

REGULAR NOTICE OF BOARD MEETING

20th DISTRICT AGRICULTURAL ASSOCIATION
Gold Country Fairgrounds and Event Center
1273 High Street, Auburn, California 95603
530-823-4533

MEETING DATE & LOCATION

Thursday, December 16, 2021 @ 1:00 PM
Clubhouse
1273 High Street, Auburn, CA 95603
Notice and Agenda available on internet at www.goldcountryfair.com

TELECONFERENCE MEETING

Boards may meet by teleconference. (§11123) For the purposes of the Act, 'teleconference' means a meeting of a state body, the members of which are at different locations, connected by electronic means, through either audio or both audio and video. (§11123(b) (2)) This would include telephone conference calls, webinars, webcasts, and Skype.

Meeting Location:
Clubhouse – 1273 High Street Auburn, CA 95603

Teleconference Options:
Phone number: 530-214-9244
Website: <https://www.uberconference.com/goldcountryfair>

PUBLIC COMMENT

Any member of the public wishing to address the Board on any matter listed on this agenda has a right to do so and will be afforded such opportunity when the Board is considering that agenda item. In addition, if a member of the public wishes to address the Board on a matter not listed on the agenda, you will be given such opportunity during the Public Comment item on the agenda. The Board President has the right to limit the time for public comment to a maximum of three (3) minutes or less to proceed with the agenda of the day and/or to place the item on the agenda (as an action item) of a subsequent meeting. Total time allotted for public comment is fifteen (15) minutes maximum.

AMERICANS WITH DISABILITIES ACT

All Board meetings must be accessible to the physically disabled. Any person needing a disability-related accommodation or modification in order to attend or participate in any Board or Committee meetings or other Gold Country Fair activities may request assistance by contacting Karlee Long at Gold Country Fair Office.

AGENDA

- I. **CALL TO ORDER:**
 - A. All matters noticed on this agenda, in any category, may be considered for action as listed. Any item not so noticed may not be considered. Items listed on this agenda may be considered in any order at the discretion of the President.

 - II. **PLEDGE OF ALLEGIANCE**

 - III. **ROLL CALL OF BOARD MEMBERS**

 - IV. **PUBLIC COMMENT:**
 - A. Since items under Public Comment are not listed and publicly noticed on the agenda, please be advised that the Board cannot discuss or take any action at this meeting.

 - V. **CONSENT CALENDAR:**
 - A. Approval of Meeting Minutes as written:
 - 1. Board Meeting Minutes dated November 18, 2021
 - B. Approval of Expenditures, Home Depot, Cal Card
 - 1. See Checks and Payments Report
 - C. Approval of Monthly Financials
 - D. Approval of the following Agreements
 - 1. F-31 Interim Rental Agreements: 21-114, 22-30, 22-34, 22-35, 22-36, 22-37, 22-38
 - 2. Standard Contracts: None to Consider
 - 3. Fairtime Commercial Vendor Contracts: None to Consider
 - 4. Fairtime Concession Vendor Contracts: None to consider
 - E. Refunds: None to consider
 - F. Excusal of Director Absences: None to consider
-
- VI. **HERITAGE FOUNDATION:**
 - A. Update
-
- VII. **COMMITTEE AND STAFF REPORTS:**
 - A. CEO Report:
 - 1. Gold Country Fair Heritage Foundation MOU
 - 2. WFA Convention Update
 - 3. Cash Reserve Status
 - B. Committee Assignments:
 - 1. Buildings & Grounds
 - a. Auburn Host Lions Building
 - 2. Nomination Committee
 - 3. Other Committee Assignments
-
- VIII. **CORRESPONDENCE:**
 - A. Items provided via email to Directors with copies available at meeting.
 - 1. PMIA/LAIF Performance Report
 - 2. CDFA – Updated Restricted Travel List
 - 3. CFSA has Public Entity Fairs Covered
 - 4. CFSA Annual Meeting

IX. FINANCIALS:

- A. Finance Committee to discuss monthly finance report

X. OLD BUSINESS:

- A. None to Consider

XI. NEW BUSINESS:

- A. Non-Profit Rental Application: California Interior Area of Alcoholics Anonymous – April 9-10, 2022
- B. Policy Manual Update

XII. RECOGNITION OR CELEBRATION: None to consider

XIII. MATTERS OF INFORMATION:

- A. CEO Comments
- B. Director/Staff Comments:
- C. Board Meeting Dates:
 - 1. Thursday, January 27, 2022
 - 2. Thursday, February 24, 2022

XIV. ADJOURNMENT

The Board of Directors may or may not act on all items appearing on this agenda. Further information regarding this regularly scheduled meeting of the Board of Directors for the 20th District Agricultural Association may be obtained by contacting the Chief Executive Officer at 1273 High Street, Auburn, CA 95603, telephone 530-823-4533. Date of Notice December 6, 2021.

MINUTES OF BOARD MEETING

20th DISTRICT AGRICULTURAL ASSOCIATION
Gold Country Fairgrounds and Event Center
1273 High Street, Auburn, California 95603
(530) 823-4533

MEETING DATE & LOCATION

Thursday, November 18, 2021 @ 6:00 PM
Fair Office
1273 High Street, Auburn, CA 95603
Notice and Agenda available on the internet at www.goldcountryfair.com

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Teleconference location: Auburn Host Lions Building – 1273 High Street, Auburn, CA 95603

Phone number: 530-214-9244

PUBLIC COMMENT

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AGENDA

I. CALL TO ORDER:

- A. All matters noticed on this agenda, in any category, may be considered for action as listed. Any item not so noticed may not be considered. Items listed on this agenda may be considered in any order at the discretion of the President.

II. PLEDGE OF ALLEGIANCE Don Ales

III. ROLL CALL OF BOARD MEMBERS

Director Present: Director Bedwell (teleconference), Director Carson, Director Macon, President Parnell, Director Sands, Director Smith

Directors Absent: Director Durand, Director Ebbert, and Director Johnson,

Staff Present: Don Ales – CEO and Karlee Long – Events & Exhibits Coordinator

IV. PUBLIC COMMENT:

- A. Since items under Public Comment are not listed and publicly noticed on the agenda, please be advised that the Board cannot discuss or take any action at this meeting.
 - 1. Lani Johnston – I was disappointed because attendance was down. It was hard to get commercial vendors and we had a lot of cancellations. I was depressed during the show, but then on Sunday, all the vendors were very happy. They said they had sales. This is why I am in business to get them business.
 - 2. Gary Gilligan - Mandarin Festival is this weekend. Hopefully, you come out and check out the festival. Everyone should have received tickets at the last meeting. It is what it is at this point. We have great fruit. We will have a little rain at noon tomorrow, but other than that it should be a good weekend.

V. CONSENT CALENDAR:

- A. Approval of Meeting Minutes as written:
 - 1. Board Meeting Minutes dated October 28, 2021
- B. Approval of Expenditures, Home Depot, Cal Card
 - 1. See Checks and Payments Report
- C. Approval of Monthly Financials
- D. Approval of the following Agreements
 - 1. F-31 Interim Rental Agreements: 21-110, 21-111, 21-112, 21-113, 21-114 22-01, 22-02, 22-03, 22-04, 22-05, 22-06, 22-07, 22-08, 22-09, 22-10, 22-11, 22-12, 22-13, 22-14, 22-15, 22-16, 22-17, 22-18, 22-19, 22-20, 22-21, 22-22, 22-23, 22-24, 22-26, 22-27, 22-28, 22-29, 22-31, 22-32, 22-33
 - 2. Standard Contracts: None to Consider
 - 3. Fairtime Commercial Vendor Contracts: None to Consider
 - 4. Fairtime Concession Vendor Contracts: None to consider
- E. Refunds: None to consider
- F. Excusal of Director Absences: None to consider

Director Sands made a motion to accept the Consent Calendar; Director Macon seconded the motion.

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Debby Bedwell (teleconference)	X		
Mike Carson	X		
Julia Durand (absent)			
Dave Ebbert (absent)			
Peg Johnson (absent)			
Samia Z. Macon, DVM	X		
Luke Parnell	X		
Tim Sands	X		
Ray Smith	X		

VI. HERITAGE FOUNDATION:

- A. Update: Steve Tuggle, Gold Country Fair Heritage Foundation (GCFHF) Member, explained that the GCFHF is reviewing their Policies and Procedures, and Bylaws. He said the committee is rolling to next year by starting to plan for the golf tournament and the fair. They are learning from what they did last year and improving on the constructive comments. Steve Tuggle explained that the Heritage Foundation is interested in attending WFA. There is an effort to attend from Sunday to Wednesday.
- B. Jack Haugen, Gold Country Fair Heritage Foundation (GCFHF) Member, agreed with Steve Tuggle that WFA is an important thing for the Heritage Foundation to attend. He also explained that the GCFHF will receive projects from the Fair Board to start working on those and finish the Placer Building Project.
- C. Director Bedwell asked if there is any discussion on a Crab Feed for next year?
- D. Steve Tuggle responded that there has not been, but he can take that back to the December Board Meeting.
- E. Jack Haugen asked if the Heritage Foundation put on the Crab Feed in 2020?
- F. Director Sands responded that it has been put on by the Fair Board before.
- G. President Parnell clarified that the Crab Feed used to be put on by the Heritage Foundation, but the last couple of times it was put on by the Fair.

H. CEO Ales noted that he will address that in the budget as well.

VII. COMMITTEE AND STAFF REPORTS:

A. CEO Report:

1. 20th District Agricultural Association – 2020 Audit
 - a. Financial Statements and Independent Auditor’s Report
 - b. Report on Accounting Controls and Procedures
 - c. CEO Ales noted that the 2020 audit was completed. The board has a copy of the Audit in front of them in the Board Packet. We did not have any problems. The audit went very well. There were a couple of recommendations and highlights that were made. On Page 67 of the Board Packet, the emphasis was put on infrastructure. The other emphasis was on building and grounds. This includes the Auburn Host Lions Building and the OTP Pavilion. Page 68 explains the impact COVID had on us. CEO Ales said that there were no major problems except we didn’t make any money because we were not open.
 - d. President Parnell asked about the recommendation from the Audit.
 - e. CEO Ales directed the Board to page 76 in the Board Packet. He explained that in 2017 we talked about having a form for an in-kind donation. They did not have any issues with our approach, but we are going to change it to match what they wanted to see. CEO Ales said that accounts payable is slightly delayed because of the review process. They recommended that Mallory use the bill pay feature in QuickBooks, so when she writes the check, it is recorded in QuickBooks. CEO Ales noted that there was a recommendation for all Fair Board Members to complete their Ethics and SANS training to follow State Mandates and receive State Funding. CEO Ales noted that at the time of this report, all training had not been completed. As of the last Board Meeting, all training has been completed.
 - f. Director Macon asked if this is the independent audit, not the one required by the state during the fair.
 - g. CEO Ales explained that this is a review and next year will be a full audit. There are two years of review and then a full audit. This is part of the requirement for the fairgrounds to receive the State Allocation.
2. 2022 Fair Themes
 - a. CEO Ales handed out a document with 6 different fair themes. CEO Ales asked the Board to vote on their top three. The staff will bring back a draft of fair posters at the next meeting.
 - a. Fair Time is Fun Time - CEO Ales said that the emphasis is on the Fair.
 - b. Country Pride... County Wide – CEO Ales said that this emphasizes that the County was very supportive of us this year.
 - c. It’s a Family A-Fair – CEO Ales noted that this is based on the evidence that the carnival did very well last year and the carnival relates to a family.
 - d. Memories in the Making – CEO Ales explained that all kinds of memories happen at the fair.

- e. Red, White, and Blue – This Fair is for You
 - f. Where No Fair has Gone Before – CEO Ales said this is for Director Sands who has requested this theme.
 - g. CEO Ales asked the board to circle the ones they would like to see in the top three and he will have draft posters created by the next Board Meeting or the January Board Meeting.
3. 2022 Capital Projects
- a. CEO Ales directed the Board to page 80 of the Board Packet. There are 8 projects listed. The bolded items are the ones we have budgeted money for. The budget allows for \$160,000, but the estimate is about \$152,000. CEO Ales said he feels comfortable budgeting that amount and still maintaining a cash reserve. CEO Ales said that the non-bolded ones are ones he hopes to have the Heritage Foundation help with. These projects include flipping the Walker’s Stage, Conversion of Cowbell Barn to a Multiuse Bar, Placer Building Façade/Paint, and the JLA Overlook. CEO Ales said that as the barns are improved the overlook will follow. CEO Ales also mentioned that there are other projects that could be added to this list, but if 2-3 projects are worked on in a calendar year we have done very well. CEO Ales asked if there is anything the Board would like to ask questions or add to this list. CEO Ales asked for the Board’s permission to submit this list to the Heritage Foundation in their December meeting, so they may review it as well.
 - b. Director Macon asked why it was so much to flip the Walker’s Stage.
 - c. CEO Ales responded that it may not be, it is based on estimates.
 - d. Jack Haugen commented that the project is very detailed. It would be cheaper to just flip the roof, which they have looked into as well.
 - e. Director Macon asked if the whole structure will be removed and recreated.
 - f. CEO Ales responded that a whole new structure will be created and the electrical box will be moved. The drawings were very extensive. CEO Ales explained he is budgeting for the higher end and it can be adjusted later.
 - g. Director Carson asked how the Placer Building Façade will play into the project as it currently stands.
 - h. CEO Ales said that is a part of the project phases of the project.
 - i. Director Macon asked if there is still part of the Placer Building that needs to be finished inside.
 - j. CEO Ales agreed with Director Macon, the acoustical paneling still needs to be placed.

Director Sands made a motion to allow CEO Ales to present the Capital Projects list to the Gold Country Fair Heritage Foundation; Director Carson seconded the motion.

Public Comment:

Lani Johnston – I believe there is a need to put some kind of cooling in the Armory Building. In past years, a swamp cooler was put up on the high shelf. There needs to be something done to cool the building.

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Debby Bedwell (teleconference)	X		
Mike Carson	X		
Julia Durand (absent)			
Dave Ebbert (absent)			
Peg Johnson (absent)			
Samia Z. Macon, DVM	X		
Luke Parnell	X		
Tim Sands	X		
Ray Smith	X		

4. Gold Country Fair Heritage Foundation MOU
 - a. CEO Ales explained that the MOU is not yet completed and is not ready for review.
5. WFA Convention Update
 - a. CEO Ales explained that in the Board Packet are the dates and days. It also gives you the times for the educational sessions. CEO Ales explained the main thing he wants to bring up is the registration on page 86. There is a two-day option but that will only allow you on Sunday and Monday. The tradeshow will not be open at that time.
 - b. Director Sands expressed that there is not a lot of content on Sunday. The main content is hosted on Monday and Tuesday. Director Sands said that if someone were to skip a day, he would suggest skipping Sunday.
 - c. CEO Ales asked the Board to let Karlee know by the first week of December if they would like to attend and what days. CEO Ales noted that following, Karlee will make all the reservations. CEO Ales asked to have everyone submit by December 3rd.

B. Committee Assignments:

1. Buildings & Grounds
 - a. Auburn Host Lions Building

- i. Director Carson explained that he was out of commission last month, but he did not have a chance to touch base with Director Johnson.
- 2. Nomination Committee
 - a. President Parnell explained that the committees were assigned late this past year. He noted that nominations are set to occur this month, but they will be moved to the December meeting with Elections. Next year the committee will be appointed earlier.
 - b. Director Smith explained that the Nomination Committee would like to report at the December Meeting with the nominations for elections.
- 3. Other Committee Assignments
 - a. None to consider

VIII. CORRESPONDENCE:

- A. Items provided via email to Directors with copies available at meeting.
 - 1. PMIA/LAIF Performance Report
 - a. CEO Ales directed the Board to page 87. The balance reflects \$103,415, this is the beginning of the cash reserve. The next report will reflect over \$700,000. CEO Ales explained that this is where he met the Boards Requirement for a cash reserve of \$300,000.
 - b. Director Bedwell asked where that information is located.
 - c. CEO Ales responded that it is located on page 87 of the Board Packet. IT is also on the balance sheet under LAIF.
 - d. Director Macon asked how the balance is jumping to \$700,000 from \$100,000.
 - e. CEO Ales responded that we received a check for \$285,000.
 - f. Director Macon asked if that money will be spent on deferred maintenance.
 - g. CEO Ales explained that in the budget there are projects for planned repairs.
 - h. Director Macon confirmed that the money in this account is not off-limits for use in the upcoming year.
 - i. CEO Ales responded that there will be a minimum balance of \$300,000 to \$350,000. The rest can be used for the deferred maintenance projects in the budget.
 - 2. CDFA – Mandatory Testing for COVID-19 for Civil Service Employees
 - 3. CDFA – Legal Services for DAAs
 - a. CEO Ales directed the Board to Page 90. These are the new legal parameters that we need to operate under. Joh Quiroz who used to be at CDFA is now at CFSA. He is our liaison for legal operations.
 - 4. CFSA – Preliminary Analyses of the General Liability and Workers' Compensation Risk Pool Program.
 - a. CEO Ales directed the Board to page 94 of the Board Packet. This is showing what the Workers' Compensation will be for the 2022 calendar year. CEO Ales noted he will be paying monthly because the amount of money you save by paying one payment is too small.
 - b. Director Bedwell asked if since the is a smaller pool which increases the cost, would the fairgrounds look into an outside company?

- c. CEO Ales responded that it can be looked into, but it would not take effect until 2023. He has done it in the past but it is not proven to be cheaper because of the pool. The number of fairs no longer participating is 6-7 fairs. This does not make a great enough impact on the overall percentage.
- d. Director Bedwell noted that it is based on payroll and she thinks it is something we should look at in 2022.
- e. CEO Ales said he would do that. CEO Ales finished by saying the next part is the Liability which will also be paid monthly.

IX. FINANCIALS:

A. Finance Committee to discuss monthly finance report

- 1. President Parnell explained that both members of the Finance Committee are absent. He expressed that he will review the highlights.
- 2. President Parnell explained that on page 24 the cash has increased from \$330,537.11 to \$799,274.47. This is a reflection of a good fair and the support from the County and the State Funding. He noted that you will see throughout the report where the money was placed, for example, the money market and other accounts.
- 3. President Parnell directed the Board to page 29 to review the Profit and Loss Statement. He said there are a few things that need to be noted. There is a lot of zeros throughout the report for January through October 2020. This is a reflection of the cancellation of the 2020 Fair. The Gross Profit on page 30 increases from \$431,000 to \$1,213,000 is in direct relation to the good fair. This shows good financial health for the fair.
- 4. President Parnell explained that on page 32 the fair lost \$160,000 in 2020, and in 2021 it made \$126,000. This is outside the Capital Project on the Placer Building. This is the operating account.
- 5. Director Macon asked how long we have to keep a doubtful account.
- 6. President Parnell explained that you have to go through a lengthy process to remove an account receivable. This is why we put them under the doubtful account.
- 7. Director Macon noted that it is irritating to see it when the last entry was from 2011.
- 8. Director Bedwell asked if we met all our requirements to get our State Allocation.
- 9. President Parnell confirmed we have met all the requirements.
- 10. CEO Ales said that we will be receiving the 2021 and 2022 State Allocation. CEO Ales said that all obligations are met for the 2021 Allocation. The 2022 Allocation only requires the approval of the budget, which will be done at this meeting.

X. OLD BUSINESS:

- A. None to Consider

XI. NEW BUSINESS:

A. 2022 Budget

- 1. CEO Ales directed the Board to page 96 of the Board Packet to review the budget. CEO Ales noted that this is draft 4. He has met with both

the Finance and Executive Committees to have this budget approved. CEO Ales highlighted a few items below:

- a. CEO Ales started with Operating Revenue being listed at \$1,339,275. This amount is a little larger than we anticipate for this year. CEO Ales noted that he does not think the fair will be as large next year. He is allowing for an 8-10% reduction. He is going to do everything he can to make it as large as last year.
- b. CEO Ales explained that \$42,009 is the State Allocation. He explained that if both are received, he will increase the budget to \$84,018.
 - a. President Parnell asked CEO Ales to explain further why the amount would be doubled.
 - b. CEO Ales responded if both allocations are received at the same time it would be double allocation.
 - c. Director Macon asked if the State Allocation is earmarked for anything?
 - d. CEO Ales said that it is for operating and about \$2,000 is for training.
- c. CEO Ales noted admission to grounds is budgeted at \$220,000. This is more than what was budgeted in 2021 but less than 2020 estimated. He believes this is still realistic and not overestimating.
- d. CEO Ales explained that commercial space was less than what was estimated in 2021 because there was difficulty in selling spaces because of COVID. He believes this number should increase, as 2022 should return to a sold out building.
- e. CEO Ales said that the Carnival is still a healthy number. The fairgrounds has never done over \$100,000 but CEO Ales is working with Butler Amusements early to put together a plan to increase the Carnival profits. It is going to be made a key part of the fair.
- f. Interim Revenue is slightly less than this year because we are losing one of our renters. Union Pacific Railroad has decided to quadruple our lease. This will result in a loss to the fairgrounds. We will decline the lease and return that area to strictly livestock parking during the fair.
- g. President Parnell asked if it will be fenced off.
- h. CEO Ales responded that it will be considered open space and we would not be able to park cars in the area.
- i. Director Sands asked CEO Ales to explain the drop in concessions.
- j. CEO Ales explained that he did not add the alcohol sales in because he wants to sit down with the Board and Heritage Foundation. He wants to see if the money can be used for a project instead of being included in an operating budget.
- k. Operating and General Operations is increasing because we will be bringing back the full staff.
- l. Director Bedwell asked what we are anticipating for staffing.
- m. CEO Ales responded that he is planning for three people in the office and three people in maintenance.
- n. Director Bedwell asked how successful we have been with our outreach.

- o. CEO Ales explained that this morning we hired a livestock/office personnel. We will be at full capacity on December 6th and will not need to add another until April. We are still working to find another person for maintenance but we are supplementing with sub-contractors.
- p. CEO Ales said that when he finds a maintenance person he will hire them on.
- q. Director Smith asked what the numbers were for the alcohol sales.
- r. CEO Ales responded that the \$41,500 was the amount received by the fair.
- s. CEO Ales explained that parking is proposed to increase to \$26,000. CEO Ales also noted he would like to review and increase the parking prices for the calendar year 2023.
- t. CEO Ales said that sponsorships are budgeted at \$120,000. This is an attainable goal but is an increase from the budgeted amount in 2021.
- u. CEO Ales noted that there is not currently a plan for a crab feed as there is not enough personnel. They may consider a general fundraising event.
- v. CEO Ales explained that the Farmer's Market is not planned for 2022.
- w. CEO Ales added that the salaries will increase due to the addition of new positions.
- x. CEO Ales said that the employee leave liability is projected in the budget. CEO Ales will use leave to keep as close to zero unless otherwise instructed.

Director Sands made a motion to approve the 2022 Budget; Director Carson seconded the motion.

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Debby Bedwell (teleconference)	X		
Mike Carson	X		
Julia Durand (absent)			
Dave Ebbert (absent)			
Peg Johnson (absent)			
Samia Z. Macon, DVM	X		

Luke Parnell	X		
Tim Sands	X		
Ray Smith	X		

B. Non-Profit Rental Application: Arts Council of Placer County – April 30, 2022

1. CEO Ales said that the staff recommendation is to give a 25% discount because the Arts Council of Placer County helps the fairgrounds during Fair by making a display in the Auburn Host Lions Building. They also donated some displays for the still exhibit building. He does not recommend giving a larger than 25% because the fair needs to account for the use of the fairgrounds. CEO Ales noted that the 25% discount will be for only the rental fees.

Director Carson made a motion to approve the Non-Profit Rental Application for the Arts Council of Placer County on April 30, 2022; Director Sands seconded the motion.

Public comment:

Jack Haugen: How many times a year is the board allowed to give a discount?

CEO Ales responded that the Fair Board has a budgeted amount to use for these applications. This amount is \$5,000.

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Debby Bedwell (teleconference)	X		
Mike Carson	X		
Julia Durand (absent)			
Dave Ebbert (absent)			
Peg Johnson (absent)			
Samia Z. Macon, DVM	X		
Luke Parnell	X		

Tim Sands	X		
Ray Smith	X		

XII. RECOGNITION OR CELEBRATION: None to consider

XIII. MATTERS OF INFORMATION:

A. CEO Comments: Director Johnson is having back surgery tomorrow. I would like everyone to keep her in their thoughts and prayers. It sounds like she will be out and about as soon as possible.

B. Director/Staff Comments:

1. Director Bedwell: No Comment
2. Director Carson: No Comment
3. Director Sands: The 2022 Fair – Where no fair has gone before. 9/11 will fall on Sunday and we should make a plan ahead of time. We also need more security Sunday night of the fair.
4. Karlee Long: No Comment
5. Director Macon: No Comment
6. Director Smith: No Comment
7. President Parnell: No Comment

C. Board Meeting Dates:

1. Thursday, December 16, 2021 (*Note on the 3rd Thursday due to Holiday)
2. Thursday, January 27, 2022

XIV. CLOSED SESSION: Personal Exception under Government Code 11126(a) The Board of Directors of the 20th DAA will meet in closed session

A. Review and approval of CEO salary

Director Carson made a motion to enter a close session for review and approval of CEO salary; Director Sands seconded the motion.

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Debby Bedwell (teleconference)	X		
Mike Carson	X		
Julia Durand (absent)			
Dave Ebbert (absent)			

Peg Johnson (absent)			
Samia Z. Macon, DVM	X		
Luke Parnell	X		
Tim Sands	X		
Ray Smith	X		

XV. ADJOURNMENT

The Board of Directors may or may not act on all items appearing on this agenda. Further information regarding this regularly scheduled meeting of the Board of Directors for the 20th District Agricultural Association may be obtained by contacting the Chief Executive Officer at 1273 High Street, Auburn, CA 95603, telephone 530-823-4533. Date of Notice November 5, 2021.

XVI. CLOSED SESSION

Entered closed session at 6:48pm

The board discussed the CEOs goals, duty statement performance evaluations for the period of October 1, 2020 through September 30, 2021 and recommendation for future salary.

Exited closed session at 7:08pm.

XVII. RESOLUTION

A resolution regarding the Board's recommendation for salary increase was formulated for formal adoption in open session.

XVIII. ADJOURNMENT

Don Ales, CEO

Date

Luke Parnell, President

Date

RESOLUTION
of the
20th DISTRICT AGRICULTURAL ASSOCIATION

Thursday, November 16, 2021
1273 High Street, Auburn, CA 95603

RESOLVED: The Board of Directors recommends a 5% increase to the CEO's salary from \$8,840 per month to \$9,282 per month, effective January 1, 2022.

A motion to approve the Resolution was made by Director Sands and seconded by Director Carson. The board approved the resolution with a roll call vote recorded below:

Director	Vote
Luke Parnell, President	Yes
Peg Johnson, Vice President	Absent
Debby Bedwell	Yes
Dave Ebbert	Absent
Julia Durand	Absent
Mike Carson	Yes
Ray Smith	Yes
Samia Macon	Yes
Tim Sands	Yes



Luke Parnell, President

11/16/2021

Date



Don Ales, CEO

11/16/2021

Date

**Gold Country Fair
CHECKS/PAYMENTS
As of November 30, 2021**

Date	Num	Name	Memo	Amount
10000 - Cash Accounts				
11300 - Operating				
11/03/2021		SONITROL		-345.31
11/04/2021	14140	KNIGHTS OF COLUMBUS	FF 8/13-9/4 & 9/18-25/2021	-2,691.50
11/06/2021	14141	Clean Harbor Environmental Service...	Contract 21-81	-500.00
11/06/2021	14142	MALLORY HUDSON BOOKKEEPING	INVOICE Oct	-990.00
11/06/2021	14143	VERIZON WIRELESS	672399948-00001	-259.35
11/12/2021	14144	AAA Quality Tree Service		-2,135.00
11/12/2021	14145	AmeriGas	ACCT# 201986890 INVOICE #3128375866	-113.78
11/12/2021	14146	DEPARTMENT OF FORESTRY AN...	INVOICE #164406	-2,220.00
11/12/2021	14147	Fair Media Solutions, LLC	Invoice#420	-250.00
11/12/2021	14148	HARRIS INDUSTRIAL GASES	ACCOUNT# 00181	-41.45
11/12/2021	14149	P.G. & E	5510802902-0	-243.84
11/12/2021	14150	Recology Auburn Placer 00307	Account# A0040000307	-1,574.04
11/12/2021	14151	Recology Auburn Placer 45187	Account# A0040045187	-1,343.86
11/12/2021	14152	Wave - 1401103595901	Account# 1401-1035959-01	-286.43
11/12/2021	14153	Wave - 1401105198401	Account# 1401-1051984-01	-930.20
11/12/2021	14154	CFSA	Statement 10/31-11/10/2021 - 060217	-1,504.01
11/18/2021	14155	All Pro Backflow, Inc.	Estimate#3722	-787.84
11/18/2021	14156	BIC - Berkley Fire & Marine Underwri...	Acc#20008374	-5,707.00
11/18/2021	14157	INTERSTATE SALES	Invoice #8423	-711.07
11/18/2021	14158	PLACER COUNTY WATER AGENC...	UNTREATED WATER SERVICE 09/01-11/01/2...	-2,120.72
11/18/2021	14159	PLACER COUNTY WATER AGENC...	TREATED WATER - 09/01-11/01/2021	-2,758.69
11/18/2021	14160	PLACER COUNTY WATER AGENC...	TREATED WATER - 09/01-11/01/2021	-358.80
11/22/2021	14163	Mike Long	48 hrs work	-864.00
11/22/2021	14164	KNIGHTS OF COLUMBUS	Mandarin Festival	-6,149.00
11/29/2021	14162	Josh Cook	Mandarin Maintenance	-208.00
11/29/2021		Intuit Merchant Services	MONTHLY CLOUD	-9.95
11/30/2021			Service Charge	-250.03
Total 11300 - Operating				-35,353.87
11400 - Premium Account				
Total 11400 - Premium Account				

Gold Country Fair
CHECKS/PAYMENTS
As of November 30, 2021

Date	Num	Name	Memo	Amount
11500 - Payroll				
11/12/2021	6463	Mike Long	40 hrs	-720.00
11/15/2021	6460	ALES, DONALD	Pay Period 11/1-11/15/2021	-3,223.97
11/15/2021	6461	Long, Karlee	Pay Period 11/1-11/15/2021	-1,043.04
11/15/2021	6462	McDonell, Chris	Pay Period 11/1-11/15/2021	-1,116.14
11/15/2021		PAYROLL PEOPLE INC.		-86.51
11/15/2021		IRS DESUSATXPYMT	Pay Period 11/15/2021	-1,901.22
11/22/2021	6464	Cal HR	Payroll Period 10/01-11/30/2021	-4.34
11/24/2021		PTFS	10/01-11/30/2021	-507.38
11/30/2021		PAYROLL PEOPLE INC.		-73.51
11/30/2021		IRS DESUSATXPYMT	Pay Period 11/30/2021	-1,960.85
11/30/2021	dd	McDonell, Chris	Direct Deposit Created by Payroll Service	-1,187.13
11/30/2021	dd	Long, Karlee	Direct Deposit Created by Payroll Service	-1,148.95
11/30/2021	dd	ALES, DONALD	Direct Deposit Created by Payroll Service	-3,223.97
11/30/2021			Service Charge	-1.00
Total 11500 - Payroll				-16,198.01
11700 - JLA Cash Account				
Total 11700 - JLA Cash Account				-51,551.88
Total 10000 - Cash Accounts				<u><u>-51,551.88</u></u>

TOTAL



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER XXXX XXXX XXXX 7299
STATEMENT DATE 11-22-2021
AMOUNT DUE \$10,082.45
NEW BALANCE \$10,082.45
PAYMENT DUE ON RECEIPT



000000170 01 SP 0.530 106481421722186 P
20TH DAA
MALLORY HUDSON
PO BOX 5527
AUBURN CA 95604-5527

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

4246044555657299 001008245 001008245

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
20TH DAA XXXX XXXX XXXX 7299	Previous Balance	Purchases And Other + Charges	Cash + Advances	Cash Advance + Fees	Late Payment + Charges	- Credits	- Payments	New Balance	
Company Total	\$9,766.93	\$315.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,082.45	

NEW ACTIVITY					
DON ALES XXXX-XXXX-XXXX-4412		CREDITS \$0.00	PURCHASES \$315.52	CASH ADV \$0.00	TOTAL ACTIVITY \$315.52
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-25	10-22	24137461296001357724732	USPS PO 0504020603 AUBURN CA	6.18 ✓	
10-25	10-22	24226381296400000167491	WAL-MART #3587 ROCKLIN CA	37.77 ✓	
10-25	10-22	24692161295100819703096	AMZN MKTP US*2Y41741F2 AMZN.COM/BILL WA	16.08 ✓	
10-26	10-25	24492151298717675381897	DIALPAD MEETINGS 415-842-9989 CA	20.00 ✓	
10-28	10-27	24692161300100548383627	AMAZON PRIME*OD67G8AU3 AMZN.COM/BILL WA	13.93 ✓	
11-08	11-03	24692161310100456221312	COURTYARD MARRIOTT CAL SACRAMENTO CA M31198 ARRIVAL: 11-03-21	172.29 ✓	
11-22	11-19	24943011324010187346064	THE HOME DEPOT #8597 AUBURN CA	49.27 -	

Department: 00000 Total: \$315.52
Division: 00000 Total: \$315.52

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER XXXX-XXXX-XXXX-7299		ACCOUNT SUMMARY		
	STATEMENT DATE 11/22/21	DISPUTED AMOUNT .00	PREVIOUS BALANCE PURCHASES & OTHER CHARGES	9,766.93 315.52	
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335		AMOUNT DUE		CASH ADVANCES	.00
		10,082.45		CASH ADVANCE FEES	.00
				LATE PAYMENT CHARGES	.00
				CREDITS	.00
				PAYMENTS	.00
				ACCOUNT BALANCE	10,082.45

**Gold Country Fair
 Balance Sheet
 As of November 30, 2021**

	Nov 30, 21
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash Accounts	
11100 · Petty Cash	200.00
11300 · Operating	-2,971.45
11400 · Premium Account	609.15
11500 · Payroll	8,243.34
11601 · Money Market (Operating)	492,660.81
11710 · JLA New 08/2016	58,446.19
11800 · LAIF	703,415.04
Total 10000 · Cash Accounts	1,260,603.08
Total Checking/Savings	1,260,603.08
Accounts Receivable	
13100 · Accounts Receivable	15,916.04
13103 · JLA Accounts Receivable	16,413.42
Total Accounts Receivable	32,329.46
Other Current Assets	
13110 · Allowance for Doubtful Account	-5,156.04
13115 · JLA Allowance for Doubtful Acct	-16,413.42
15000 · Undeposited Funds	599.43
Total Other Current Assets	-20,970.03
Total Current Assets	1,271,962.51
Fixed Assets	
19000 · Construction in Progress	459,676.79
19100 · Land	54,369.96
19200 · Buildings & Improvements	3,486,508.77
19210 · Accumulated Depreciation	-2,687,955.46
19300 · Equipment	285,251.65
19310 · Accumulated Depreciation Equip.	-277,914.87
Total Fixed Assets	1,319,937.04
Other Assets	
16000 · Deferred Outflows of Resources	151,268.69
Total Other Assets	151,268.69
TOTAL ASSETS	2,743,168.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
21200 · Accounts Payable	720.00
Total Accounts Payable	720.00
Other Current Liabilities	
22800 · Deferred Income	2.00
23100 · Loans Payable - SB 84	47,779.00
24110 · Security Deposits	28,785.00
24500 · Leave Liability	241.02
Total Other Current Liabilities	76,807.02
Total Current Liabilities	77,527.02

3:46 PM

12/03/21

Accrual Basis

**Gold Country Fair
Balance Sheet
As of November 30, 2021**

	<u>Nov 30, 21</u>
Long Term Liabilities	
25600 · Deferred Inflows of Resources	16,306.91
26000 · Net Pension Liability	520,972.91
Total Long Term Liabilities	<u>537,279.82</u>
Total Liabilities	614,806.84
Equity	
25100 · JLA Reserve	68,245.67
29100 · Net Resources - Operations	1,095,698.42
29400 · Unrestricted Net Position - Pen	-386,011.13
Net Income	1,350,428.44
Total Equity	<u>2,128,361.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,743,168.24</u></u>

**Gold Country Fair
Balance Sheet
As of November 30, 2021**

	Nov 30, 21	Nov 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings	1,260,603.08	273,973.81	986,629.27	360.1%
10000 · Cash Accounts	1,260,603.08	273,973.81	986,629.27	360.1%
Total Checking/Savings				
Accounts Receivable				
13100 · Accounts Receivable	15,916.04	10,205.21	5,710.83	56.0%
13103 · JLA Accounts Receivable	16,413.42	16,413.42	0.00	0.0%
Total Accounts Receivable	32,329.46	26,618.63	5,710.83	21.5%
Other Current Assets				
13110 · Allowance for Doubtful Account	-5,156.04	-5,156.04	0.00	0.0%
13115 · JLA Allowance for Doubtful Acct	-16,413.42	-16,413.42	0.00	0.0%
14300 · Deferred Charges	0.00	219.00	-219.00	-100.0%
15000 · Undeposited Funds	599.43	0.00	599.43	100.0%
Total Other Current Assets	-20,970.03	-21,350.46	380.43	1.8%
Total Current Assets	1,271,962.51	279,241.98	992,720.53	355.5%
Fixed Assets				
19000 · Construction in Progress	459,676.79	102,190.25	357,486.54	349.8%
19100 · Land	54,369.96	54,369.96	0.00	0.0%
19200 · Buildings & Improvements	3,486,508.77	3,483,664.84	2,843.93	0.1%
19210 · Accumulated Depreciation	-2,687,955.46	-2,637,151.35	-50,804.11	-1.9%
19300 · Equipment	285,251.65	285,251.65	0.00	0.0%
19310 · Accumulated Depreciation Equip.	-277,914.67	-274,192.92	-3,721.75	-1.4%
Total Fixed Assets	1,319,937.04	1,014,132.43	305,804.61	30.2%
Other Assets				
16000 · Deferred Outflows of Resources	151,268.69	142,261.91	9,006.78	6.3%
Total Other Assets	151,268.69	142,261.91	9,006.78	6.3%
TOTAL ASSETS	2,743,168.24	1,435,636.32	1,307,531.92	91.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	720.00	-16,726.61	17,446.61	104.3%
21200 · Accounts Payable	720.00	-16,726.61	17,446.61	104.3%
Total Accounts Payable				
Other Current Liabilities				
22800 · Deferred Income	2.00	10,774.00	-10,772.00	-100.0%

	Nov 30, 21	Nov 30, 20	\$ Change	% Change
23100 · Loans Payable - SB 84	47,779.00	47,779.00	0.00	0.0%
24110 · Security Deposits	28,785.00	39,421.84	-10,636.84	-27.0%
24500 · Leave Liability	241.02	1,279.61	-1,038.59	-81.2%
Total Other Current Liabilities	76,807.02	99,254.45	-22,447.43	-22.6%
Total Current Liabilities	77,527.02	82,527.84	-5,000.82	-6.1%
Long Term Liabilities				
25600 · Deferred Inflows of Resources	16,306.91	17,194.93	-888.02	-5.2%
26000 · Net Pension Liability	520,972.91	428,566.76	92,406.15	21.6%
Total Long Term Liabilities	537,279.82	445,761.69	91,518.13	20.5%
Total Liabilities	614,806.84	528,289.53	86,517.31	16.4%
Equity				
1110 · Retained Earnings	0.00	214.00	-214.00	-100.0%
25100 · JLA Reserve	68,245.67	49,422.94	18,822.73	38.1%
29000 · Net Resources - Capital Assets	0.00	307,162.00	-307,162.00	-100.0%
29100 · Net Resources - Operations	1,095,698.42	278,650.60	817,047.82	293.2%
29400 · Unrestricted Net Position - Pen	-386,011.13	196,522.23	-582,533.36	-296.4%
Net Income	1,350,428.44	75,375.02	1,275,053.42	1,691.6%
Total Equity	2,128,361.40	907,346.79	1,221,014.61	134.6%
TOTAL LIABILITIES & EQUITY	2,743,168.24	1,435,636.32	1,307,531.92	91.1%

3:45 PM

12/03/21

Accrual Basis

Gold Country Fair
Profit & Loss Prev Year Comparison
November 2021

	Nov 21	Nov 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
43000 · Exhibits				
43400 · Exhibitor Handbook	5.00	0.00	5.00	100.0%
Total 43000 · Exhibits	5.00	0.00	5.00	100.0%
47000 · Misc. Fair Revenue				
47300 · Utility Fee Reimbursement	0.00	823.69	-823.69	-100.0%
47810 · CFSA Insurance	60.00	-813.74	873.74	107.4%
47900 · Sponsorships	1,400.00	0.00	1,400.00	100.0%
Total 47000 · Misc. Fair Revenue	1,460.00	9.95	1,450.05	14,573.4%
48000 · Interim Rental Revenue				
48100 · Interim Rental - Buildings				
48110 · RENT - Schools	8,052.62	4,576.31	3,476.31	76.0%
48115 · RENT - Motherlode Building	750.00	750.00	0.00	0.0%
48120 · RENT - Auburn Host Lions Bldg	2,091.00	0.00	2,091.00	100.0%
48130 · RENT - Small Animal Barn	138.00	201.00	-63.00	-31.3%
48135 · RENT - TAHOE BUILDING	1,200.00	3,843.00	-2,643.00	-68.8%
48140 · RENT - Sierra	3,817.00	1,469.00	2,348.00	159.8%
48150 · RENT - Sutter	1,232.17	730.14	502.03	68.8%
48160 · RENT - Clubhouse	900.00	0.00	900.00	100.0%
48170 · RENT - Placer	7,122.00	1,554.00	5,568.00	358.3%
48190 · RENT - Armory	7,563.55	5,026.75	2,536.80	50.5%
Total 48100 · Interim Rental - Buildings	32,866.34	18,150.20	14,716.14	81.1%
48200 · Interim Rental - Grounds				
48230 · RENT - Horse Arena	757.50	0.00	757.50	100.0%
48240 · RENT - Lawns	648.00	1,944.00	-1,296.00	-86.7%
48260 · RENT - BB&W Court & Stage	0.00	1,944.00	-1,944.00	-100.0%
48270 · RENT - RV Parking	1,781.30	2,342.00	-560.70	-23.9%
48291 · RENT - Sacramento Street Lot	0.00	-980.00	980.00	100.0%
48200 · Interim Rental - Grounds - Other	96,445.00	0.00	96,445.00	100.0%
Total 48200 · Interim Rental - Grounds	99,631.80	5,250.00	94,381.80	1,797.8%
48300 · Interim Rental - Equipment/Tent	464.00	0.00	464.00	100.0%
48500 · Utility Fee Reimbursement	8,027.85	746.67	7,281.18	975.2%
48600 · Interim Parking Revenue	33,023.00	7,772.00	25,251.00	324.9%
48700 · Other Interim Revenue				
48730 · Dumpster Reimbursement	7.00	876.33	-869.33	-99.2%
48770 · Rebates	0.00	64.88	-64.88	-100.0%
48700 · Other Interim Revenue - Other	0.00	25.00	-25.00	-100.0%
Total 48700 · Other Interim Revenue	7.00	966.21	-959.21	-99.3%
Total 48000 · Interim Rental Revenue	174,019.99	32,885.08	141,134.91	429.2%
49500 · Other Operating Revenue				
49520 · Donations/Sponsorships	0.00	3,043.95	-3,043.95	-100.0%
Total 49500 · Other Operating Revenue	0.00	3,043.95	-3,043.95	-100.0%
Total Income	175,484.99	35,938.98	139,546.01	388.3%
Gross Profit	175,484.99	35,938.98	139,546.01	388.3%
Expense				
50000 · Administrative Expense				
50100 · Salaries - Permanent	8,340.38	8,645.16	-304.78	-3.5%

Gold Country Fair
Profit & Loss Prev Year Comparison
November 2021

	Nov 21	Nov 20	\$ Change	% Change
50200 · Salaries - Temporary	2,593.80	2,363.00	230.80	9.8%
50310 · Employee Benefits	2,857.84	11,360.92	-8,503.08	-74.8%
50320 · Payroll Taxes	1,115.52	1,148.12	-32.60	-2.8%
50330 · Worker's Compensation Insurance	2,853.50	1,563.00	1,290.50	82.6%
50400 · Professional Services	1,150.02	1,475.18	-325.16	-22.0%
50500 · Director's Expense	0.00	0.00	0.00	0.0%
50700 · Office Supplies & Expense	345.31	710.04	-364.73	-51.4%
50800 · Telephone & Postage Expense	259.35	2,887.29	-2,627.94	-91.0%
50900 · Dues & Subscriptions	0.00	684.95	-684.95	-100.0%
51000 · Insurance (General Liability)	1,504.01	1,795.19	-291.18	-16.2%
51200 · Unemployment Insurance	0.00	2,903.61	-2,903.61	-100.0%
51500 · Bank Charges	992.43	279.10	713.33	255.6%
Total 50000 · Administrative Expense	22,012.16	35,815.56	-13,803.40	-38.5%
52000 · Maintenance/General Operations				
52100 · Salaries - Permanent	0.00	5,040.00	-5,040.00	-100.0%
52200 · Salaries - Temporary	3,262.95	0.00	3,262.95	100.0%
52210 · Employee Benefits	0.00	837.83	-837.83	-100.0%
52300 · Professional Services	4,197.00	235.00	3,962.00	1,686.0%
52800 · Light, Heat & Water	8,399.95	9,181.84	-781.89	-8.5%
52850 · Temp Internet Services	1,216.63	50.00	1,166.63	2,333.3%
52900 · Maintenance of Equip./Supplies	155.23	1,427.23	-1,272.00	-89.1%
53000 · Maintenance of Buildings/Ground	2,922.84	1,750.43	1,172.41	67.0%
53100 · Trash Removal (Non-Fair)	0.00	1,633.83	-1,633.83	-100.0%
53200 · Other Maintenance Expense	0.00	839.94	-839.94	-100.0%
Total 52000 · Maintenance/General Operations	20,154.60	20,996.10	-841.50	-4.0%
54000 · Publicity				
54400 · Advertising	711.07	48.00	663.07	1,381.4%
Total 54000 · Publicity	711.07	48.00	663.07	1,381.4%
57000 · Misc. Fair Expense				
57200 · Program Expense	250.00	1,047.00	-797.00	-76.1%
57800 · Other	0.00	53.63	-53.63	-100.0%
Total 57000 · Misc. Fair Expense	250.00	1,100.63	-850.63	-77.3%
57005 · Misc. Non-Fair Programs				
57515 · Other - Interim Parking Expense	6,149.00	1,147.00	5,002.00	436.1%
Total 57005 · Misc. Non-Fair Programs	6,149.00	1,147.00	5,002.00	436.1%
63000 · Exhibits Expense				
63200 · Judges	0.00	350.00	-350.00	-100.0%
63000 · Exhibits Expense - Other	0.00	10.25	-10.25	-100.0%
Total 63000 · Exhibits Expense	0.00	360.25	-360.25	-100.0%
80000 · Prior Year Expense Adjustment	0.00	0.00	0.00	0.0%
Total Expense	49,276.83	59,467.54	-10,190.71	-17.1%
Net Ordinary Income	126,208.16	-23,528.56	149,736.72	636.4%
Other Income/Expense				
Other Income				
31200 · State Allocations	327,010.00	0.00	327,010.00	100.0%
47600 · JLA REVENUE				
47663 · GROSS AUCTION SALES	10,380.00	-1,508.50	11,888.50	788.1%
Total 47600 · JLA REVENUE	10,380.00	-1,508.50	11,888.50	788.1%
Total Other Income	337,390.00	-1,508.50	338,898.50	22,465.9%

3:45 PM

12/03/21

Accrual Basis

Gold Country Fair
Profit & Loss Prev Year Comparison
November 2021

	<u>Nov 21</u>	<u>Nov 20</u>	<u>\$ Change</u>	<u>% Change</u>
Other Expense				
57600 · JLA				
57610 · Payments to Sellers	2,980.60	0.00	2,980.60	100.0%
57640 · Supplies & Expense	5,159.90	2,599.90	2,560.00	98.5%
57680 · Prior Year Exp. Adjustment	22,560.03	0.00	22,560.03	100.0%
Total 57600 · JLA	<u>30,700.53</u>	<u>2,599.90</u>	<u>28,100.63</u>	<u>1,080.8%</u>
Total Other Expense	<u>30,700.53</u>	<u>2,599.90</u>	<u>28,100.63</u>	<u>1,080.8%</u>
Net Other Income	<u>306,689.47</u>	<u>-4,108.40</u>	<u>310,797.87</u>	<u>7,564.9%</u>
Net Income	<u><u>432,897.63</u></u>	<u><u>-27,636.96</u></u>	<u><u>460,534.59</u></u>	<u><u>1,666.4%</u></u>

Gold Country Fair Profit & Loss Prev Year Comparison January through November 2021

	Jan - Nov 21	Jan - Nov 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
41000 · Admissions to Grounds				
41010 · Admissions - Regular Gate	245,843.00	0.00	245,843.00	100.0%
Total 41000 · Admissions to Grounds	245,843.00	0.00	245,843.00	100.0%
41500 · Industrial & Commercial Space				
41510 · Inside Commercial Space	9,858.00	0.00	9,858.00	100.0%
41520 · Outside Commercial Space	20,404.00	0.00	20,404.00	100.0%
Total 41500 · Industrial & Commercial Spa...	30,262.00	0.00	30,262.00	100.0%
42000 · Concessions				
42100 · Carnival	125,878.80	0.00	125,878.80	100.0%
42110 · Carnival - Presale	11,799.00	0.00	11,799.00	100.0%
42200 · Food Concessions				
42210 · Food Concessions Health P...	240.00	0.00	240.00	100.0%
42220 · Food Concessions - Product...	98,599.21	0.00	98,599.21	100.0%
42200 · Food Concessions - Other	6.00	0.00	6.00	100.0%
Total 42200 · Food Concessions	98,845.21	0.00	98,845.21	100.0%
Total 42000 · Concessions	236,523.01	0.00	236,523.01	100.0%
43000 · Exhibits				
43100 · Entry Fees	9,005.00	0.00	9,005.00	100.0%
43400 · Exhibitor Handbook	20.00	0.00	20.00	100.0%
Total 43000 · Exhibits	9,025.00	0.00	9,025.00	100.0%
46000 · Fair Attractions				
46400 · Destruction Derby	25,869.00	0.00	25,869.00	100.0%
Total 46000 · Fair Attractions	25,869.00	0.00	25,869.00	100.0%
47000 · Misc. Fair Revenue				
47100 · Parking	25,768.00	0.00	25,768.00	100.0%
47300 · Utility Fee Reimbursement	1,771.71	1,666.38	105.33	6.3%
47810 · CFSA Insurance	-4,451.01	131.26	-4,582.27	-3,491.0%
47900 · Sponsorships	207,550.00	4,000.00	203,550.00	5,088.8%
Total 47000 · Misc. Fair Revenue	230,638.70	5,797.64	224,841.06	3,878.2%
47005 · Misc. Non Fair Program Revenue				
47105 · Admissions - Crab Feed	0.00	10,970.00	-10,970.00	-100.0%
47205 · Drive In	0.00	3,035.00	-3,035.00	-100.0%
47305 · Concessions - Drive In	0.00	1,130.00	-1,130.00	-100.0%
47505 · Other - Farmers Market	5,024.44	9,524.22	-4,499.78	-47.3%
Total 47005 · Misc. Non Fair Program Rev...	5,024.44	24,659.22	-19,634.78	-79.6%
48000 · Interim Rental Revenue				
48100 · Interim Rental - Buildings				
48110 · RENT - Schools	50,452.01	46,849.52	3,602.49	7.7%
48115 · RENT - Motherlode Building	8,250.00	5,141.24	3,108.76	60.5%
48120 · RENT - Auburn Host Lions B...	2,091.00	0.00	2,091.00	100.0%
48130 · RENT - Small Animal Barn	5,508.00	1,850.00	3,658.00	197.7%
48135 · RENT - TAHOE BUILDING	1,200.00	7,686.00	-6,486.00	-84.4%
48140 · RENT - Sierra	13,015.00	5,107.00	7,908.00	154.9%
48150 · RENT - Sutter	11,648.71	8,260.04	3,388.67	41.0%
48160 · RENT - Clubhouse	2,569.00	0.00	2,569.00	100.0%
48170 · RENT - Placer	31,965.00	15,512.00	16,453.00	106.1%
48180 · RENT - Other	1,504.07	1,423.43	80.64	5.7%
48190 · RENT - Armory	27,213.30	29,289.45	-2,076.15	-7.1%
Total 48100 · Interim Rental - Buildings	155,416.09	121,118.68	34,297.41	28.3%

Gold Country Fair Profit & Loss Prev Year Comparison January through November 2021

	Jan - Nov 21	Jan - Nov 20	\$ Change	% Change
48200 · Interim Rental - Grounds				
48210 · RENT - Judging Ring	40,982.00	5,000.00	35,982.00	719.6%
48220 · RENT - FW Park	4,305.00	2,824.00	1,481.00	52.4%
48230 · RENT - Horse Arena	5,365.50	5,709.00	-343.50	-6.0%
48240 · RENT - Lawns	1,296.00	1,944.00	-648.00	-33.3%
48260 · RENT - BB&W Court & Stage	3,726.00	3,573.00	153.00	4.3%
48261 · Kitchen	852.00	0.00	852.00	100.0%
48270 · RENT - RV Parking	20,843.45	23,255.37	-2,411.92	-10.4%
48280 · RENT - Ballfields	9,139.70	7,075.00	2,064.70	29.2%
48290 · RENT - Other	44,643.00	0.00	44,643.00	100.0%
48291 · RENT - Sacramento Street Lot	3,485.00	9,446.00	-5,961.00	-63.1%
48200 · Interim Rental - Grounds - O...	103,245.00	0.00	103,245.00	100.0%
Total 48200 · Interim Rental - Grounds	237,882.65	58,826.37	179,056.28	304.4%
48300 · Interim Rental - Equipment/Tent	3,405.21	1,344.00	2,061.21	153.4%
48500 · Utility Fee Reimbursement	30,675.98	11,874.39	18,801.59	158.3%
48600 · Interim Parking Revenue	169,304.50	71,907.61	97,396.89	135.5%
48700 · Other Interim Revenue				
48710 · Labor Reimbursement	1,100.00	270.96	829.04	306.0%
48730 · Dumpster Reimbursement	572.00	1,471.33	-899.33	-61.1%
48750 · Copier/Fax/Postage/Phone	0.00	96.25	-96.25	-100.0%
48770 · Rebates	897.43	1,037.65	-140.22	-13.5%
48780 · Other	500.00	0.00	500.00	100.0%
48700 · Other Interim Revenue - Other	15.00	25.00	-10.00	-40.0%
Total 48700 · Other Interim Revenue	3,084.43	2,901.19	183.24	6.3%
Total 48000 : Interim Rental Revenue	599,768.86	267,972.24	331,796.62	123.8%
49000 · Prior Year Revenue Adjustment	2,400.00	2,016.40	383.60	19.0%
49500 · Other Operating Revenue				
49510 · Interest Earnings	178.68	0.00	178.68	100.0%
49520 · Donations/Sponsorships	4,000.00	99,553.03	-95,553.03	-96.0%
49530 · Other	0.00	53,411.41	-53,411.41	-100.0%
49500 · Other Operating Revenue - Other	0.00	14,067.91	-14,067.91	-100.0%
Total 49500 · Other Operating Revenue	4,178.68	167,032.35	-162,853.67	-97.5%
Total Income	1,389,532.69	467,477.85	922,054.84	197.2%
Gross Profit	1,389,532.69	467,477.85	922,054.84	197.2%
Expense				
50000 · Administrative Expense				
50100 · Salaries - Permanent				
50101 · Salaries - Permanent - OVE...	0.00	342.16	-342.16	-100.0%
50100 · Salaries - Permanent - Other	91,131.34	133,732.98	-42,601.64	-31.9%
Total 50100 · Salaries - Permanent	91,131.34	134,075.14	-42,943.80	-32.0%
50200 · Salaries - Temporary	41,804.39	26,797.79	15,006.60	56.0%
50310 · Employee Benefits	70,581.38	113,061.44	-42,480.06	-37.6%
50320 · Payroll Taxes	14,235.16	16,724.30	-2,489.14	-14.9%
50330 · Worker's Compensation Insura...	17,375.67	14,831.06	2,544.61	17.2%
50400 · Professional Services	10,726.52	10,211.14	515.38	5.1%
50500 · Director's Expense	703.70	159.97	543.73	339.9%
50600 · Traveling/Training	0.00	-2,431.26	2,431.26	100.0%
50700 · Office Supplies & Expense	18,661.81	6,745.44	11,916.37	176.7%
50800 · Telephone & Postage Expense	9,623.24	19,429.97	-9,806.73	-50.5%
50900 · Dues & Subscriptions	4,235.71	5,983.45	-1,747.74	-29.2%
51000 · Insurance (General Liability)	19,464.19	9,096.11	10,368.08	114.0%
51200 · Unemployment Insurance	0.00	11,094.61	-11,094.61	-100.0%
51300 · Audit	7,400.00	3,750.00	3,650.00	97.3%
51500 · Bank Charges	2,037.91	4,986.37	-2,948.46	-59.1%
Total 50000 · Administrative Expense	307,981.02	374,515.53	-66,534.51	-17.8%

Gold Country Fair
Profit & Loss Prev Year Comparison
January through November 2021

	Jan - Nov 21	Jan - Nov 20	\$ Change	% Change
52000 · Maintenance/General Operations				
52100 · Salaries - Permanent	17,881.63	55,618.21	-37,736.58	-67.9%
52200 · Salaries - Temporary	31,273.64	10,770.51	20,503.13	190.4%
52210 · Employee Benefits	2,700.18	9,165.30	-6,465.12	-70.5%
52300 · Professional Services	37,143.36	3,358.22	33,785.14	1,006.0%
52400 · Rent - Land/Buldings	4,932.18	0.00	4,932.18	100.0%
52500 · Rent - Maintenance Equip.	0.00	225.00	-225.00	-100.0%
52800 · Light, Heat & Water	142,301.66	108,450.39	33,851.27	31.2%
52850 · Temp Internet Services	8,437.57	1,560.52	6,877.05	440.7%
52900 · Maintenance of Equip./Supplies	25,114.24	17,226.61	7,887.63	45.8%
53000 · Maintenance of Buldings/Grou...	20,401.10	13,832.13	6,568.97	47.5%
53100 · Trash Removal (Non-Fair)	5,735.90	9,947.26	-4,211.36	-42.3%
53200 · Other Maintenance Expense	0.00	1,135.06	-1,135.06	-100.0%
Total 52000 · Maintenance/General Operat...	295,921.46	231,289.21	64,632.25	27.9%
54000 · Publicity				
54200 · Professional Services	220.00	0.00	220.00	100.0%
54300 · Supplies & Expense	86.50	0.00	86.50	100.0%
54400 · Advertising	12,031.89	2,162.19	9,869.70	456.5%
Total 54000 · Publicity	12,338.39	2,162.19	10,176.20	470.6%
56000 · Attendance Operations				
56101 · Salaries - Temporary				
56192 · Concession Auditor	9,270.00	0.00	9,270.00	100.0%
Total 56101 · Salaries - Temporary	9,270.00	0.00	9,270.00	100.0%
56200 · Professional Services	3,550.00	0.00	3,550.00	100.0%
56300 · Supplies & Expense	1,323.50	0.00	1,323.50	100.0%
Total 56000 · Attendance Operations	14,143.50	0.00	14,143.50	100.0%
57000 · Misc. Fair Expense				
57100 · Parking Lot (% to contractor)	8,442.00	0.00	8,442.00	100.0%
57200 · Program Expense	496.68	3,047.00	-2,550.32	-83.7%
57700 · Sponsorships	238.00	0.00	238.00	100.0%
57800 · Other	372.34	321.22	51.12	15.9%
57900 · Commercial Exhibit/Concession	2,733.07	129.00	2,604.07	2,018.7%
57000 · Misc. Fair Expense - Other	199.00	0.00	199.00	100.0%
Total 57000 · Misc. Fair Expense	12,481.09	3,497.22	8,983.87	256.9%
57005 · Misc. Non-Fair Programs				
57205 · Supplies & Expense	1,731.93	19,199.77	-17,467.84	-91.0%
57405 · Sponsorship (non-fair) Expense	0.00	500.00	-500.00	-100.0%
57515 · Other - Interim Parking Expense	20,335.50	2,192.51	18,142.99	827.5%
57605 · Professional Services	1,750.00	0.00	1,750.00	100.0%
57705 · Advertising	21,922.81	1,555.83	20,366.98	1,309.1%
Total 57005 · Misc. Non-Fair Programs	45,740.24	23,448.11	22,292.13	95.1%
58000 · Premiums				
58100 · Cash Awards	3,718.00	8.00	3,710.00	46,375.0%
58200 · Trophies, Medals, Ribbons	3,386.92	2,420.44	966.48	39.9%
58400 · Sponsored Trophies, Medals	0.00	-1,276.69	1,276.69	100.0%
Total 58000 · Premiums	7,104.92	1,151.75	5,953.17	516.9%
63000 · Exhibits Expense				
63200 · Judges	7,864.50	2,000.00	5,864.50	293.2%
63300 · Professional Services	9,976.50	0.00	9,976.50	100.0%
63400 · Supplies & Expense	716.87	0.00	716.87	100.0%
63000 · Exhibits Expense - Other	1,128.10	2,254.70	-1,126.60	-50.0%
Total 63000 · Exhibits Expense	19,685.97	4,254.70	15,431.27	362.7%

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 Accrual Basis

Gold Country Fair Profit & Loss Prev Year Comparison January through November 2021

	Jan - Nov 21	Jan - Nov 20	\$ Change	% Change
66000 · Fair Entertainment Expense				
66200 · Professional Services	46,480.45	0.00	46,480.45	100.0%
66300 · Supplies & Expense	4,023.81	0.00	4,023.81	100.0%
66500 · Ground Entertainment	64,614.80	0.00	64,614.80	100.0%
66600 · Grandstand Entertainment	11,400.00	0.00	11,400.00	100.0%
Total 66000 · Fair Entertainment Expense	126,519.06	0.00	126,519.06	100.0%
80000 · Prior Year Expense Adjustment				
80020 · Bad Debt Expense	0.00	-825.00	825.00	100.0%
80000 · Prior Year Expense Adjustment...	-13,346.02	10,210.75	-23,556.77	-230.7%
Total 80000 · Prior Year Expense Adjustm...	-13,346.02	9,385.75	-22,731.77	-242.2%
Total Expense	828,569.63	649,704.46	178,865.17	27.5%
Net Ordinary Income	560,963.06	-182,226.61	743,189.67	407.8%
Other Income/Expense				
Other Income				
31200 · State Allocations	794,461.85	224,109.00	570,352.85	254.5%
31900 · Capital Project Reimburse Fund	86.45	14,650.00	-14,563.55	-99.4%
47600 · JLA REVENUE				
47650 · JLA - Prior Year Revenue Adjust	5,619.09	0.00	5,619.09	100.0%
47662 · ANIMAL RESALE	0.00	3,709.80	-3,709.80	-100.0%
47663 · GROSS AUCTION SALES	588,549.30	353,919.80	234,629.50	66.3%
47665 · Pat Coughran Scholarship Animal	0.00	12,238.00	-12,238.00	-100.0%
Total 47600 · JLA REVENUE	594,168.39	369,867.60	224,300.79	60.6%
Total Other Income	1,388,716.69	608,626.60	780,090.09	128.2%
Other Expense				
57600 · JLA				
57610 · Payments to Sellers	536,736.31	328,601.88	208,134.43	63.3%
57612 · Pat Coughran Scholarship -PMNT	0.00	3,000.00	-3,000.00	-100.0%
57620 · BBQ, Lunch, Dinner	11,364.54	125.48	11,239.06	8,956.9%
57640 · Supplies & Expense	28,010.55	19,533.68	8,476.87	43.4%
57650 · Publicity/Marketing	0.00	160.88	-160.88	-100.0%
57680 · Prior Year Exp. Adjustment	22,560.03	-396.95	22,956.98	5,783.3%
57690 · Other	579.88	0.00	579.88	100.0%
Total 57600 · JLA	599,251.31	351,024.97	248,226.34	70.7%
Total Other Expense	599,251.31	351,024.97	248,226.34	70.7%
Net Other Income	789,465.38	257,601.63	531,863.75	206.5%
Net Income	1,350,428.44	75,375.02	1,275,053.42	1,691.6%

Gold Country Fair

Profit & Loss Budget vs. Actual

January through November 2021

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
400 · ASK MANAGEMENT	0.00	207,000.00	-207,000.00	0.0%
41000 · Admissions to Grounds				
41010 · Admissions - Regular Gate	245,843.00			
Total 41000 · Admissions to Grounds	<u>245,843.00</u>			
41500 · Industrial & Commercial Space				
41510 · Inside Commercial Space	9,856.00			
41520 · Outside Commercial Space	20,404.00			
41500 · Industrial & Commercial Space - Other	0.00	32,400.00	-32,400.00	0.0%
Total 41500 · Industrial & Commercial Space	<u>30,262.00</u>	<u>32,400.00</u>	<u>-2,138.00</u>	<u>93.4%</u>
42000 · Concessions				
42100 · Carnival	125,878.80	94,000.00	31,878.80	133.91%
42110 · Carnival - Presale	11,799.00			
42200 · Food Concessions				
42210 · Food Concessions Health Permit	240.00			
42220 · Food Concessions - Product Fee	98,599.21			
42200 · Food Concessions - Other	6.00	78,000.00	-77,994.00	0.01%
Total 42200 · Food Concessions	<u>98,845.21</u>	<u>78,000.00</u>	<u>20,845.21</u>	<u>126.73%</u>
Total 42000 · Concessions	<u>236,523.01</u>	<u>172,000.00</u>	<u>64,523.01</u>	<u>137.51%</u>
43000 · Exhibits				
43100 · Entry Fees	9,005.00			
43400 · Exhibit Handbook	20.00			
43000 · Exhibits - Other	0.00	7,545.00	-7,545.00	0.0%
Total 43000 · Exhibits	<u>9,025.00</u>	<u>7,545.00</u>	<u>1,480.00</u>	<u>119.62%</u>
46000 · Fair Attractions				
46400 · Destruction Derby	25,869.00			
46000 · Fair Attractions - Other	0.00	16,000.00	-16,000.00	0.0%
Total 46000 · Fair Attractions	<u>25,869.00</u>	<u>16,000.00</u>	<u>9,869.00</u>	<u>161.68%</u>
47000 · Misc. Fair Revenue				
47100 · Parking	25,768.00			
47300 · Utility Fee Reimbursement	1,771.71			

Gold Country Fair

Profit & Loss Budget vs. Actual

January through November 2021

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
47810 · CFSA Insurance	-4,451.01			
47900 · Sponsorships	207,550.00			
47000 · Misc. Fair Revenue - Other	0.00	109,000.00	-109,000.00	0.0%
Total 47000 · Misc. Fair Revenue	230,638.70	109,000.00	121,638.70	211.6%
47005 · Misc. Non Fair Program Revenue				
47505 · Other - Farmers Market	5,024.44			
47005 · Misc. Non Fair Program Revenue - Other	0.00	23,000.00	-23,000.00	0.0%
Total 47005 · Misc. Non Fair Program Revenue	5,024.44	23,000.00	-17,975.56	21.85%
48000 · Interim Rental Revenue				
48100 · Interim Rental - Buildings				
48110 · RENT - Schools	50,452.01			
48115 · RENT - Motherlode Building	8,250.00			
48120 · RENT - Auburn Host Lions Bldg	2,091.00			
48130 · RENT - Small Animal Barn	5,508.00			
48135 · RENT - TAHOE BUILDING	1,200.00			
48140 · RENT - Sierra	13,015.00			
48150 · RENT - Sufter	11,648.71			
48160 · RENT - Clubhouse	2,569.00			
48170 · RENT - Placer	31,965.00			
48180 · RENT - Other	1,504.07			
48190 · RENT - Armory	27,213.30			
48100 · Interim Rental - Buildings - Other	0.00	160,416.63	-160,416.63	0.0%
Total 48100 · Interim Rental - Buildings	155,416.09	160,416.63	-5,000.54	96.88%
48200 · Interim Rental - Grounds				
48210 · RENT - Judging Ring	40,982.00			
48220 · RENT - FW Park	4,305.00			
48230 · RENT - Horse Arena	5,365.50			
48240 · RENT - Lawns	1,296.00			
48260 · RENT - BB&W Court & Stage	3,726.00			
48261 · Kitchen	852.00			
48270 · RENT - RV Parking	20,843.45			
48280 · RENT - Ballfields	9,139.70			

Gold Country Fair Profit & Loss Budget vs. Actual January through November 2021

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
48290 · RENT - Other	44,643.00			
48291 · RENT - Sacramento Street Lot	3,485.00			
48200 · Interim Rental - Grounds - Other	103,245.00	155,833.37	-52,588.37	66.25%
Total 48200 · Interim Rental - Grounds	237,882.65	155,833.37	82,049.28	152.65%
48300 · Interim Rental - Equipment/Tent	3,405.21	9,166.63	-5,761.42	37.15%
48500 · Utility Fee Reimbursement	30,675.98	12,833.37	17,842.61	239.03%
48600 · Interim Parking Revenue	169,304.50	105,416.63	63,887.87	160.61%
48700 · Other Interim Revenue				
48710 · Labor Reimbursement	1,100.00			
48730 · Dumpster Reimbursement	572.00			
48770 · Rebates	897.43			
48780 · Other	500.00			
48700 · Other Interim Revenue - Other	15.00	12,833.37	-12,818.37	0.12%
Total 48700 · Other Interim Revenue	3,084.43	12,833.37	-9,748.94	24.03%
Total 48000 · Interim Rental Revenue	599,768.86	456,500.00	143,268.86	131.38%
49000 · Prior Year Revenue Adjustment	2,400.00			
49500 · Other Operating Revenue				
49510 · Interest Earnings	178.68	1,122.88	-944.20	15.91%
49520 · Donations/Sponsorships	4,000.00	0.00	4,000.00	100.0%
49500 · Other Operating Revenue - Other	0.00	13,000.00	-13,000.00	0.0%
Total 49500 · Other Operating Revenue	4,178.68	14,122.88	-9,944.20	29.59%
49700 · Donations (In Kind)	0.00	0.00	0.00	0.0%
Total Income	1,389,532.69	1,037,567.88	351,964.81	133.92%
Gross Profit	1,389,532.69	1,037,567.88	351,964.81	133.92%
Expense	1,389,532.69	1,037,567.88	351,964.81	133.92%
50000 · Administrative Expense				
50100 · Salaries - Permanent	91,131.34	86,956.87	4,174.47	104.8%
50200 · Salaries - Temporary	41,804.39	29,700.00	12,104.39	140.76%
50300 · Compensated Leave Expense	0.00	11,402.38	-11,402.38	0.0%
50310 · Employee Benefits	70,581.38	66,000.00	4,581.38	106.94%
50320 · Payroll Taxes	14,235.16	14,208.37	26.79	100.19%
50330 · Worker's Compensation Insurance	17,375.67	11,000.00	6,375.67	157.96%

Gold Country Fair Profit & Loss Budget vs. Actual January through November 2021

	TOTAL			
	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
50400 · Professional Services	10,726.52	9,166.63	1,559.89	117.02%
50500 · Director's Expense	703.70	0.00	703.70	100.0%
50600 · Traveling/Training	0.00	0.00	0.00	0.0%
50700 · Office Supplies & Expense	18,661.81	12,833.37	5,828.44	145.42%
50800 · Telephone & Postage Expense	9,623.24			
50900 · Dues & Subscriptions	4,235.71			
51000 · Insurance (General Liability)	19,464.19	22,641.63	-3,177.44	85.97%
51200 · Unemployment Insurance	0.00	4,583.37	-4,583.37	0.0%
51300 · Audit	7,400.00	4,000.00	3,400.00	185.0%
51500 · Bank Charges	2,037.91	11,000.00	-8,962.09	18.53%
Total 50000 · Administrative Expense	307,981.02	283,492.62	24,488.40	108.64%
52000 · Maintenance/General Operations				
52100 · Salaries - Permanent	17,881.63			
52200 · Salaries - Temporary	31,273.64	4,950.00	26,323.64	631.79%
52210 · Employee Benefits	2,700.18	7,516.63	-4,816.45	35.92%
52300 · Professional Services	37,143.36	3,666.63	33,476.73	1,013.01%
52400 · Rent - Land/Buildings	4,932.18	4,125.00	807.18	119.57%
52500 · Rent - Maintenance Equip.	0.00	2,291.63	-2,291.63	0.0%
52800 · Light, Heat & Water	142,301.66	87,083.37	55,218.29	163.41%
52850 · Temp Internet Services	8,437.57	916.63	7,520.94	920.5%
52900 · Maintenance of Equip./Supplies	25,114.24	22,916.63	2,197.61	109.59%
53000 · Maintenance of Buildings/Ground	20,401.10	18,333.37	2,067.73	111.28%
53100 · Trash Removal (Non-Fair)	5,735.90	16,500.00	-10,764.10	34.76%
53200 · Other Maintenance Expense	0.00	4,583.37	-4,583.37	0.0%
53300 · Special Repairs/Maintenance	0.00	1,833.37	-1,833.37	0.0%
52000 · Maintenance/General Operations - Other	0.00	50,099.50	-50,099.50	0.0%
Total 52000 · Maintenance/General Operations	295,921.46	224,816.13	71,105.33	131.63%
54000 · Publicity				
54200 · Professional Services	220.00	1,000.00	-780.00	22.0%
54300 · Supplies & Expense	86.50			
54400 · Advertising	12,031.89	14,000.00	-1,968.11	85.94%
Total 54000 · Publicity	12,338.39	15,000.00	-2,661.61	82.26%

Gold Country Fair Profit & Loss Budget vs. Actual January through November 2021

TOTAL

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
56000 · Attendance Operations				
56101 · Salaries - Temporary	9,270.00			
56192 · Concession Auditor	0.00	9,000.00	-9,000.00	0.0%
56101 · Salaries - Temporary - Other				
Total 56101 · Salaries - Temporary	9,270.00	9,000.00	270.00	103.0%
56200 · Professional Services	3,550.00	4,000.00	-450.00	88.75%
56300 · Supplies & Expense	1,323.50			
Total 56000 · Attendance Operations	14,143.50	13,000.00	1,143.50	108.8%
57000 · Misc. Fair Expense				
57100 · Parking Lot (% to contractor)	8,442.00			
57200 · Program Expense	496.68			
57700 · Sponsorships	238.00	4,000.00	-3,762.00	5.95%
57800 · Other	372.34	10,000.00	-9,627.66	3.72%
57900 · Commercial Exhibit/Concession	2,733.07			
57000 · Misc. Fair Expense - Other	199.00			
Total 57000 · Misc. Fair Expense	12,481.09	14,000.00	-1,518.91	89.15%
57005 · Misc. Non-Fair Programs				
57205 · Supplies & Expense	1,731.93	10,000.00	-8,268.07	17.32%
57405 · Sponsorship (non-fair) Expense	0.00	1,250.00	-1,250.00	0.0%
57515 · Other - Interim Parking Expense	20,335.50	18,333.37	2,002.13	110.92%
57605 · Professional Services	1,750.00			
57705 · Advertising	21,922.81	0.00	21,922.81	100.0%
Total 57005 · Misc. Non-Fair Programs	45,740.24	29,583.37	16,156.87	154.62%
58000 · Premiums				
58100 · Cash Awards	3,718.00	4,000.00	-282.00	92.95%
58200 · Trophies, Medals, Ribbons	3,386.92	2,500.00	886.92	135.48%
Total 58000 · Premiums	7,104.92	6,500.00	604.92	109.31%
63000 · Exhibits Expense				
63200 · Judges	7,864.50	5,000.00	2,864.50	157.29%
63300 · Professional Services	9,976.50	6,000.00	3,976.50	166.28%
63400 · Supplies & Expense	716.87	2,000.00	-1,283.13	35.84%
63000 · Exhibits Expense - Other	1,128.10			

Gold Country Fair Profit & Loss Budget vs. Actual January through November 2021

TOTAL

	Jan - Nov 21	Budget	\$ Over Budget	% of Budget
Total 63000 · Exhibits Expense	19,685.97	13,000.00	6,685.97	151.43%
66000 · Fair Entertainment Expense				
66200 · Professional Services	46,480.45	62,000.00	-15,519.55	74.97%
66300 · Supplies & Expense	4,023.81	200.00	3,823.81	2,011.91%
66500 · Ground Entertainment	64,614.80	50,000.00	14,614.80	129.23%
66600 · Grandstand Entertainment	11,400.00	20,000.00	-8,600.00	57.0%
66700 · Other	0.00	6,000.00	-6,000.00	0.0%
Total 66000 · Fair Entertainment Expense	126,519.06	138,200.00	-11,680.94	91.55%
80000 · Prior Year Expense Adjustment	-13,346.02			
90000 · Depreciation	0.00	0.00	0.00	0.0%
Total Expense	828,569.63	737,592.12	90,977.51	112.33%
Net Ordinary Income	560,963.06	299,975.76	260,987.30	187.0%
Other Income/Expense				
Other Income				
31200 · State Allocations	794,461.85			
31900 · Capital Project Reimburse Fund	86.45			
47600 · JLA REVENUE				
47650 · JLA - Prior Year Revenue Adjust	5,619.09			
47663 · GROSS AUCTION SALES	588,549.30			
47665 · Pat Coughran Scholarship Animal	0.00			
Total 47600 · JLA REVENUE	594,168.39			
Total Other Income	1,388,716.69			
Other Expense				
57600 · JLA				
57610 · Payments to Sellers	536,736.31			
57620 · BBQ, Lunch, Dinner	11,364.54			
57640 · Supplies & Expense	28,010.55			
57680 · Prior Year Exp. Adjustment	22,560.03			
57690 · Other	579.88			
Total 57600 · JLA	599,251.31			
Total Other Expense	599,251.31			

Gold Country Fair Profit & Loss Budget vs. Actual January through November 2021

TOTAL

Jan - Nov 21	Budget	\$ Over Budget	% of Budget
789,465.38			
1,350,428.44	299,975.76	1,050,452.68	450.18%

Net Other Income

Net Income

Gold Country Fair
Accounts Receivable Summary
 As of November 30, 2021

	Nov 30, 21
ANWAR FOROTAN	625.00
AUBURN EVENTS	2,520.00
AUBURN LITTLE LEAGUE	1,904.00
GOLD COUNTRY FAIR HERITAGE FOUNDATION	8,000.00
Ka'onohi Foundation	240.00
SIERRA FOOTHILLS FUNERAL SERVICE	500.00
Street Eatz	225.00
TEVIS	1,902.04
TOTAL	15,916.04

**Gold Country Fair
YTD Statement of Cash Flows**

	Jan - Nov 21
OPERATING ACTIVITIES	
Net Income	1,350,428.44
Adjustments to reconcile Net Income to net cash provided by operations:	
13100 · Accounts Receivable	(5,935.00)
21200 · Accounts Payable	720.00
22800 · Deferred Income	(10,772.00)
24110 · Security Deposits	16,585.00
Net cash provided by Operating Activities	1,351,026.44
INVESTING ACTIVITIES	
19000 · Construction in Progress	(325,091.38)
Net cash provided by Investing Activities	(325,091.38)
Net cash increase for period	1,025,935.06
Cash at beginning of period	235,267.45
Cash at end of period	1,261,202.51

Gold Country Fair
JLA Accounts Receivable Summary
As of November 30, 2021

	Nov 30, 21
AMERICAN LANDSCAPE/CONCRETE (2007 JLA)	11,450.19
BERRIES & BANANAS (2003 JLA)	1,250.50
ORANGEVALE MEAT SHOPPE (JLA 2011)	2,973.23
WHITEHEAD PAINTING (JLA 2014)	739.50
TOTAL	<u><u>16,413.42</u></u>

2021 Interim Contracts

Code	Company	Event Dates	Event	Buildings	Total Facility
21-114	Vanessa Sawin	13-Nov	Memorial	Auburn Host Lions	\$ 591.00

2022 Interim Contracts

Code	Company	Event Dates	Event	Buildings	Total Facility
22-30	Arts Council of Placer County	Friday, April 30, 2021	Art Show	Main Lawn, Clubhouse, Stage	\$ 1,229.25
22-34	Delfina Vasquez	April 1-2	Birthday	Sierra	\$ 1,540.00
22-35	Saint Joseph Catholic School	Friday, April 30, 2021	Spring Gala	JLA Area & Cowbell Barn	\$ 1,482.00
22-36	Sacramento Hot Tubs	April 21 to April 25	Hot Tub Expo	Armory	\$ 3,861.00
22-37	GroMatters	Annual	Marketplace	Motherlode	\$ 772.50
22-38	Smart Start	Jan 2022 to Dec 2023	School	Annex Site, Fair-owned Portable, and Modular Buidling	\$4,489.51/\$4,624.18

**MEMORANDUM OF UNDERSTANDING
Between 20th District Agricultural Association
and The Gold Country Fair Heritage Foundation**

This Memorandum of Understanding (“MOU” or “Agreement”) is entered into by and between the 20th District Agricultural Association, a California state institution located at 1273 High Street Auburn, California 95603, and the Gold Country Fair Heritage Foundation, Inc., a 501(c)(3) California nonprofit public benefit corporation located at 1273 High Street, Auburn, California 95604, collectively referred to as the “Parties”.

Parties Authority and Purpose

The 20th District Agricultural Association (“Association”), commonly known as the Gold Country Fairgrounds (“Fairgrounds”), is a state institution established by California Food and Agricultural Code sections 3870 and 3953.

The Association was established for the purposes of holding fairs, expositions and exhibitions, and community-based programs as well as constructing, maintaining, and operating recreational and cultural facilities of general public interest, pursuant to Food and Agricultural Code section 3951.

The Gold Country Fair Heritage Foundation, Inc. (“Foundation”) is a California nonprofit public benefit corporation, with Articles of Incorporation filed May 22, 2014 with the California Secretary of State, and qualified as a 501(c)(3) IRS tax exempt organization.

The Foundation was formed for the primary purpose of funding, providing and/or supporting the Association with (1) educational exhibitions and projects that instruct local and neighboring community members on historical, cultural and agricultural and natural resource matters; and (2) historical and cultural education and enrichment through the visual and performing arts.

The Parties desire to enter into this MOU to define the relationship between the Foundation and the Association, including respective roles, responsibilities, and priorities. The Parties, while working together towards accomplishing common goals, objectives, and purposes to improve the Fairgrounds and make it the best it can be, shall be managed and operated independent of each other.

The intent of the Parties is to revisit this MOU prior to its renewal in order to further refine its terms and conditions and enhance their working relationship.

Terms and Conditions

1. Term

The term of this Agreement shall be effective from the date the Parties sign below and shall end on November 1, 2023, unless earlier terminated by either party in accordance with the terms of this Agreement.

2. Renewal

The Board of Directors of each party shall review this MOU no later than December 31st each year ~~during open session of a publicly noticed meeting~~ for the purpose of negotiating and modifying this Agreement to enhance the relationship between the Parties. Upon expiration of this Agreement, any renewal shall be in a new written agreement, signed by the Parties.

3. Relationship Between the Parties

The Parties acknowledge and agree that the other party is a separate and distinct legal entity and will act accordingly in its ongoing relationship and business dealings.

The Association maintains sole and exclusive control of the Fairgrounds, personal property and operation of events that occur on the Fairgrounds, including any and all Association events and programs supported by the Foundation.

The Foundation maintains sole and exclusive control of the Foundation personal property and is responsible for the lawful and prudent management of all funds consistent with donor intent.

Responsibilities

Joint Responsibilities

1. Collaboration

The Parties agree to collaborate and communicate in good faith and to carry out their authorities and purpose as stated in this MOU. The Parties further agree to share relevant information in the manner described in this MOU regarding, grants, advertising and donations sought, solicited and secured by each of the Parties, with the intent of working collaboratively to streamline solicitations and to ensure no duplication of fundraising tasks or efforts.

2. Meeting Notices and Agendas

The Parties shall notice each other of their Board of Directors ("Board") meeting times and locations by sending a meeting notice and agenda to the other's Chief Executive Officer ten (10) calendar days in advance of the meeting. Any change to meeting times or locations shall be immediately provided to the other. Meeting notices shall be sent to the following email addresses:

Foundation E-mail: goldcountryheritagefoundation@gmail.com

Association E-mail: ceo@goldcountryfair.com

Foundation Responsibilities

1. Funds Currently Held by Foundation

~~Immediately upon execution of this MOU, the Foundation shall provide to the Association:~~
The foundation shall make financials available to the Association as follows:

- ~~a. An accounting of all proceeds derived from previous fundraising activities for the Association that occurred prior to the execution of this MOU and that are currently in possession of the Foundation. Upon written request from the Association, the Foundation will provide an accounting of all proceeds derived from fundraising activities within 30 days of request.~~
- b. ~~Its most recent audit report by a certified public accountant or public accountant. Upon written request from the Association, the Foundation will provide the most recent tax returns filed by the Association's CPA within 30 days of request.~~
- c. Upon written request from the Association, The Foundation will provide the past years audit report prepared by a Certified public Accountant, or Public Accountant within 30 days of request.

2. Fundraising and Fund Utilization

The Foundation shall fundraise for the Association in accordance with the Association's Priority Funding Projects list adopted at the Association's January-2020 2021 Board meeting as provided in this Agreement under the section of "Association Responsibilities." At their sole discretion, the Foundation Board may select a project(s) from this list that they determine is attainable and meets their purpose, mission and fundraising capacity.

Immediately upon selecting a Priority Funding Project(s), the Foundation Board will inform the Association Board of their selection(s) in writing and then in person at the Association Board's February 2022-2023 meeting.

The Foundation will develop a proposed Fund Development Plan Budget, including marketing strategy and volunteer plans, for public presentation no later than the Association Board's April 2022-2023 monthly meeting for Board review and comment. The Fund Development Plan shall include a projected budget, including the Foundation's anticipated general operating expenses. The Foundation shall prepare a project development plan, budget, and schedule for each fundraising event.

~~No fundraising activities whatsoever shall commence unless and until there is a written contract, signed by the Parties, that is specific to the selected Priority Fundraising Project(s) and that~~

~~outlines the Fund Development Plan, fundraising budget and operating expenses, and the amount and timeline of disbursement of funds raised to the Association.~~

~~The Foundation may retain from the proceeds derived from previous fundraising activities for the Association, that occurred prior to the execution of this MOU and that are currently in possession of the Foundation, those funds necessary to implement the selected Priority Fundraising Project(s) as the Parties agree to in their written contract. The excess funds shall be disbursed to the Association immediately upon execution of the written contract, along with an accounting. The Association shall hold these excess funds to be expended only for the selected Priority Fundraising Project(s) as agreed upon by the Parties in their written agreement. Upon written request the funds will be distributed to the Association within 30 days of project closeout.~~

Any Priority Fundraising Project(s) that involves GCF capital improvements in support of the Association's historical, cultural, or agricultural exhibits or educational programs shall be under a written agreement that is approved by the California Department of General Services or the California Construction Authority as required by the laws and policies of the State of California.

3. Alcohol Concessions and Events

The Parties agree that, other than the fundraising activities accounted for in the written contract for the Priority Fundraising Project(s), any other alcohol concession or event held to fundraise for the Association, including but not limited to the sale of alcohol at Association's annual Gold Country Fair or other events on the Fairgrounds, shall require a separate written agreement in accordance with the Association Board's rental policies and contracting procedures. Proceeds from the concessions or event shall be disbursed to the Association within 30 days of the event with an accounting. All sales receipts and underlying backup records shall be accounted for and provided to Association upon request.

4. Meetings, Reporting and Notices

Foundation shall permit up to two members of the Association's Board of Directors and its Chief Executive Officer to attend its meetings.

The Foundation shall report monthly at the Association's regular Board meetings. A Foundation informational item will be listed on the Association Board's monthly agenda for purposes of reporting a summary of fundraising activities and progress.

The Foundation shall keep the Association informed as to any changes in its physical address for its principal place of business, mailing address, Chief Executive Officer, Board of Directors membership, Articles of Incorporation or bylaws by sending written notice to the Association's Chief Executive Officer and Board President in accordance with the Notice provisions contained herein.

Notices must be in writing and sent to the physical addresses set forth below. A party may change its address for notices by giving notice as required by this provision. Written notice will be considered effective: (a) the day it is personally delivered; (b) five business days after deposit with the United States Post Office as certified first-class mail with return receipt requested and postage prepaid; or (c) two business days after deposit with a reputable overnight delivery service for next day delivery.

President
Gold Country Fair Heritage Foundation
1273 High Street
Auburn, California 95603

CEO
20th District Agricultural Association
1273 High Street
Auburn, California 95603

5. Audits and Records

Upon the Association's written request, the Foundation shall provide records, including but not limited to, meeting minutes, accounting records, correspondence, instructions, plans, drawings, specifications, computer files and memoranda pertaining to any matter related to this Agreement or any other written agreement between the Parties. The Foundation shall provide the requested documents within a reasonable time period not to exceed thirty (30) days. The Foundation shall maintain accounting records and supporting records in accordance with GAAP (Generally Accepted Accounting Principles.) The Foundation shall preserve all accounting and supporting documents for a period of three (3) years after completion of services.

Foundation understands that the Association is a state institution under the oversight of the California Department of Food and Agriculture which may, upon reasonable notice, examine the books and records of the Foundation pursuant to Food and Agricultural Code section 4051.1.

6. Commercial General Liability Insurance; Hold Harmless and Indemnification

Foundation shall secure and maintain at its own expense during this Agreement a minimum of two million dollars (\$2,000,000) per occurrence combined single-limit commercial general liability insurance covering Foundation, its employees, agents and subsidiaries, for claims for damages for bodily injury, property damage, personal injury, liquor liability, automobile and maintenance vehicle liability insurance.

Foundation shall procure the insurance as required in the California Fair Services Authority, Insurance Requirements, attached hereto as Exhibit "A."

Foundation shall indemnify and save harmless Association and the State of California, their officers, agents, servants and employees from any and all claims, causes of action and suits accruing or resulting from any damage, injury or loss to any person or persons, including all persons to whom the Foundation may be liable under any worker's compensation law and Foundation and from any loss, damage, cause of action, claims or suits for damages, including but not limited to loss of property, goods, wares or merchandise, caused by, arising out of or in

any way connected with the exercise by Foundation of the privileges herein granted.

Association Responsibilities

1. Establishing Priority Fundraising Projects

The Association Board shall establish a list of ~~priority~~ projects for Foundation funding ("~~Priority Fundraising Projects~~"), considering public and Foundation comments and Board deliberation, during open session at its January 2022 Board meeting.

~~Priority~~ Fundraising Projects shall be within the Foundation's primary purposes of funding and supporting the Association in its: (1) Educational exhibitions and projects that instruct local and neighboring community members on historical, cultural an agricultural and natural resource matters; and (2) historical and cultural education and enrichment through the visual and performing arts. Any ~~Priority~~ Fundraising Project that includes capital improvements or equipment purchases shall directly and primarily benefit the Association's historical, cultural and agricultural exhibits and educational programs.

The Association shall provide the Foundation with the list of ~~Priority~~ Fundraising Projects in writing no later than three (3) business days following the January 2022 Board meeting at which the list is adopted by the Association Board.

2. Support of Foundation Fundraising

The Association will allow the Foundation limited use of the Association's name, logo(s), or other identifying marks solely for the purpose of fundraising and marketing provided that the use is directly related to the ~~Priority~~ Fundraising Project(s) and is preapproved by the Association in writing.

The Association will support the Foundation and its fundraising efforts by attending certain events and by identifying and assisting in cultivating prospects for private contributions when it is appropriate. The Association, Association Board and its employees shall not directly or indirectly solicit donations, grants or other gifts for ~~Priority~~ Fundraising Projects on behalf of the Foundation.

For the purpose of fundraising for ~~Priority~~ Fundraising Projects, the Association may provide the Foundation with the following:

- a. Foundation logo placement on the Association website with a link to Foundation website;
- b. Foundation logo and advertisement in promotional materials for the Association's annual Gold Country Fair;
- c. Foundation booth at the annual Gold Country Fair or other Association event,
- d. With written preapproval, use of the Association's logo or other identifying marks/brands

in the promotion of its business and activities;

Within its sole discretion, the Association may further provide to the Foundation complimentary Gold Country Fair admission tickets and complimentary parking vouchers or other benefits associated with the annual Gold Country Fair for use in its fundraising, the provision of which shall be incorporated into the Fund Development Plan and written contract covering the select Priority Fundraising Project(s).

3. Foundation Use of Association Facilities

The Association will provide Foundation with space for Foundation's fundraiser events, hospitality events for members and guests and other activities, at the Association's published rental rates and depending on availability. Foundation shall adhere to the same facility rental policies and rules as expected of all renters.

Association, within the sole discretion of its Chief Executive Officer, may provide administrative and maintenance services during Foundation events in strict accordance with the Association's facility rental policies. Any provision of services shall be indicated in the event's written contract and service fees assessed in accordance with the Association's rental policies.

General Provisions

1. Default; Termination

Either Party shall be in default under this MOU should it fail to perform or observe any of its obligations under this MOU if such failure continues for a period of thirty (30) days following written notice by the non-defaulting Party specifying the default. If the default is of such nature that it cannot reasonably be remedied within the thirty (30) days, such party will not be in default so long as it commences to remedy the default within the thirty (30) days, notifies the non-defaulting Party in writing that it has commenced to remedy the default and includes anticipated plans to and timeline for the remedy, and continues diligently until the default is corrected.

In the event of an uncured default, this MOU may be terminated by a majority vote of a quorum of the Board of the non-defaulting Party during open session at a publicly noticed meeting, after appropriate notice and opportunity to cure as described in this Agreement. If the Foundation fails to cure a default under the MOU, it shall distribute to the Association all fundraising proceeds at that time currently in the control of the Foundation, with an accounting and supporting financial statements, no later than 30 days following the Association's termination of the MOU.

In the event the Foundation should cease to function and terminate its operations for any reason, then (i) within 30 days of termination, the Foundation shall provide financial statements to the Association that sets forth all funds currently in the control of the Foundation, (ii) within 30 days of termination, the Foundation shall distribute to the Association all proceeds raised for

Priority Fundraising Projects at the Association; (iii) the Foundation shall dissolve in accordance with California law; and (iv) the Foundation shall relinquish any remaining funds that were not raised for Priority Fundraising Projects at the Association in accordance with the California Non Profit Integrity Act or then applicable governing law.

(Continued on next page)

IN WITNESS WHEREOF, the Parties hereto have affixed their signatures on the date(s) indicated below. The signatories represent and warrant that they are duly authorized by their respective governing bodies to execute this Agreement and the parties hereby agree to all the terms and conditions set forth in this Agreement.

THE GOLD COUNTRY FAIR HERITAGE FOUNDATION, INC.

By: _____

Stephanie Chapman, President

Date: _____

20TH DISTRICT AGRICULTURAL ASSOCIATION

Revised August 10, 2022 2023 AUA

By: _____

Luke Parnell, President

Date: _____



PMIA/LAIF Performance Report as of 11/17/21



PMIA Average Monthly Effective Yields⁽¹⁾

Oct	0.203
Sep	0.206
Aug	0.221

Quarterly Performance Quarter Ended 09/30/21

LAIF Apportionment Rate ⁽²⁾ :	0.24
LAIF Earnings Ratio ⁽²⁾ :	0.00000661958813242
LAIF Fair Value Factor ⁽¹⁾ :	0.999873661
PMIA Daily ⁽¹⁾ :	0.20%
PMIA Quarter to Date ⁽¹⁾ :	0.22%
PMIA Average Life ⁽¹⁾ :	321

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 10/31/21 \$174.8 billion

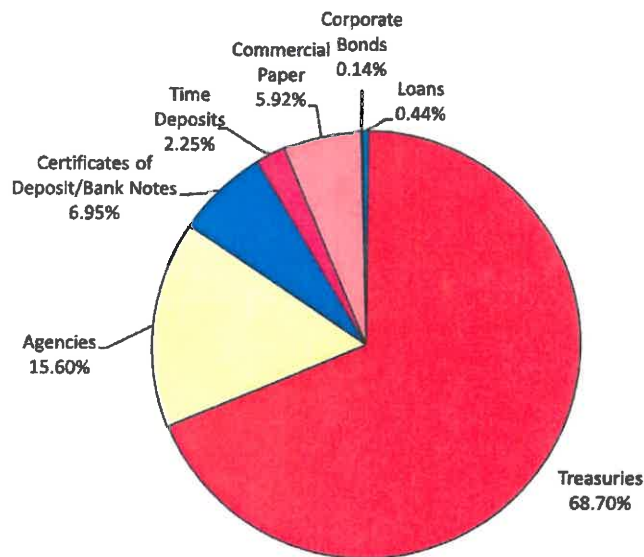


Chart does not include \$7,685,000.00 in mortgages, which equates to 0.004396%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

December 01, 2021

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

20TH DISTRICT AGRICULTURAL ASSOCIATION

CHIEF EXECUTIVE OFFICER
 P.O. BOX 5527
 AUBURN, CA 95604-5527

[Tran Type Definitions](#)

Account Number: 13-31-001

November 2021 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
11/2/2021	11/1/2021	RD	1689742	N/A	DON ALES	250,000.00
11/22/2021	11/19/2021	RD	1690813	N/A	MALLORY HUDSON	350,000.00

Account Summary

Total Deposit:	600,000.00	Beginning Balance:	103,415.04
Total Withdrawal:	0.00	Ending Balance:	703,415.04

Don Ales

From: Pelle, Sarah@CDFA <Sarah.Pelle@cdfa.ca.gov>
Sent: Thursday, October 7, 2021 10:39 AM
Cc: Francesconi, Mike@CDFA
Subject: FW: TRAVEL- The Attorney General Adds Ohio to the Restricted Travel List for Out-of-State Travel

From: CDFA Announcements@CDFA <CDFA.Announcements@cdfa.ca.gov>
Sent: Wednesday, October 6, 2021 9:30 AM
Subject: TRAVEL- The Attorney General Adds Ohio to the Restricted Travel List for Out-of-State Travel

This is a mass e-mail announcement. Please DO NOT reply to this message!

This message is being distributed to provide information to a large audience. Please review the email and respond to the appropriate person when indicated, not to the entire department.

CDFA Travelers and Coordinators,

The Attorney General's Office Adds "Ohio" to the Restricted Travel List for Out-of-State Travel (Assembly Bill 1887)

Effective September 30, 2021, the State of **Ohio** has been added to the prohibited travel states, that California State employees may travel to, unless the trip qualified for an exception, as described below.

The following states are currently subject to California's Travel Ban on state-funded and state-sponsored travel:

- Florida
- Montana
- West Virginia
- Arkansas
- North Dakota
- Alabama
- Kansas
- Kentucky
- Mississippi
- North Carolina
- South Dakota
- Tennessee
- Texas
- Oklahoma
- South Carolina
- Idaho

- Iowa

Exceptions

The Legislature created exceptions in AB 1887 that allow travel to banned states in certain circumstances. These exceptions only apply if travel to a subject state is "required". Specifically, AB 1887 does not apply to state travel that is required for any of the following purposes:

1. Enforcement of California law, including auditing and revenue collection.
2. Litigation.
3. To meet contractual obligations incurred before January 1, 2017.
4. To comply with requests by the federal government to appear before committees.
5. To participate in meetings or training required by a grant or required to maintain grant funding.
6. To complete job-required training necessary to maintain licensure or similar standards required for holding a position, in the event that comparable training cannot be obtained in California or a different state not subject to the travel prohibition.
7. For the protection of public health, welfare, or safety, as determined by the affected agency, department, board, authority, or commission, or by the affected legislative office.

If you have any questions, please contact Mirela Dragos at Mirela.Dragos@cdfa.ca.gov or by calling 916-823-7292.

Distribution of this email was approved by Trisha Beam, Branch Chief, Financial Services Branch.



CFSA Has Public Entity Fairs Covered

The California Fair Services Authority (CFSA) was formed for the specific purpose of providing general liability insurance for California's fairs via a risk pool at a time when commercial insurance for the fairs was priced out of range or even completely unavailable. At the same time, CFSA created a workers' compensation risk pool and assumed all of the California fairground liabilities from the State Compensation Insurance Fund. In its 30-plus-year history of protecting California's public entity and nonprofit fairs, CFSA has been an industry leader and partner, always putting the safety of the fair staff and the fair-going public first.

When the fairs' state funding support was eliminated, CFSA lowered general liability fees by 5% and held them there for another year, regardless of the performance of the pool. CFSA stepped up to keep the California Fairs Financing Authority (CFFA), a joint powers authority formerly known as the California Construction Authority, operating so that California fairgrounds could do public works construction projects correctly and on time. Until June of 2011, CFFA received 100% of its operating funding from the State. And when the staff at CDFA's Division of Fairs & Expositions (F&E) was reduced from 22 to 2.5 staff members, CFSA came forward again, at no cost to members or to F&E, to carry on critical professional, advisory, and training needs.

CFSA's mission is to deliver efficient and cost-effective risk management, risk pooling insurance, and business solutions through a flexible and responsive alliance with our members. To that end, CFSA provides a customized general liability program with provisions specific to the operations, activities and events held at district agricultural association (DAA), county and citrus fruit fairgrounds. Moreover, as fairgrounds' needs have changed over time, CFSA has responded with programs that are both customized and inclusive of newly created events as well as traditional favorites. A detailed list of items covered in the CFSA general liability program is provided in Attachment A.

As a joint power authority, CFSA is owned by its members. The pool reserves belong to the members, and CFSA is the steward of those funds. CFSA is governed by a seven-member board of directors, including five seats elected from within the fairground membership. Two additional seats are appointed, one by the Secretary of the California Department of Food & Agriculture (CDFA) and the second is a public member appointed by the CFSA board itself.

CFSA's in-house claims handling team has in-depth knowledge of California fairgrounds, state laws, regulations, and immunities as they relate to claims against California's public entity fairgrounds. CFSA's proactive services, from staff training to

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fairgrounds premises reviews to contract insurance review, prevent numerous incidents from occurring at fairgrounds and/or claims being filed against fairgrounds. Accidents, however, can happen on even the most safety conscious fairgrounds, and when they do, CFSA is there to help its member fairgrounds make their way through the general liability claim process. This includes keeping members up to date on claim developments and progress.

CFSA's pool fees are based on the performance of the pool (fair members) and not the reactions of the commercial insurance industry to disasters or claims trends. CFSA has never cancelled any fairground's coverage due to the number or severity of claims filed against that fairground.

Member Benefits – Above and Beyond Expectations

More than 38 million people attend fairs and events on California's fairgrounds each year. The mixture of people, animals and other fair-time activities makes safety a top priority, and yet, accidents can happen. As fairgrounds become more and more engaged and active in their local communities, and the amount of planned public contact increases, so will the potential for risk and exposure. The following programs are part of the CFSA General Liability Program and member benefits which are offered at *no additional cost*.

Risk Control Services

CFSA provides a customized, aggressive, and proactive year-round risk control program that uses analysis of each pool member's loss/claims history and facility inspections as a foundation for each member's risk program development. Serving the fairgrounds as advisors, consultants and educators, our risk control specialists spend an average of 600 hours a year working on fairgrounds with pool members to identify and correct health and safety risks that could affect employees and fairground visitors.

Pool member fairs save thousands of dollars each year through this program, which is covered by annual risk pooling program fees. Training programs also help members meet state-mandated training requirements and safety protocols, including such areas as Hazardous Communications, forklift certification, CPR, fall protection and much more.

In addition, CFSA coordinates with other public agencies that regulate public and employee safety on California fairgrounds including the State Fire Marshal and the California Department of Industrial Relations Division of Occupational Safety & Health (Cal/OSHA). Training either takes place onsite at a member fairgrounds or digitally through our Vector Solutions program. CFSA provides an average of 500 CPR/First Aid and heavy equipment operator proficiency certifications each year. Since the CFSA equipment certification program began in 2003, there has not been a single claim filed related to forklift or boom lift equipment operations.

Along with staff training, the CFSA risk control program includes fairgrounds site reviews, both pre-fair and fair time. These facility reviews look at both general liability and workers' compensation exposures, and our specialists work closely with fairground management and staff on correcting the high-risk exposures. Site reviews are comprehensive and include inspection of conditions of the buildings and grounds as well as checking to see if the fairground's Injury Illness and Prevention Program is up to date and being implemented. Temporary concession and commercial booth operations are inspected for compliance with State Fire Marshal regulations as well as workplace safety requirements under the jurisdiction of Cal/OSHA.

This program was recognized with an award of excellence by our excess carrier PRISM in 2020 for our COVID-19 Exposure Control Plan developed for member fairs at the outset of the pandemic.

Contract Certificate of Insurance Reviews

One of the key components of the CFSA general liability program is our contract certificate of insurance review service, provided to all general liability pool members. Pool members entering into contracts that meet criteria specified by CFSA are required to send copies of the contracts and accompanying certificates of insurance to CFSA for a thorough review of the risk transfer language requirements mandatory in every fair contract. CFSA currently has a contract with CDFA to review all district agricultural association hazardous contracts and any contracts with changes to indemnification language.

This risk transfer language protects the fair, other fairs, the State of California, counties and the citrus fruit fairs by enabling CFSA to tender (transfer) numerous claims to the most immediate responsible party. All entities doing business with a member fairground are required to include the mandatory indemnification language and to show proof of set limits of general liability coverage as the primary insurance. When a claim is made and it is because of the action of a carnival, vendor, entertainer, tenant or other exhibitor, the claim is tendered to the insurance company of the entity responsible. The member fairground is protected as an additional insured party under the outside insurance. CFSA claims staff monitors any litigation involving a member fairground.

This program was recognized with an award of excellence by our excess carrier PRISM in 2019.

CFSA's Special Events Pool Program

CFSA administers a special events liability program for all California fairgrounds. Sold by individual fairs to vendors and renters, this program gives California fairgrounds the ability to do business with all entities and to comply with insurance requirements when the vendor or renter does not have their own insurance coverage.

The paperwork for this program is minimal, however, CFSA rebates 5% of the fees collected by each CFSA member fairground back to the individual fairground to help cover fair administrative costs associated with the program. Fairgrounds that are not

members of the general liability or workers' compensation pool programs are able to use the program, but do not receive a rebate.

Master Insurance List

Contractors and vendors doing frequent business with CFSA member fairgrounds are encouraged to send current insurance certificates to CFSA for approval and inclusion on the Master Insurance List. This master list establishes proof of liability insurance for contractors and vendors for every new fairground contract executed during a one-year period. CFSA updates and publishes the list monthly beginning in February of each year and the list is provided as a courtesy for the fairgrounds and the contractors/vendors. There is no charge to receive or to be included on the list.

CFSA assumed responsibility for publishing the Master Insurance List from CDFA's Division of Fairs & Expositions in 1993 and expanded the list to include carnivals and hazardous event/activity contractors and vendors in addition to nonhazardous event/activity contractors and vendors. The most recent list included more than 250 businesses that contract with California fairgrounds.

Member Access to Additional Coverage for Members' Unique or Specialized Programs

On behalf of its members, CFSA facilitates members securing additional coverage for unique specialized fair programs. The additional coverage is offered to only those fairs who engage in specific hazardous activities and events and to fairs who desire the additional coverage. CFSA assists in securing the coverage and administering claims.

Hazardous Special Events Coverage

CFSA offers hazardous special events commercial coverage for rodeos and motorized events that are sponsored by California fairgrounds. This affordable and critical program puts a layer of coverage between the fairgrounds' general liability coverage and the event for the specific members who host these types of hazardous events.

Group Livestock Exhibitor Coverage

Under the CFSA Special Events Program, a fairground can purchase affordable general liability coverage for livestock exhibitors. This coverage is secondary coverage for any damages caused by the livestock exhibit to fair patrons or their property. The coverage is also available to the individual exhibitors through the fair if the fairground does not purchase the group coverage.

CFSA and California's Fairs: We Are Better Together!

Over the years CFSA has become the go-to agency for easily accessible, reliable, and professional assistance for pool member fairs, CDFA and industry organizations.

We understand that all fairgrounds are watching budgets closely, especially during the COVID-19 pandemic, and general liability coverage costs are important. We are also

aware that CDFA is requiring all DAAs to have a minimum of \$25 million per occurrence liability coverage. We stand by our coverage limits due to the current general liability market impacting public entities in the state of California in recent years. While \$25 million per occurrence sounds like a lot of coverage, based on recent public entity verdicts and settlements it unfortunately is not too much.

To help demonstrate the value of CFSA General Liability Coverage, we are providing the following attachments for your review:

- Attachment A: Detailed list of activities covered in the CFSA general liability program.
- Attachment B: Things that all California fairgrounds should consider when choosing general liability coverage and some specifics about the CFSA general liability program.
- Attachment C: Risk Control Program Details

ATTACHMENT A

General Liability Pool Program Coverage Detail

The CFSA general liability risk pooling program provides up to \$25 million per occurrence per fair for all fairgrounds related activities from E.coli contamination to Americans with Disabilities Act claims. If a fairgrounds wants to have a cattle drive down Main Street, that's covered! And coverage includes defense costs.

In comparison, liability coverage limits for other California public entities in risk pools are in the same neighborhood or higher than CFSA's new coverage limit, demonstrating the evolution of the risk pool industry:

- Most California schools liability limits are \$55 million per occurrence
- Most California counties limits are \$25 million per occurrence
- Bay Area cities limits are \$29 million per occurrence
- Parks and recreation district limits are \$25 million per occurrence
- Water district limits are \$60 million per occurrence

The coverage can be categorized in four protection categories: Bodily Injury and Property Damage, Personal Injury, Public Officials Errors & Omissions Liability and Directors & Officers Liability coverage for nonprofit fairgrounds, and Employment Practices Liability.

Protection A: Bodily Injury and Property Damage

"Bodily injury" means bodily harm, sickness, disability or disease sustained by a person, including death resulting from any of these at any time. Bodily injury includes mental injury, mental anguish, humiliation, shock or death if resulting directly from bodily injury. Bodily injury shall include care, loss of services, loss of consortium, or death resulting at any time from the bodily injury.

"Property damage" means (1) physical injury to, or destruction of, tangible property which occurs during the coverage period, including resulting loss of use; or (2) loss of use of tangible property which has not been physically injured or destroyed provided such loss of use is caused by an occurrence during the Memorandum Period. This covers damage to property not owned, leased or rented by the fairgrounds.

Examples that are relevant to the California Fair industry:

This is not an all-inclusive list but rather examples of what has happened and was covered or could conceivably happen on a California fairgrounds.

- Injury caused by a slip, trip and/or fall.
- Inadvertent contact with fairgrounds premises that leads to injury, i.e. a crack in the pavement or sidewalk, missing components to bleachers, slipping while walking.

- Jumping off platforms.
- Picnic benches or tables failing or collapsing.
- Other fair equipment failure that causes bodily injury or property damage.
- E.coli and other disease transmission.
- Livestock panels that fall on a person causing injury.
- Interaction with livestock, such as a livestock animal knocking down a patron, or a patron being bitten by an animal.
- Gates, doors that malfunction causing injury and/or property damage.
- Stage collapse.
- Food poisoning.
- Falling off curbs
- Inadequate event security.
- Tree limbs falling on patrons or property.
- Light poles falling on cars.
- Mass casualty at an event.
- Injury caused by shots fired.
- Infrastructure/utility failure or exposure that leads to bodily injury or property damage.
- Crowd control issue that leads to personal injury or property damage.
- Injury to a fair guest caused by fair activity. Fair guests being in the wrong place at the wrong time.
- Damage to stored vehicles or equipment.
- Maintenance staff causing damage to other's property (blowers, fire damage, electrical surges)
- Damage caused by flooding caused by fair negligence.
- Fair negligence that leads to property damage or theft.
- Infrastructure failure that leads to damage of other's property.

Protection B: Personal Injury

“Personal injury” means injury, including consequential bodily injury or property damage, arising out of one or more of the following offenses:

- (a) false arrest, detention or imprisonment or malicious prosecution;
- (b) the publication or utterance of libel or slander, including disparaging statements concerning the condition, value, quality or use of real or personal property, or publication or utterance in violation of rights of privacy;
- (c) wrongful entry or eviction, or other invasion of the right of private occupancy;
- (d) assault and battery, not committed by, at the direction of or with the consent of the covered party, unless committed or directed for the purpose of protecting persons or property from injury or death;
- (e) discrimination based upon race, religion, nationality, national origin, color, creed, sex, sexual orientation, age, nature of employment, or disability, but excluding unlawful discrimination intentionally committed by, at the direction of, or with consent of the covered party.

Examples that are relevant to the California Fair industry:

This is not an all-inclusive list but rather examples of what has happened and was covered or would conceivably could happen on a California fairgrounds.

- Americans with Disability Act claims.
- First Amendment claims, such as animal activist protests, and other Freedom of Expression activities.
- Actions of fair security that are alleged to be discriminatory.
- Dress code violations – wearing of gang colors.
- Leafletting in parking lots.
- Discrimination claims based on national origin.
- Discrimination claims involving vendors, renters, exhibitors.
- Exposures of being a public entity, public space and/or a public event.

Protection C: Public Officials Errors & Omissions and Directors & Officers Liability (nonprofit fairs)

Public officials errors and omissions liability means any actual or alleged error or misstatement or act of omission or neglect or breach of duty including misfeasance, malfeasance or nonfeasance by the covered parties in the discharge of their duties with the public entity individually or collectively, or any matter claimed against them solely by reason of their being or having been covered parties.

Examples that are relevant to the California fair industry:

This is not an all-inclusive list but rather examples of what has happened and was covered or could conceivably happen on a California fairgrounds.

- A fair board of directors making a decision that causes an economic loss to a member of the public, vendor, exhibitor, or tenant.
- Protection of board members to prevent claims that they are personally liable for via decisions made by the board.
- Protection of board members from the liability of one board member acting outside his/her scope as a board member.
- Violations of the Brown Act or Bagley Keene open meeting laws that result in wrongful termination or a claim of public officials' errors and omissions.

Protection D: Employment Practices Liability

“Employment practices liability” means liability, except as related to property damage, personal injury, or public officials’ errors and omissions liability, arising out of an actual or alleged wrongful act in connection with any person’s prospective employment, actual employment or termination of employment by a covered party, including but not limited to wrongful termination, discrimination or sexual harassment.

Examples that are relevant to the California fair industry:

This is not an all-inclusive list but rather examples of what has happened and was covered or could conceivably happen on a California fairgrounds.

- Wrongful termination of a fair CEO or other fair staff.
- Sexual harassment claims.
- Failure to promote a staff person.
- Failure to follow civil service rules.
- Discrimination in hiring and promoting practices.

Note: This Attachment is intended as a handy general reference for your convenience. The CFSA General Liability Memorandum of Coverage should be used to determine the precise coverages, conditions, limitations and definitions for the CFSA General Liability Program.

ATTACHMENT B

Things to Consider in Your General Liability Coverage

Note: This Attachment is intended as a handy general reference for your convenience. The CFSA General Liability Memorandum of Coverage should be used to determine the precise coverages, conditions, limitations and definitions for the CFSA General Liability Program.

THINGS TO CONSIDER	WHAT CFSA COVERS
Is there a difference between general liability coverage for a fairgrounds operated by a private entity versus a public entity?	Yes. Public entity fairgrounds are subject to general liability claims related to civil rights. CFSA's general liability program is designed for California public entity fairgrounds and includes coverage for civil rights violations (e.g. Americans with Disabilities Act, freedom of expression, discrimination on the basis of race, gender, religion, national origin). Not all commercial policies include civil rights coverage. If a public entity fair has a civil rights claim and their general liability insurance coverage does not include civil rights, the fairgrounds will have to pay for the defense and any settlement and/or jury award related to a civil rights claim out of its operating budget.
CFSA's general liability program includes \$25 million "per occurrence." What does that mean?	The term "per occurrence" refers to the total amount the insurance company/pool will pay per fairground per incident that occurs during the policy term.
What does "aggregate" mean?	The term "aggregate" means the total amount the insurance company will pay for multiple claims over the course of one policy term, which is often one year. For example, if the coverage is for \$1 million per occurrence with \$5 million in aggregate that means the insurance coverage runs out after a total of \$5 million is paid out in claims in one coverage year. CFSA's coverage has no aggregate limit.
What are the coverage limits for each fairground participant in the CFSA general liability risk pool?	CFSA's current coverage limit for general liability is \$25 million per occurrence per fairground. There is no aggregate limit in the CFSA coverage.

<p>What does "Self-Insured Retention" mean?</p>	<p>The CFSA general liability risk pool is responsible for paying the first \$100,000 of every claim.</p>
<p>Are there areas of Employment Practices coverage that only public risk pools can provide to members?</p>	<p>Yes. Because CFSA is a public entity, a Joint Powers Authority, risk pool, CFSA provides coverage for emotional distress or mental anguish damages, which are common claims in public entity employment practices claims. Under California law it is against public policy for private insurance companies to cover "intentional acts" such as discrimination and often employment practices claims are intricately related to "intentional acts."</p>
<p>Why is CFSA's general liability coverage limit set at \$25 million per occurrence?</p>	<p>While, thankfully, there has not yet been a general liability claim against a CFSA participant fairground that has exceeded \$10 million the potential is there. Other public entities in California have similar coverage limits:</p> <ul style="list-style-type: none"> • Most California schools' liability limits are \$55 million per occurrence • Most California counties limits are \$25 million per occurrence • Bay Area cities limits are \$29 million per occurrence • Parks and recreation district limits are \$25 million per occurrence • Water district limits are \$60 million per occurrence <p>Jury verdicts in California premises liability cases have included \$55 million against an apartment complex for security's failure to break up a gang fight that resulted in the shooting of a teenager; \$9.9 million verdict for a 70-year-old who slipped and fell in a restaurant; \$14.3 million for the electrocution of an electrician at a construction site.</p>
<p>Does the CFSA general liability program cover all sporting events, even rodeos?</p>	<p>CFSA requires all fairgrounds to either purchase or have their event promoter provide \$3 million to \$5 million in primary coverage for sporting events such as rodeo and motorized racing. The CFSA</p>

	<p>general liability program covers up to \$25 million above the primary coverage.</p>
<p>Is there an extra fee for terrorism coverage in the CFSA general liability program?</p>	<p>No. Acts of terrorism are covered by the CFSA general liability program, it is not a separate, optional coverage with an additional fee. Fairgrounds, like all operators of large public facilities should have terrorism coverage which includes the risk of mass shootings. The CFSA program covers this risk.</p>
<p>Are there any areas of fairgrounds operations that the CFSA general liability program does not cover?</p>	<p>Yes, the CFSA general liability program does not cover:</p> <ul style="list-style-type: none"> • Contract disputes • Property damage to real property owned, rented or leased by the fair • Property damage to personal property owned, rented or leased by the fair • Any claim arising out of ownership, maintenance, loading or unloading, use or operation of any aircraft, airfields, runways, hangars, buildings or other properties related to aviation activities. • Any claim arising out ownership, maintenance, loading or unloading, use or operation of any automobile • Any claim arising out of or in any way connected to eminent domain, condemnation procedures, or inverse condemnation. • Any claim or liability arising out of the failure to supply a specific amount of electrical power, fuel or water or arising out of the interruptions of the electrical power, fuel or water supply. • Any claim arising out of ownership, maintenance, loading or unloading, use or operation of any watercraft • Any claim related to pollution • Any claim related to asbestos • Any claim that requests a court order and no monetary damages (e.g. a writ case compelling a fairground to produce public

	documents under the California Public Records Act.)
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ATTACHMENT C

Risk Control Program Details

CFSA Risk Control fair time training and inspection visits typically include:

- Temporary and volunteer staff safety orientations.
- Temporary electrical installation inspections.
- Temporary bleacher equipment inspections.
- Parking site inspections for surface conditions, lighting and security.
- Fire protection equipment inspections for equipment availability; proper signage, certification and installation.
- Walking surface inspections focusing on general conditions and trip and fall prevention.
- General exhibitor and concessionaire booths including material storage inspections, proper storage of combustible materials.
- Review of Cal/OSHA required written occupational health and safety programs: emergency disaster evacuation plans, fire plans, onsite asbestos (as needed) and verification of periodic exercises or drills.
- Fire protection inspections including alarm systems, sprinkler systems, standpipe and hose systems, and fire extinguishers.
- General work environment inspections including walkways, elevated surfaces (platforms), stairs and stairwells, floor and wall openings, exit doors.
- Review of hoisting equipment.
- Required information postings including OSHA 300 Log.
- Hazard communication standards including review of the written program, personnel training and Material Safety Data Sheet maintenance.
- Emergency planning (fair staff).
- Safety meetings including review of safety meeting history, training logs and meeting subject content.
- Consumer Protection Program: handwashing stations in animal and food areas

CFSA Risk Control Provides Title 8 Cal/OSHA Workplace Safety Program Development -

- Forklift operator certification
- First Aid – CPR and AED (automated external defibrillation)
- Ergonomics
- Slips, Trips and Falls Prevention
- Back Injury Prevention
- Workplace Violence Awareness
- Your Heart Matters

CFSA Year-Round Training Programs include:

- COVID-19 Exposure Control Plan
- Injury and Illness Prevention Program
- Hazardous Communications
- Heat Illness Prevention
- Personal Protective Equipment
- Special Event Management and Planning
- Emergency Planning
- Fire Safety and Extinguisher Training
- Fall Protection
- Electrical Safety
- Back Safety and Material Lifting Training
- Understanding Blood Borne Pathogen Hazards
- Contract Insurance Certificate Review
- Ergonomics in the Office

TABLE OF CONTENTS

CFSA ANNUAL MEETING 2021

Honoring California Fairs _____	3
What's Hot at CFSA? _____	3
What's Not Hot at CFSA? _____	4
What's New in 2022 _____	5
2020 CLAIMS DATA _____	6
CFSA FINANCIAL STATEMENTS _____	7

CFSA ANNUAL MEETING 2021

Honoring California Fairs

Thank you for all that you have done, for being essential workers and for dealing with losing your revenue streams overnight. And thank you for stepping up in your communities by once again meeting their needs, and most of the time without compensation for your fairgrounds. You made sure junior livestock exhibitors got to sell their animals. You threw together fairs in a matter of weeks, or cancelled them in a matter of hours. And most of all, you showed everyone once again that fairgrounds are more than carnivals and corn dogs. You are invaluable assets to your communities and the State of California!

2021 CFSA Safety First Award

The Dixon May Fair is the recipient of 2021 CFSA Safety First Award!



What's Hot at CFSA?

CFSA Risk Pool Participation means what exactly?

Being a member of a risk pool is like being one of the Three Musketeers—all for one and one for all! And we all fit together like puzzle pieces that keep the risk pools whole. What you do, or don't do, at your fairgrounds impacts all other pool participants, both positively and negatively. A low number of claims is good for everyone. A high number of claims, or a few very expensive claims, is bad for everyone.

As part of our annual meeting, we want to update you on some of our numbers

- Just like you, we have tightened our ship. By the end of 2020 we reduced total permanent staff to 16 employees.
- We were able to pass on more than \$2 million in excess coverage premium savings to our members through "COVID credits" which resulted in members not having to pay their risk pool bills for several months in a row.
- We ended the year with a \$979,069 positive net which was put in our Agency Equity Reserve enabling CFSA to hold base rates level for a second (and hopefully a third)

straight year. The Agency Equity Reserve was used for eight years to stabilize rates and had been drawn down to a negative in 2018.

- The number of Workers' Comp claims filed in 2020 was significantly lower than 2019 due to fewer employees working on fairgrounds.

Other CFSA "Hot" Updates:

- We won another EAGLE Award! Our excess carrier PRISM recognized CFSA Risk Control Supervisor Lesly Wade and her team with this award for excellence in Development and Implementation of COVID-19 Programs and Resources. The Risk Control team developed and implemented the Exposure Control Plan to help the CFSA membership safely handle limited events on their fairgrounds such as onsite junior livestock drop-offs, COVID testing and housing, and other essential services. The ECP was modified throughout the year as state mandated public gathering restrictions eased.
- We passed our triannual accreditation review from the California Association of Joint Powers Authorities. This program is part of the California risk pooling industry's self-regulation process.

What's Not Hot at CFSA?

It's a hard General Liability Market....and it's not getting any better. Claims that used to resolve for \$5M-\$10M are now costing public entities and their insurers \$20-\$30M+.

Why does CFSA carry \$25 million per occurrence in coverage? This is why.

We have seen initial lawsuit demands exceed \$25M in the last few years, just at CFSA. One started at \$70 million and this lawsuit is yet to be resolved. In 2020, our excess carrier PRISM reported that 30 public entity liability cases had verdicts more than \$30 million in the last several years. Only one of them a PRISM member. You can manage your individual risk by taking advantage of the best practices programs and service partner programs CFSA offers, many through PRISM.

Claims are on the rise in 2021

Many claims could have been prevented or transferred. We have been dealing with claims that we find have no contracts, or no CFSA insurance requirements in the contracts, or certificates of insurance at the improper levels. Help us help you!

Putting your head in the sand (there was super fun graphic!) is not the way to deal with risk management at your fairgrounds. We have few requirements at CFSA and they are important. For the sake of the pools and your fellow pool participants, we need you to please adhere to them. Bottom Line: Call us early and often

What are the CFSA Insurance Requirements?

- Every entity doing business on your fairgrounds must have insurance.
- Contract insurance review is critical.
- Special Events insurance needs to be submitted prior to the event.
- Waivers are not an option...waivers work!

- Signage, signage, signage. Contact CFSA for consumer protection and COVID signage

Remember the Three Musketeers, what you do or don't do affects everyone.

Timely submittal of contracts and special events requests helps us help you. Not sure which contracts and insurance to send in? Meeting our monthly contract log requirement takes care of that! And don't let your vendors tell you that waivers aren't worth the paper they are written on—they are wrong. Signage is critical—Inform the public so they have the opportunity to make the right decision.

The benefits of risk pooling shine brightest during a hard market when our economies of scale, our excess carrier's leverage in the reinsurance market, and our sharing of best practices help manage risk.

What's New for 2022?

We have a new Red Book and it's not even Red! The new quick-answer Program and Reporting Guide is user friendly! We will be emailing out incident reporting forms that you can print and binder clip to the Guide for ease of use on the grounds. We will send Guides to those not in attendance at the Annual Meeting.

CFSA strategic planning includes you! We are increasing our Member Outreach. We will be calling a Risk Advisory Committee meeting at the WFA Convention in January to discuss how to address the few "bad actors" we have that don't comply with CFSA requirements and are putting the risk pools at higher risk than necessary. Will a cash contribution toward the final outcome of the lawsuit provide incentive? Want to be on the committee? Email Rebecca Desmond at rdesmond@cfsa.org

We have a new website! It is just a splash page (www.cfsa.org) for now, but we hope to have it fully operational by the end of the year. In the meantime, call us and we will send you whatever you need! There will be a Members Only section that will be password accessible and contain all CFSA forms and information found on the old website.

**THANK YOU SO MUCH FOR BEING A CFSA RISK POOL PARTICIPANT! WE
APPRECIATE YOU!**



Rebecca Desmond
Executive Director
November 8, 2021

2020 CLAIMS DATA

2020 Year in Review

Workers' Compensation

Claim Description	Total Claims	Reserve Amount	CFSA Cost
Slip and Fall	11	\$292,082	\$292,082
Hit by Vehicle	1	\$1,172	\$1,172
Lifting/Strain	12	\$436,706	\$436,706
Equipment Injury	18	\$138,583	\$138,583
Mental	1	\$7,752	\$7,752
Animal Involved Injury	4	\$176,310	\$176,310
COVID Related	3	\$4,721	\$4,721
Total	50	\$1,057,326	\$1,057,326

2020 Year in Review

General Liability Claims

Claim Description	Total Claims	Total Estimated Cost To-Date	CFSA Estimated Cost To-Date
Employment Practice	5	\$916,911	\$341,911
Electrocution	1	\$500,000	\$100,000
Miscellaneous	7	\$1,653,737	\$743,737
Dog Bite	1	\$132,500	\$100,000
Total	14	\$2,303,611	\$1,285,648

FINANCIAL STATEMENTS

CFSA Business Plan 2021-2025

The following business plan helps explain the impact of GASB 68 (pension liabilities) and GASB 75 (Other Post Employment Benefit liabilities) on CFSA's overall net position. This business plan addresses how CFSA has in the past three years—and will continue in the future-- increased revenues and cut expenses to produce positive net assets with a reasonable contingency margin.

Introduction

CFSA is a Joint Powers Authority (JPA) with a fixed market and a membership that has requested other services outside of risk pooling to assist with their operations. By statute, only California fairs may participate in the self-insurance risk pools. Currently all 78 fairs in California participate in at least one of our pool programs, Workers' Compensation, General Liability, and Special Events.

CFSA self-administers three risk pools. Another 40-plus fairs participate in our fee-based Financial Services program that provides accounting and payroll services to fairs. We also offer other services on a fee-for-service basis. Hence CFSA has a larger employee and retiree population than a typical risk pool JPA of our financial size. The majority of our members are public entity fairs with millions of visitors attending thousands of events on public fairgrounds each year.

Each year, CFSA has an actuary review and endeavors to fund each risk pool program at the actuarial determined 75%-85% confidence level. In addition, we have an annual funding goal of 70%-80% confidence level and agency surpluses are allocated per the CFSA Equity Allocation Policy (see attached).

CFSA's equity helps keep rates stable and absorb adverse development of prior-year claims. From 2012 through 2018, CFSA's equity was used as it was intended. At a time when member fairs were financially stressed, agency equity buffered higher rates against growing losses. Beginning in 2018, we implemented programs aimed at rebuilding our equity so that it can continue to serve as a safety net for the risk sharing pools and this business plan supports the methodology of accomplishing that.

When COVID-19 struck the world in 2020, our member fairs were shut down completely to all revenue-generating operations. In addition, they were called upon by the State of California Office of Emergency Services to house COVID-testing sites, pop-up medical treatment centers, and housing for COVID-recovering homeless individuals. These services transitioned to vaccination centers, many of which remain open to this day. These vital community services are not being reimbursed in the majority of the cases, and fairgrounds have had to use their depleting financial reserves to pay for insurance, utilities, and salaries of the fair staff that remain employed.

A positive year-end in 2019 helped replenish CFSA's Agency Equity Reserve and allowed us to hold General Liability and Workers' Compensation Risk Pool rates at 2019 levels for both

2020 and 2021 as our members faced two years with drastic reductions in revenue. The major decrease in exposure due to no annual fairs being held and a drastic reduction in the workforce also had a positive impact on our risk pools for the 2020 coverage year. We did realize several prior year claims, however, on the General Liability side.

CFSA does not discount its reserves nor has it provided dividends to its members in its 35-year history. All net proceeds are placed into reserves for unpaid claims liabilities and operations, including contributions toward unfunded liabilities in pension and OPEB.

In accordance with GASB 68 and GASB 75, CFSA recognizes on its Statement of Net Position the long-term liabilities of employee pension and OPEB. As a result, the TOTAL long-term liability is identified on the Statement of Net Position even though there is no requirement that the TOTAL long-term liability be paid in one year. Each year CFSA makes the employer contribution along with the annual required contribution to both programs, as prescribed by valuations performed by outside actuaries and CalPERS.

In our endeavor to keep the risk sharing pools financially stable, CFSA has spent the last three years in detailed analysis of the risk pool funding, fee setting formulas, and operational cost allocations. As a result, CFSA implemented several changes geared toward a positive impact on the bottom line including:

- Lowering the General Liability SIR to \$100,000 in 2018 (previous year SIRs ranged from \$500,000 to \$1 million).
- Lowering the Workers' Compensation SIR to \$250,000 in 2020 (previous year SIR was \$500,000)
- Raising general liability pool base fees by 25% for 2018.
- Raising general liability pool base fees by 7% in 2019.
- Raising 2019 workers' compensation pool base fees from 5.8% of total payroll to 6.1% of total payroll.
- Reducing operating costs.
- Putting competent and strong claims adjusters in place.
- Ramping up risk control measures and training at member fairgrounds.
- Revising the CFSA Equity Allocation Policy to steer agency surpluses to unfunded pension and OPEB liabilities when funding levels allow.
- Changing employee current and post-employment benefits to reduce OPEB liabilities in the future.
- Revising the overhead cost allocation formula based on revenue contributions.
- Bringing in four new General Liability Risk Pool member fairs in 2021.

CFSA Business Plan 2021-2025

It is important to note that there are many unknown factors in the risk pooling world (claims development, excess insurance costs, etc.), hence this business plan makes many assumptions, including the increase of pool base fees by 5% per year for General Liability and a steady increase in member payroll volume following the COVID-19 impact of 2020 and 2021, resulting in increased workers' compensation revenues over the period of this plan.

CFSA annually evaluates the need to increase risk pool fees based upon claims activity and our actuary report. We also update this business plan each year and use it as a tool to predict funding needs for the next several years and make operational decisions using this data.

Other operational plans that we have instituted in the past three years or are on the horizon once our members steady themselves post-COVID include:

- Creating a member intervention program to focus on those members impacting the risk pools the most and providing enhanced risk control training. The projected costs of this program are projected at current levels.
- Focusing member training on risk transfer. This training began in 2021.
- Steadily increasing fees for ancillary service fees to ensure that costs are covered and programs are net-neutral at the least. To-date the program is in the black due to a complete fee overhaul in 2020. This program provides accounting and payroll services to California fairs. This service has been identified by our board and the California Department of Food & Agriculture as a critical service to the fairs and the program-specific business plan in ensure that the program becomes net-neutral.
- Using our revised Equity Allocation Policy to apply program surpluses toward unfunded pension and OPEB liabilities.
- Analyzing our claims capping practice as it relates to modification factor determination to bring the method up to date using current dollar values. We are hoping to implement this is 2022.
- Transferred the construction employees back to the California Construction Authority at the end of 2019, which also moved their pension and OPEB liabilities. CFSA had assisted in operations of this separate JPA for seven years through an administrative services agreement.
- Explored the option of selling the CFSA office building and utilizing equity to strengthen overall financial position.
- Reduced the number of fulltime staff by 10% through attrition. This is in addition to the 15% reduction of staff that had occurred since 2012. Full time staff reduction is an effort to reduce current and long-term personnel related expenses.
- As funding returns to the Fairs & Expositions Fund at the state level, CFSA will advocate and seek funding support from the California Department of Food & Agriculture (CFSA's largest member) to cover costs related to their initiatives implemented through CFSA.

Conclusion

Over the next five years, through a variety of risk pool funding measures, fee increases for ancillary services, and cost saving measures, CFSA will continue to grow assets to fund claims liabilities as well as fund long-term employee pension and OPEB benefits.

(see Business Plan next page)

CFSA Business Plan (2020-2025)

	2019 Year End	2020 Year End	2021 budget	2022	2023	2024	2025
Revenues:	ACTUAL	ACTUAL					
Risk Pool Fees Earned (WC, GL, SE)	\$9,707,025	\$6,488,338	\$7,135,132	\$8,918,915	\$9,364,861	\$9,833,104	\$10,324,759
Fees Earned Other Services (FI,AD,RC)	\$863,726	\$729,191	\$710,272	\$752,086	\$789,690	\$829,174	\$870,633
Interest/Loan Income	\$459,893	\$402,668	\$225,000	\$247,500	\$272,250	\$299,475	329,423
Reimbursements (CFFA)	\$212,683	\$0	\$0	\$0	\$0	\$0	0
Other Admin Income/Rent	\$130,599	\$131,248	\$124,135	\$130,342	\$136,859	\$143,702	150,887
Total Revenue:	\$11,373,727	\$7,751,445	\$8,280,539	\$10,048,842	\$10,563,650	\$11,088,455	11,658,761
Expenses:							
Claims & Costs	\$13,233	\$1,158	\$17,500	\$20,000	\$20,000	\$20,000	20,000
Ultimate Unrealized Losses	\$2,883,904	\$973,729	\$1,933,050	\$2,416,313	\$2,537,128	\$2,663,985	\$2,797,184
Excess Insurance	\$1,046,229	\$1,988,988	\$1,906,354	\$2,439,943	\$2,683,937	\$2,952,330	\$3,247,563
Salaries & Benefits/Taxes	\$2,474,317	\$2,425,055	\$2,262,194	\$2,375,304	\$2,494,069	\$2,618,772	\$2,749,711
OPEB (retiree benefits/CERBT)	(\$613,873)	\$160,418	\$346,452	\$374,168	\$404,102	\$436,430	\$471,344
Salary/Benefits/Taxes Reimb (CFFA)	\$206,030	\$0	\$0	\$0	\$0	\$0	0
Operating Expenses	\$933,404	\$884,351	\$827,612	\$834,813	\$889,521	\$913,989	937,168
Automobile Expense (Ins, depr)	\$20,293	\$12,418	\$13,000	\$25,000	\$25,000	\$28,000	28,000
Automobile Allocation	\$0	\$0	\$0	\$0	\$0	\$0	0
Board/Committee Exp	\$5,217	\$2,403	\$2,500	\$5,000	\$5,000	\$5,000	5,000
Contracts	\$226,508	\$351,107	\$301,944	\$311,002	\$320,332	\$329,942	339,841
Copying/Printing	\$15,122	\$10,875	\$10,700	\$15,000	\$15,000	\$15,000	15,000
Credit Card Fee	\$1,045	\$1,307	\$1,500	\$1,500	\$1,500	\$1,500	1,500
Depreciation	\$18,341	\$23,060	\$23,972	\$23,000	\$23,000	\$23,000	23,000
Disposal of Fixed Assets	(\$237)	\$0	\$0	\$0	\$0	\$0	0
Insurance	\$1,723	\$1,836	\$2,200	\$5,000	\$5,000	\$5,000	5,000
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	0
Flexnet Maintenance	\$34,276	\$0	\$0	\$0	\$0	\$0	0
Manuals/Books	\$4,002	\$0	\$0	\$0	\$0	\$0	0
Membership/Dues	\$6,442	\$6,165	\$5,800	\$7,000	\$7,000	\$8,000	8,000
Office Expense	\$34,570	\$18,067	\$26,500	\$27,000	\$35,000	\$35,000	35,000
Postage/Shipping	\$22,122	\$12,810	\$16,100	\$20,000	\$22,000	\$20,000	20,000
Promo/Marketing	\$32,756	\$54,891	\$32,500	\$33,000	\$33,000	\$33,000	33,000
Program Development	\$132,689	\$96,442	\$75,000	\$30,000	\$30,000	\$30,000	30,000
Telephone/IT	\$57,959	\$49,943	\$89,900	\$75,000	\$75,000	\$75,000	75,000
Training	\$18,358	\$14,126	\$21,500	\$22,145	\$22,809	\$23,494	24,198
Travel	\$79,856	\$24,319	\$43,500	\$44,805	\$70,000	\$72,100	74,263
Prior Year Exp	\$0	\$0	\$0	\$0	\$0	\$0	0
Building/Maint/Deferred	\$222,562	\$204,582	\$181,206	\$190,361	\$199,879	\$209,873	220,386
Total Expenses:	\$7,843,244	\$6,413,677	\$7,293,162	\$8,466,540	\$9,028,756	\$9,695,426	10,222,971
Net Income from Operations	\$3,530,483	\$1,337,768	\$987,377	\$1,582,303	\$1,534,905	\$1,483,030	1,435,732
Prior Year settlements							
GASB68 Year End Audit Exp	\$498,739	\$358,799	\$358,000	\$358,000	\$358,000	\$358,000	\$358,000
Net Income with GASB68 Year End	\$3,031,743	\$978,969	\$557,377	\$1,234,303	\$1,184,905	\$1,133,030	\$ 1,085,732
Confidence Margin funds	\$2,642,000	\$2,336,000	\$2,336,000	\$2,406,980	\$2,478,262	\$2,552,610	\$2,629,189
Agency Equity/Reserves	\$1,177,258	\$2,591,741	\$3,499,118	\$5,087,421	\$6,622,326	\$8,105,356	\$9,541,088
GASB68 Reserve(Underfunded)	(\$4,384,920)	(\$4,743,620)	(\$5,093,620)	(\$5,443,620)	(\$5,793,620)	(\$6,143,620)	(\$6,493,620)
GASB75 OPEB(Underfunded)	(\$1,174,452)	(\$1,032,170)	(\$928,953)	(\$882,505)	(\$838,380)	(\$796,461)	(\$756,638)
Total Net Position	(\$1,740,114)	(\$848,049)	(\$167,455)	\$1,167,376	\$2,468,588	\$3,717,885	4,920,018

INDEPENDENT AUDITOR'S REPORT

Auditor's Report

Please see the report attached at the end of this document. If you are receiving this Annual Meeting report digitally, the audit will be attached to the email as a separate document.



1273 High Street, Auburn, CA 95603

NON-PROFIT RENTAL APPLICATION

Instructions: Non-profits may qualify for a discount up to 20% on rental rates All applications must be submitted on this form, completed in its entirety, and at least 90 days before the non-profit's event date.

Required documentation to be submitted with application: A copy of current 501(c)(3) and Designation letter from IRS, current California Secretary of State Statement of Information, and proof of current status with the California Office of Attorney General's Charitable Trust Registry.

Name of Event: CNIA 2022 Pre-Conference Assembly

Event Date(s) Requested: April 9-10, 2022

Organization: California Northern Interior Area of Alcoholics Anonymous

Address: P.O. Box 161712 , Sacramento CA 95816-1712

Phone: 530-206-6048

Fax: Click here to enter text.

Email: dcm@aaplacer.org; alt-chair@cnia.org; jaynespace124@gmail.com

Webpage: www.cnia.org

Executive Board Members Names: Tom Arstingal, Jenn Daley, Matthew Linton, Claudio Barron, Margie Jackson, Kendyce M.

Purpose of Organization and Mission: To unify groups and districts in our area, to inform and communicate group consciences, to participate in our general service structure, and to maintain the integrity of Alcoholics Anonymous so that we can stay sober ourselves and carry the message of recovery to the alcoholic who still suffers.

Nonprofit 501(c)(3) Tax ID #: 68-0081473

Date: 11/10/2021

Detailed Request: Non-profit rate for a 2-day Area Assembly to accommodate 250-300 people to conduct general service for Alcoholics Anonymous in CNIA-07 to the General Service Conference in New York

Description of Event: Assembly of A.A group representatives from districts throughout our Area (California Northern Interior: Oregon border to Fresno between the Coastal and Sierra Nevada mountain ranges).

Who will benefit: A.A. members in our District (Placer County) and Area benefit with unity and participation in our general service structure, and our Fellowship throughout our service structure (U.S./Canada) benefit from our Area's collective group conscience on topics that affect A.A. as a whole.

Purpose of Event: To facilitate full participation of A.A. groups in our General Service Conference process, and to maintain the integrity and unity of our A.A. groups in our district with A.A. as a whole.

How many years have you held this event? 70 years!

Where has this event been held in the past? Placer County Fair Grounds and other districts in our area-CNIA

Est. Attendance: 250

Number of Vendors: none

Admission and/or fees collected: \$15 registration to cover our event costs

Estimated revenue generated: none

Alcohol served? no

Food served? yes

Building requested: Armory Placer Sierra Lions Other [Click here to enter text.](#)


Authorized Board Member Signature


Date Submitted

ATLANTA GA 39901-0001

In reply refer to: 0752857574
Sep. 20, 2021 LTR 4168C 0
68-0081473 000000 00

00022346
BODC: TE




THE CALIFORNIA NORTHERN INTERIOR
AREA OF ALCOHOLICS ANONYMOUS
% BRENT GILL
PO BOX 161712
SACRAMENTO CA 95816-1712

035592

Employer ID number: 68-0081473
Form 990 required: Y

Dear Taxpayer:

We're responding to your request dated Sep. 09, 2021, about your tax-exempt status.

We issued you a determination letter in MAY 1993, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400
Fax: (916) 444-3651
RCT@doj.ca.gov

September 24, 2021

CALIFORNIA NORTHERN INTERIOR AREA OF
ALCOHOLICS ANONYMO
PO BOX 161712
SACRAMENTO CA 95816-1712

State Charity Registration Number: 120072

RE: CALIFORNIA NORTHERN INTERIOR AREA OF ALCOHOLICS ANONYMO

This will reply to your inquiry of September 21, 2021. Please be advised that the captioned organization is registered and current in reporting to the Attorney General's Registry of Charitable Trusts, pursuant to the Supervision of Trustees for Charitable Purposes Act. (Government Code Sections 12580-12597.)

In the future, you may check the status of your annual registration renewal report (Form RRF-1) filings and overall status using the Registry Verification Search tool: rct.doj.ca.gov

If you have any questions, you may email us: RCT@doj.ca.gov. Alternatively, you may call (916) 210-6400 to leave a voicemail and a staff member will respond within three working days. Forms, instructions, guides, and answers to frequently asked questions are available on our website: oag.ca.gov/charities

Sincerely,

Registry of Charitable Trusts

For

ROB BONTA
Attorney General