_\_\_\_\_  
(Signature of Authorized Official of County)

By: \_\_\_\_\_  
(Signature of authorized official of Participating  
Agency)

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

**As the duly authorized representative of the Applicant, I hereby certify that the Applicant has the legal authority to apply for federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay any non-federal share of project cost) to ensure proper planning, management, and completion of the project described in this application, within prescribed timelines.**

**I further acknowledge that the Applicant is responsible for reviewing and adhering to all requirements within the:**

- (a) Applicable Federal Regulations (see below);
- (b) Federal Program Notice of Funding Opportunity (NOFO);
- (c) Federal Preparedness Grants Manual;
- (d) California Supplement to the NOFO; and
- (e) Federal and State Grant Program Guidelines.

### **Federal Regulations**

Government cost principles, uniform administrative requirements, and audit requirements for federal grant programs are set forth in Title 2, Part 200 of the Code of Federal Regulations (C.F.R.). Updates are issued by the Office of Management and Budget (OMB) and can be found at <http://www.whitehouse.gov/omb/>.

**State and federal grant award requirements are set forth below. The Applicant hereby agrees to comply with the following:**

### **1. Proof of Authority**

The Applicant will obtain proof of authority from the city council, governing board, or authorized body in support of this project. This written authorization must specify that the Applicant and the city council, governing board, or authorized body agree:

- (a) To provide all matching funds required for the grant project and that any cash match will be appropriated as required;
- (b) Any liability arising out of the performance of this agreement shall be the responsibility of the Applicant and the city council, governing board, or authorized body;
- (c) Grant funds shall not be used to supplant expenditures controlled by the city council, governing board, or authorized body;

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

- (d) Applicant is authorized by the city council, governing board, or authorized body to apply for federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-federal share of project cost, if any) to ensure proper planning, management and completion of the project described in this application; and
- (e) Official executing this agreement is authorized by the Applicant.

This Proof of Authority must be maintained on file and readily available upon request.

### **2. Period of Performance**

The period of performance is specified in the Award. The Applicant is only authorized to perform allowable activities approved under the award, within the period of performance.

### **3. Lobbying and Political Activities**

As required by Section 1352, Title 31 of the United States Code (U.S.C.), for persons entering into a contract, grant, loan, or cooperative agreement from an agency or requests or receives from an agency a commitment providing for the United States to insure or guarantee a loan, the Applicant certifies that:

- (a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- (b) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

The Applicant will also comply with provisions of the Hatch Act (5 U.S.C. §§ 1501- 1508 and §§ 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds.

Finally, the Applicant agrees that federal funds will not be used, directly or indirectly, to support the enactment, repeal, modification or adoption of any law, regulation or policy without the express written approval from the California Governor's Office of Emergency Services (Cal OES) or the federal awarding agency.

#### **4. Debarment and Suspension**

As required by Executive Orders 12549 and 12689, and 2 C.F.R. § 200.213 and codified in 2 C.F.R. Part 180, Debarment and Suspension, the Applicant will provide protection against waste, fraud, and abuse by debarring or suspending those persons deemed irresponsible in their dealings with the federal government. The Applicant certifies that it and its principals, recipients, or subrecipients:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (2)(b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transaction (federal, state, or local) terminated for cause or default.

Where the Applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

#### **5. Non-Discrimination and Equal Employment Opportunity**

The Applicant will comply with all state and federal statutes relating to non-discrimination, including:

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

- (a) Title VI of the Civil Rights Act of 1964 (Public Law (P.L.) 88-352 and 42 U.S.C. § 2000d et. seq.) which prohibits discrimination on the basis of race, color, or national origin and requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services;
- (b) Title IX of the Education Amendments of 1972, (20 U.S.C. §§ 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex in any federally funded educational program or activity;
- (c) Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794), which prohibits discrimination against those with disabilities or access and functional needs;
- (d) Americans with Disabilities Act (ADA) of 1990 (42 U.S.C. §§ 12101- 12213), which prohibits discrimination on the basis of disability and requires buildings and structures be accessible to those with disabilities and access and functional needs;
- (e) Age Discrimination Act of 1975, (42 U.S.C. §§ 6101-6107), which prohibits discrimination on the basis of age;
- (f) Public Health Service Act of 1912 (42 U.S.C. §§ 290 dd—2), relating to confidentiality of patient records regarding substance abuse treatment;
- (g) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), relating to nondiscrimination in the sale, rental or financing of housing as implemented by the Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)— be designed and constructed with certain accessible features (See 24 C.F.R. § 100.201);
- (h) Executive Order 11246, which prohibits federal contractors and federally assisted construction contractors and subcontractors, who do over \$10,000 in Government business in one year from discriminating in employment decisions on the basis of race, color, religion, sex, sexual orientation, gender identification or national origin;
- (i) Executive Order 11375, which bans discrimination on the basis of race, color, religion, sex, sexual orientation, gender identification, or national origin in hiring and employment in both the United States federal workforce and on the part of government contractors;
- (j) California Public Contract Code § 10295.3, which prohibits discrimination based on domestic partnerships and those in same sex marriages;

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

- (k) DHS policy to ensure the equal treatment of faith-based organizations, under which all applicants and recipients must comply with equal treatment policies and requirements contained in 6 C.F.R. Part 19;
- (l) The Applicant will comply with California's Fair Employment and Housing Act (FEHA) (California Government Code §§12940, 12945, 12945.2), as applicable. FEHA prohibits harassment and discrimination in employment because of ancestry, familial status, race, color, religious creed (including religious dress and grooming practices), sex (which includes pregnancy, childbirth, breastfeeding and medical conditions related to pregnancy, childbirth or breastfeeding), gender, gender identity, gender expression, sexual orientation, marital status, national origin, ancestry, mental and physical disability, genetic information, medical condition, age, pregnancy, denial of medical and family care leave, or pregnancy disability leave, military and veteran status, and/or retaliation for protesting illegal discrimination related to one of these categories, or for reporting patient abuse in tax supported institutions;
- (m) Any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and
- (n) The requirements of any other nondiscrimination statute(s) that may apply to this application.

### **6. Drug-Free Workplace**

As required by the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701 et seq.), the Applicant certifies that it will maintain a drug-free workplace and a drug-free awareness program as outlined in the Act.

### **7. Environmental Standards**

The Applicant will comply with state and federal environmental standards, including:

- (a) California Environmental Quality Act (CEQA) (California Public Resources Code §§ 21000- 21177), to include coordination with the city or county planning agency;
- (b) CEQA Guidelines (California Code of Regulations, Title 14, Division 6, Chapter 3, §§ 15000- 15387);
- (c) Federal Clean Water Act (CWA) (33 U.S.C. § 1251 et seq.), which establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters;
- (d) Federal Clean Air Act of 1955 (42 U.S.C. § 7401) which regulates air emissions from stationary and mobile sources;

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- (e) Institution of environmental quality control measures under the National Environmental Policy Act (NEPA) of 1969 (P.L. 91-190); the Council on Environmental Quality Regulations for Implementing the Procedural Provisions of NEPA; and Executive Order 12898 which focuses on the environmental and human health effects of federal actions on minority and low-income populations with the goal of achieving environmental protection for all communities;
- (f) Evaluation of flood hazards in floodplains in accordance with Executive Order 11988;
- (g) Executive Order 11514 which sets forth national environmental standards;
- (h) Executive Order 11738 instituted to assure that each federal agency empowered to enter into contracts for the procurement of goods, materials, or services and each federal agency empowered to extend federal assistance by way of grant, loan, or contract shall undertake such procurement and assistance activities in a manner that will result in effective enforcement of the Clean Air Act and the Federal Water Pollution Control Act Executive Order 11990 which requires preservation of wetlands;
- (i) The Safe Drinking Water Act of 1974, (P.L. 93-523);
- (j) The Endangered Species Act of 1973, (P.L. 93-205);
- (k) Assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.);
- (l) Conformity of Federal Actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.);
- (m) Wild and Scenic Rivers Act of 1968 (16 U.S.C. § 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

The Applicant shall not be: 1) in violation of any order or resolution promulgated by the State Air Resources Board or an air pollution district; 2) subject to a cease and desist order pursuant to § 13301 of the California Water Code for violation of waste discharge requirements or discharge prohibitions; or 3) determined to be in violation of federal law relating to air or water pollution.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

### **8. Audits**

For subrecipients expending \$750,000 or more in federal grant funds annually, the Applicant will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and Title 2 of the Code of Federal Regulations, Part 200, Subpart F Audit Requirements.

### **9. Access to Records**

In accordance with 2 C.F.R. § 200.336, the Applicant will give the awarding agency, the Comptroller General of the United States and, if appropriate, the state, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award. The Applicant will require any subrecipients, contractors, successors, transferees and assignees to acknowledge and agree to comply with this provision.

### **10. Conflict of Interest**

The Applicant will establish safeguards to prohibit the Applicant's employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

### **11. Financial Management**

False Claims for Payment - The Applicant will comply with 31 U.S.C §§ 3729-3733 which sets forth that no subrecipient, recipient, or subrecipient shall submit a false claim for payment, reimbursement or advance.

### **12. Reporting - Accountability**

The Applicant agrees to comply with applicable provisions of the Federal Funding Accountability and Transparency Act (FFATA) (P.L. 109-282), specifically (a) the reporting of subawards obligating \$25,000 or more in federal funds and (b) executive compensation data for first-tier subawards. This includes the provisions of FFATA, which includes requirements for executive compensation, and also requirements implementing the Act for the non-federal entity at 2 C.F.R. Part 25 Financial Assistance Use of Universal Identifier and Central Contractor Registration and 2 C.F.R. Part 170 Reporting Subaward and Executive Compensation Information.

### **13. Whistleblower Protections**

The Applicant also must comply with statutory requirements for whistleblower protections at 10 U.S.C. § 2409, 41 U.S.C. § 4712, and 10 U.S.C. § 2324, 41 U.S.C. § 4304 and § 4310.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

### **14. Human Trafficking**

The Applicant will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C. § 7104) which prohibits grant award recipients or a subrecipient from: (1) engaging in trafficking in persons during the period of time that the award is in effect; (2) procuring a commercial sex act during the period of time that the award is in effect; (3) using forced labor in the performance of the award or subawards under the award.

### **15. Labor Standards**

The Applicant will comply with the following federal labor standards:

- (a) The Davis-Bacon Act (40 U.S.C. §§ 276a to 276a-7), as applicable, and the Copeland Act (40 U.S.C. § 3145 and 18 U.S.C. § 874) and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327-333), regarding labor standards for federally-assisted construction contracts or subcontracts, and
- (b) The Federal Fair Labor Standards Act (29 U.S.C. § 201 et al.) as they apply to employees of institutes of higher learning (IHE), hospitals and other non-profit organizations.

### **16. Worker's Compensation**

The Applicant must comply with provisions which require every employer to be insured to protect workers who may be injured on the job at all times during the performance of the work of this Agreement, as per the workers compensation laws set forth in California Labor Code §§ 3700 et seq.

### **17. Property-Related**

If applicable to the type of project funded by this federal award, the Applicant will:

- (a) Comply with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchase;
- (b) Comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires subrecipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more;

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

- (c) Assist the awarding agency in assuring compliance with Section 106 of the
- (d) National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), Executive Order 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §469a-1 et seq.); and
- (e) Comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. § 4831 and 24 CFR Part 35) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

### **18. Certifications Applicable Only to Federally-Funded Construction Projects**

For all construction projects, the Applicant will:

- (a) Not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with federal assistance funds to assure nondiscrimination during the useful life of the project;
- (b) Comply with the requirements of the awarding agency with regard to the drafting, review and approval of construction plans and specifications; and
- (c) Provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.

### **19. Use of Cellular Device While Driving is Prohibited**

Applicants are required to comply with California Vehicle Code sections 23123 and 23123.5. These laws prohibit driving motor vehicle while using an electronic wireless communications device to write, send, or read a text-based communication. Drivers are also prohibited from the use of a wireless telephone without hands-free listening and talking, unless to make an emergency call to 911, law enforcement, or similar services.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

### **20. California Public Records Act and Freedom of Information Act**

The Applicant acknowledges that all information submitted in the course of applying for funding under this program, or provided in the course of an entity's grant management activities that are under Federal control, is subject to the Freedom of Information Act (FOIA), 5 U.S.C. § 552, and the California Public Records Act, California Government Code section 6250 et seq. The Applicant should consider these laws and consult its own State and local laws and regulations regarding the release of information when reporting sensitive matters in the grant application, needs assessment, and strategic planning process.

### **EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG) – PROGRAM SPECIFIC ASSURANCES / CERTIFICATIONS**

### **21. Acknowledgment of Federal Funding from DHS**

All recipients must acknowledge their use of federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with federal funds.

### **22. Activities Conducted Abroad**

All recipients must ensure that project activities carried on outside the United States are coordinated as necessary with appropriate government authorities and that appropriate licenses, permits, or approvals are obtained.

### **23. Best Practices for Collection and Use of Personally Identifiable Information (PII)**

DHS defines personally identifiable information (PII) as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. All recipients who collect PII are required to have a publically-available privacy policy that describes standards on the usage and maintenance of PII they collect. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy template a useful resource respectively.

### **24. Copyright**

All recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 and an acknowledgement of U.S. Government sponsorship (including the award number) to any work first produced under federal financial assistance awards.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

### **25. Duplication of Benefits**

Any cost allocable to a particular federal financial assistance award provided for in 2 C.F.R. Part 200, Subpart E may not be charged to other federal financial assistance awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or federal financial assistance award terms and conditions, or for other reasons. However, these prohibitions would not preclude recipients from shifting costs that are allowable under two or more awards in accordance with existing federal statutes, regulations, or the federal financial assistance award terms and conditions.

### **26. Energy Policy and Conservation Act**

All recipients must comply with the requirements of 42 U.S.C. § 6201 which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

### **27. Federal Debt Status**

All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129.

### **28. Fly America Act of 1974**

All recipients must comply with Preference for U.S. Flag Air Carriers: (air carriers holding certificates under 49 U.S.C. § 41102) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. § 40118) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

### **29. Hotel and Motel Fire Safety Act of 1990**

In accordance with Section 6 of the Hotel and Motel Fire Safety Act of 1990, all Applicants must ensure that all conference, meeting, convention, or training space funded in whole or in part with federal funds complies with the fire prevention and control guidelines of the Federal Fire Prevention and Control Act of 1974, as amended, 15 U.S.C. § 2225a.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

### **30. Non-supplanting Requirement**

All recipients who receive federal financial assistance awards made under programs that prohibit supplanting by law must ensure that federal funds do not replace (supplant) funds that have been budgeted for the same purpose through non- federal sources.

### **31. Patents and Intellectual Property Rights**

Unless otherwise provided by law, recipients are subject to the Bayh-Dole Act, Pub. L. No. 96-517, as amended, and codified in 35 U.S.C. § 200 et seq. All recipients are subject to the specific requirements governing the development, reporting, and disposition of rights to inventions and patents resulting from financial assistance awards located at 37 C.F.R. Part 401 and the standard patent rights clause located at 37 C.F.R. § 401.14.

### **32. SAFECOM**

All recipients who receive federal financial assistance awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

### **33. Terrorist Financing**

All recipients must comply with Executive Order 13224 and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible to ensure compliance with the Order and laws.

### **34. Reporting of Matters Related to Recipient Integrity and Performance**

If the total value of the recipient's currently active grants, cooperative agreements, and procurement contracts from all federal assistance offices exceeds \$10,000,000 for any period of time during the period of performance of this federal financial assistance award, you must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated here by reference in the award terms and conditions.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

**35. USA Patriot Act of 2001**

All recipients must comply with requirements of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT Act), which amends 18 U.S.C. §§ 175–175c.

**36. Use of DHS Seal, Logo, and Flags**

All recipients must obtain permission from their DHS Financial Assistance Office, prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or reproductions of flags or likenesses of Coast Guard officials.

## **Standard Assurances For Cal OES Federal Non-Disaster Grant Programs**

**IMPORTANT**

The purpose of the assurance is to obtain federal and state financial assistance, including any and all federal and state grants, loans, reimbursement, contracts, etc. The Applicant recognizes and agrees that state financial assistance will be extended based on the representations made in this assurance. This assurance is binding on the Applicant, its successors, transferees, assignees, etc. Failure to comply with any of the above assurances may result in suspension, termination, or reduction of grant funds.

All appropriate documentation, as outlined above, must be maintained on file by the Applicant and available for Cal OES or public scrutiny upon request. Failure to comply with these requirements may result in suspension of payments under the grant or termination of the grant or both and the subrecipient may be ineligible for award of any future grants if the Cal OES determines that any of the following has occurred: (1) the recipient has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

All of the language contained within this document must be included in the award documents for all subawards at all tiers. All recipients are bound by the Department of Homeland Security Standard Terms and Conditions 2020, Version 10.1, hereby incorporated by reference, which can be found at: <https://www.dhs.gov/publication/fy15-dhs-standard-terms-and-conditions>.

**The undersigned represents that he/she is authorized to enter into this agreement for and on behalf of the Applicant.**

Subrecipient: \_\_\_\_\_

Signature of Authorized Agent: \_\_\_\_\_

Printed Name of Authorized Agent: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

EXHIBIT B

GRANTS MONITORING

**COUNTY OF DEL NORTE OFFICE  
OF EMERGENCY SERVICES  
GRANTS MONITORING**

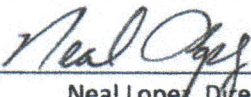
**POLICIES & PROCEDURES MANUAL**

March 2021

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Approved and Adopted as an official procedure for Del Norte County Office of Emergency Services:

  
\_\_\_\_\_  
Neal Lopez, Director of OES

Date: 05-13-21  
Date

## **MONITORING PROGRAM OVERVIEW**

Federal grants are subject to federal, state, and local government administrative requirements, cost principles, and audit requirements. The County of Del Norte Office of Emergency Services (DNCO OES) ensures that grants are managed appropriately using a risk-based compliance assessment model and by performing analytical and financial compliance reviews.

Grants Monitoring is comprised of monitors that assist Subrecipients to ensure compliance with applicable regulations, laws, and Grant Subaward provisions.

Items that monitors examine include:

- Organization operations
- Internal and management controls
- Policies and procedures
- Financial reports
- Grant Subaward-related activities and expenditures

High-risk Subrecipients are identified through the annual risk assessment further discussed below. Monitoring reviews are used to provide technical assistance and trainings for Subrecipients to enable the Subrecipients to maintain funding and follow the applicable rules and regulations.

There are four key components the DNCO OES monitoring program model ensures:

1. Subrecipients are monitored during the term of the Grant Subaward;
2. Monitoring efforts focus on the areas of most significant risk;
3. All monitoring findings are addressed through appropriate corrective actions; and
4. Ongoing financial and administrative training and technical assistance is provided to Subrecipients to enable them to comply with Grant Subaward requirements and maintain their funding.

DNCO OES uses the following methods to monitor Subrecipient risk:

- Day-to-Day communication: OES and/or County administrative personnel (“Monitors”) maintain ongoing communication with Subrecipients to provide programmatic guidance and review reimbursement requests.
- Limited Scope Desk and Field Compliance Reviews: Limited scope reviews allow the Subrecipients to make certain assertions regarding various aspects of their operations, or provide Monitors an opportunity to verify the eligibility of expenditures charged to the Grant

Subaward/s. These reviews consist of, but are not limited to, the following:

- Targeted compliance questionnaire reviews and follow-up corrective action, if required;
- Payment reviews of invoices and other documents supporting a reimbursement claimed by and made to the Subrecipient;
- Review most recent Independent Audit Report(s);
- Field inspection to verify equipment purchases and test equipment management practices; and
- Follow-up virtual and/or site visit(s) to verify implementation of required corrective action.

*The scope of the review can be expanded if needed.*

- **Technical Assistance Services:** To ensure Subrecipients are educated regarding Grant Subaward requirements, high-risk problem areas are identified and tracked through the monitoring process and serve as the basis to plan and formulate technical assistance and training for Subrecipients. Monitors provide technical assistance through training (either group or one-on-one), web publications and resources and through the provision of the Subrecipient self-assessment tools. Subrecipients are also supplied information about training opportunities provided by Cal OES and FEMA.

## COMPLIANCE MONITORING PLAN / RISK ASSESSMENT

The Annual Compliance Monitoring Plan identifies the proposed Subrecipients eligible for a compliance review for the year. The Annual Compliance Monitoring Plan is developed based on the annual risk assessment. The Plan is developed on a fiscal year basis beginning in July and ending in June of the following year.

### Risk Factor Analysis and Monitoring Selection

An accurate risk assessment is critical to the success of the DNCO OES's compliance review efforts. DNCO OES Subrecipients are weighted using the risk factors and scores to identify potential problems before they occur so that risk-handling activities may be planned to mitigate adverse impact on the results. Although Subrecipients identified as high risk are the main objective of the Monitors, medium and low-risk Subrecipients can be selected for a monitoring visit. Medium and low-risk Subrecipients may be monitored based on anonymous tips, requests from Subrecipients, or management directive/County discretion.

### Risk Assessment Process

1. Obtain a list of all Subrecipients and associated grants from the FMFWs from the prior 3 years.
2. Filter by Subrecipient to show all grants the Subrecipient received from DNCO OES.
3. Review Compliance Monitoring database.

The two (2) Subrecipients with the most accrued points will receive Compliance Monitoring that year. (The County reserves the right to determine placement of other Subrecipients on the Annual Compliance Monitoring Plan for reasons stated above.)

Criteria	Points Awarded
New Subrecipient (Subrecipients with no awards within the last 10 years)	3
Subrecipients with three (3) or more grants awarded within the time frame	5 + 3 ea. addt'l grant
Total award within period is equal to or greater than \$50,000	5 + 3 ea. addt'l \$25k
Last compliance review more than 3 years ago (previous Subrecipients)	3pts
Previous compliance monitoring finding (within 5 years)	5pts
Previous independent audit finding (within 5 years)	5pts

The Annual Compliance Monitoring Plan is prepared by the DNCO OES and is approved by the County Administrative Officer and/or the Assistant County Administrative Officer.

## COMPLIANCE REVIEW PROCESS

### Compliance Review

The objective of a compliance review is to ensure the Subrecipient complies with the Code of Federal Regulations, applicable state laws, and other governing regulations, internal policies, and general good business practices. The compliance review process is outlined below:

**Notification Letter:** The compliance review begins with the issuance of a notification letter. The purpose of this letter is to notify the point of contact listed for the Subrecipient in writing that a compliance review will be conducted. The letter identifies the grant(s) selected for review, scope of the review, due date for documents requested, and proposed date of field inspection.

**Request for Documentation:** A request for documentation is included with the notification letter. These records might include, but are not limited to, contracts, invoices, procurement records, indirect costs methodology, property ledger, and personnel ledger, including timesheets and supporting documentation to support match.

**Internal Controls Questionnaire:** An internal controls questionnaire is included with the notification letter. The questionnaire asks specific questions regarding internal controls, procurement process, personnel, and amount of state and federal grant funding received.

**Entrance Conference (Meeting):** An entrance conference is scheduled with the Subrecipient's executive management and key personnel to discuss the purpose, objectives and scope of the compliance review. The Monitor will explain the compliance review process, review the documentation provided and follow up on any missing/incomplete records, and inquire if there are any specific areas where the Subrecipient would like focused technical assistance. Additionally, the Monitor will confirm the date of the field inspection.

**Field Inspection:** During the field inspection, the Monitor(s) will visit the Subrecipient's physical location to verify equipment purchases and test equipment management practices.

**Exit Conference:** The lead Monitor will schedule an Exit Conference with the Subrecipient within 30 days of the Field Inspection to discuss the results of the compliance review and any concerns that may have arisen. A draft compliance report will be provided to the Subrecipient no less than three (3) working days before the exit conference. The exit conference provides an opportunity to resolve any questions the Subrecipient may have about the concerns raised

and address any other issues before the compliance report is finalized.

## **Paperwork and Reporting**

Good documentation throughout the Compliance Review Process helps support conclusions, build trust between the Grantee and Subrecipient, and assists with providing technical assistance as needed.

**Working Papers:** Monitors should prepare and organize their working papers in a manner that helps provide an appropriate quality review. The Monitors should avoid preparing or accumulating unnecessary working papers or making extensive copies of the Subrecipient records. It is neither necessary nor practical for the monitors to document every matter considered during the review. Documentation supporting all findings must be retained in the working file. Good working papers should meet the monitoring requirements by displaying the following characteristics:

- State the dates of the review, as well as the year of the grant(s) under review, so that the working paper is not confused with documentation belonging to a different year/period;
- List what was reviewed in the limited scope desk and field inspection review. This will enable the Monitor, and any subsequent reviewers, to determine the sufficiency of the review evidence provided by the working paper;
- Document any technical assistance requested and/or provided;
- Working papers should clearly and objectively state the results of each tenant of the limited scope desk and filed inspection compliance reviews;
- Conclusions should be consistent with the results of the review and should be able to withstand independent scrutiny;
- Working papers should be signed by the person who prepares them; and
- Working papers should be signed and dated by any person who reviews them; and
- Working papers should be filed appropriately as to be found easily when required at a later date.

Working papers should provide evidence that an effective, efficient, and accurate review has been carried out. They should be completed in a manner so that a Monitor with no previous experience of the review can understand the work completed and how the conclusion was reached.

**Compliance Review Report:** The next step is to issue the compliance review report to the Subrecipient including senior management and key administrative staff. The report outlines all non-compliance issues and findings, provides recommendations for improvement and may request the Subrecipient generate a CAP.

**Findings:** A finding is an operational deficiency in internal controls, noncompliance with provisions of laws, regulations, contracts, Grant Subawards, or fraud, waste and abuse.

**Recommendations:** A recommendation must provide a course of action that will correct a finding or issue that has been identified and provide improvements. Recommendations should be action-oriented, convincing, well-supported, and effective.

**Questioned Costs:** A questioned cost can result from a violation, or possible violation, of a statute, regulation, or the terms and conditions of a federal Grant Subaward. In addition, it could be a cost not supported by adequate documents, or appears unreasonable and does not reflect the actions a prudent Subrecipient would take in the circumstances.

**Disallowed Costs:** A disallowed cost is a charge that the pass-through entity determines to be unallowable according to the Code of Federal Regulations and the State or County Administrative Manual. Some examples of disallowed costs can be the purchase of alcohol, lobbying, or costs pertaining to waste, fraud, and abuse.

**CAP:** Once the Subrecipient receives the compliance review report, they will have 30 days to either dispute the findings or provide a CAP to correct and address any finding(s). After a CAP is received, the Subrecipient has six months from the date of the report to implement the CAP and to pay back any disallowed costs. If necessary, follow-up reviews will be conducted by the County to ensure that corrective actions are implemented timely.

If a Subrecipient fails to comply with the required necessary corrections identified, funding may be suspended until corrections are completed. Failure to comply with grant requirements may subject the Subrecipient to Special Conditions of future funding opportunities or the Subrecipient may be required to pay back a reimbursement.

**Closing Letter:** Once the CAP is received and the Subrecipient has satisfactorily addressed and/or corrected all findings, Grants Management will issue a closing letter informing the Subrecipient that the compliance review is closed.

**Appeals Process:** If the Subrecipient does not agree with the finding, they have 30 days from the date the compliance review report is issued to dispute the finding in writing and provide additional supporting documentation. If the finding is not cleared with the additional information provided, a notification letter will be issued. The Subrecipient may appeal the decision to the County within 30 days of the notification letter. The final decision on any appeal rests with the County Administrative Officer.

# *Donald R. Reynolds*

Certified Public Accountant

July 29, 2022

Board of Directors  
Del Norte County Fair Recreation and Parks District  
421 Highway 101 N.  
Crescent City, CA 95531

I am pleased to confirm my understanding of the services I am to provide Del Norte County Fair Recreation and Parks District for the Year ended June 30, 2022. I will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of Del Norte County Fair Recreation and Parks District as of and for the Year ended June 30, 2022. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany Del Norte County Fair Recreation and Parks District's basic financial statements. As part of our engagement, we will apply certain limited procedures to Del Norte County Fair Recreation and Parks District's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules

## **Audit Objectives**

The objective of my audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. My audit will be conducted in accordance with U.S. generally accepted auditing standards, and will include tests of the accounting records of Del Norte County Fair Recreation and Parks District and other procedures I consider necessary to enable me to express such an opinion. If my opinion on the financial statements is other than unqualified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed an opinion, I may decline to express an opinion or to issue a report as a result of this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements. This report will include a statement that the report is intended solely for the information and use of the

board of directors, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will prepare a draft of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Del Norte County Fair Recreation and Parks District and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and

recommendations, as well as your planned corrective actions.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Generally Accepted Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because I will not perform a detailed examination of all transactions, there is a risk that a material misstatement may exist and not be detected by me. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform you of any material errors that come to my attention, and I will inform you of any fraudulent financial reporting or misappropriation of assets that comes to my attention. I will also inform you of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to matters that might arise during any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will also require certain written representations from you about the financial statements and related matters.

### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Del Norte County Fair Recreation and Parks District's

compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance.

**Audit Administration, Fee, and Other**

I understand that your employees will prepare all cash or other confirmations I request and will locate any invoices selected by me for testing.

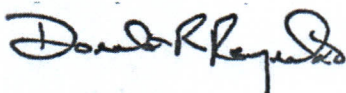
The audit documentation for this engagement is the property of Donald R. Reynolds, CPA and constitutes confidential information. However, pursuant to authority given by law or regulation, I may be requested to make certain audit documentation available to federal agency providing direct or indirect funding, or the U.S. General Accounting Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Donald R. Reynolds, CPA personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

I expect to begin my audit on approximately August 1, 2022 and to issue my reports no later than December 31, 2022.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses will not exceed \$4,250. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to Del Norte County Fair Recreation and Parks District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,



Donald R. Reynolds, CPA

RESPONSE:

This letter correctly sets forth the understanding of Del Norte County Fair Recreation and Parks District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



*The County of Del Norte*

**Registrar of Voters**

***Alissia D. Northrup***

MEMO TO: Del Norte County Fairgrounds Recreation & Park District

FROM: Alissia D. Northrup, Del Norte County Registrar of Voters

Please be advised that your District has had person(s) file for office without opposition, and therefore; these individuals have been declared elected to office. Their term of office begins on December 2, 2022 and continues until the first Friday in December of 2026.

Each elected person MUST sign the oath of office included. Please do not sign before December 2, 2022. After signing make a copy for your records and return the originals to this office. If the elected person is a new board member – he or she must complete a Form 700 Conflict of Interest assuming office statement within 30 days of assuming office. This, too, MUST be completed, signed and the original returned to this office, with a copy kept in your records. Enclosed with this letter is a closing statement indicating the amount owed by your district for the election preparation services and cost incurred by the County Clerk's Office. A check in the amount owing should be made payable to the County of Del Norte and sent to the Clerk's office at the address below.

*If the Auditor's office transfers funds for you, please advise this office that payment will be made via transfer.*

Del Norte County Clerk/Recorder  
Alissia D. Northrup  
981 H Street, Suite 160  
Crescent City, CA 95531  
707-464-7216

If you have any questions or concerns please contact me at 707-464-7216

*Alissia D. Northrup*

Del Norte County Clerk/Registrar of Voters

Del Norte County Fairgrounds Recreation & Park District

Seat 1 Steven Westbrook  
Seat 2 Douglas Wakefield  
Seat 3 Sabina Renner







**IMPORTANT:** To assist us in keeping our records up to date, please provide us with current information regarding your district as well as a list of all your current board member's/council member's names and addresses.

## Contact Information/Incumbent Roster

Name of District/City: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Website: \_\_\_\_\_

Incumbents Name/Address

Date Elected/Appointed

Term of Office