

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, November 18, 2021 @ 6:00 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 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

VI. HERITAGE FOUNDATION:

- A. Update

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
 - 2. 2022 Fair Themes
 - 3. 2022 Capital Projects
 - 4. Gold Country Fair Heritage Foundation MOU
 - 5. WFA Convention Update
- 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 – Mandatory Testing for COVID-19 for Civil Service Employees
 - 3. CDFA – Legal Services for DAAs
 - 4. CFSA – Preliminary Analyses of the General Liability and Workers' Compensation Risk Pool Program.

IX. FINANCIALS:

- A. Finance Committee to discuss monthly finance report

X. OLD BUSINESS:

- A. None to Consider

XI. NEW BUSINESS:

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

XII. RECOGNITION OR CELEBRATION: None to consider

XIII. MATTERS OF INFORMATION:

- A. CEO Comments

- B. Director/Staff Comments:

- C. Board Meeting Dates:

- 1. Thursday, December 16, 2021 (*Note on the 3rd Thursday due to Holiday)
- 2. Thursday, January 27, 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 November 5, 2021.

MINUTES OF BOARD MEETING

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Gold Country Fairgrounds and Event Center
1273 High Street, Auburn, California 95603
(530) 823-4533

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

Phone number: 530-214-9244

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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** CEO Ales

- III. **ROLL CALL OF BOARD MEMBERS Who was there and who was teleconference?**
 Director Present: Director Bedwell (teleconference), Director Durand, Director Ebbert, Director Johnson, Director Macon, President Parnell, Director Sands (teleconference), Director Smith
 Directors Absent: Director Carson
 Staff Present: Don Ales – CEO and Aimee Fankhauser – Vendor 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. The Consent Calendar was approved, then President Parnell directed the meeting back to Public Comment.
 - 2. Gary Gilligan – Mandarin Festival is coming up. I thought last year was bad, this year is even worse. We are having a hard time coming back. I noticed at Fair the Placer Building was kind of empty and at Home Show is was more empty. I see vendors struggling to come back after COVID. We are going to put on a great show, the mandarins are starting to come in. In the bags for the Directors, there are two free tickets and a growers map for local mandarin growers.

- V. **CONSENT CALENDAR:** Completed before Public Comment
 - A. Approval of Meeting Minutes as written:
 - 1. Board Meeting Minutes dated September 23, 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: 21-108, 21-109
 - 2. Standard Contracts: 21-68
 - 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 Johnson seconded the motion.

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Debby Bedwell	X		

Mike Carson (absent)			
Julia Durand	X		
Dave Ebbert	X		
Peg Johnson	X		
Samia Z. Macon, DVM	X		
Luke Parnell	X		
Tim Sands	X		
Ray Smith	X		

VI. HERITAGE FOUNDATION:

- A. Update: CEO Ales reported that the Gold Country Fair Heritage Foundation (GCFHF) is in the Fair Office having an executive meeting. CEO Ales brought to the Fair Board's attention that the GCFHF MOU is up for renewal. They have received a copy of the MOU and they are reviewing it as an Executive Team. The goal is to have a copy at the November Board Meeting for the Fair Board to review.
- B. Director Sands commented that he and CEO Ales are meeting with the GCFHF after this meeting.

VII. COMMITTEE AND STAFF REPORTS:

A. CEO Report:

- 1. Infrastructure Improvements Needed: CEO Ales said that this is largely a result of the Fair. There was a large number of people here and our facility had not been used in a while. These things together made the perfect storm.
 - a. Plumbing: CEO Ales explained that behind the concession stand we had some plumbing issues. CEO Ales thanked Director Ebbert and the local plumbing company for coming out multiple times for three nights to make sure we didn't have those problems again. During that process, we understood that we have some damage to pipes and with large amounts of people it may become a problem. The Fair was lucky it did not become a problem for the concession booths at Fair but could have. The fairgrounds staff was able to react quickly so only a few people knew the issue happened. The company has agreed because they like and support the fairgrounds to come out

and troubleshoot the issues throughout the Fairgrounds. CEO Ales said he will meet with the maintenance team to decide what areas they can complete as a maintenance team and what they can contract out to a local company. CEO Ales explained he does not have any financial costs associated with the damage, but he is preparing to fix the problem. CEO Ales said we have cleaned out a lot of the problem, but we do not have a full view of what needs to be repaired. The company has agreed to do the services on a prorated basis.

b. Director Sands commented that it was hard to control traffic full through the area with issues.

c. CEO Ales said that the company was able to get the major clogs fixed. Things were fine at Home Show, so we are just looking into long-term solutions. CEO Ales said he will bring Financial details to the Board upon receipt.

d. Fencing & Gates: CEO Ales explained that we have 2 quotes for the parking lot, one is too low and the other is too high. He is trying to get a third quote. The plan is to put a main gate by the main entrance. There would be a parks gate on the far side. This will prevent those individuals that are coming to the parking lot to do donuts. The intention is to have it done by the end of the year. Depending on labor and parts availability, it may move into the first quarter. The project will be completed as part of the agreement for finishing the parking lot.

e. Director Ebbert commented that he gets calls once a week that people are doing donuts.

f. CEO Ales responded that we can't do much until the project is complete. CEO Ales explained that CHP has agreed to make stops by the parking lot. CEO Ales said that we have only lost about three or four stripes so far.

2. Power Shutoff Power Stations

a. CEO Ales explained that a grant has been approved to put a transfer in the Admin and Placer buildings that will allow the fairgrounds to run a generator during power shutoffs. CEO Ales said he is waiting for the State to send him the final bid for the remaining parts of the Fairgrounds, which could be completed for about \$40,000. The hope is to use part of the State Allocation to complete this project. If the power is lost at the fairgrounds, we would only need to hook the building up to a generator.

b. Director Sands commented that he has two generators that will not be good to him in two years that he could donate.

c. CEO Ales expressed that he is not sure if we have not lost power because we are so close to PG&E, but the fairgrounds does not lose power often. Although, we know what happened to Nevada County Fair a few years ago when they lost power during their fair.

3. Staffing Concerns

a. CEO Ales brought to the Fair Board's attention that it has been difficult trying to find someone to hire to work. We currently have one and a half maintenance people. Aimee will be leaving us after tonight, which will leave us to one person in the office, which is okay for now because we are slow. If you know anyone who is looking to be hired, the jobs are posted on Indeed and Facebook. We are looking to hire for these positions. Currently, there is not much interest to apply for

jobs and if they do, the person would like \$30 per hour which our infrastructure does not support. CEO Ales ensured the Board we are still seeking out new employees. There are three new interns and the transitional group to help in the meantime, but we need something more permanent. There is also a need to hire a Head Livestock Clerk in advance. CEO Ales asked the Board to send anyone they may know our way.

b. Director Bedwell recommended Sierra College for interns.

c. CEO Ales responded he has gone to them, but he has really good luck with Confluence High School. There are currently 3 working for us and one will be graduating in May and has expressed an interest in working here.

4. State Allocation – Training Funds for WFA

a. CEO Ales explained that the WFA Convention is returning to Reno, NV. The two State Allocations will come in and that money can be used to send directors and employees to the convention.

b. President Parnell asked if all directors had finished their training online.

c. All directors said they had.

d. President Parnell thanked the directors for completing. He expressed that the State was going to cancel the allocation on the 19th if all directors had not completed it yet. He said will receive both the 2021 and 2022 Allocation in the next couple of weeks.

e. CEO Ales explained that once he receives the State Allocations he will let the Board know so we can start planning. He said the document explains the reimbursement and which area we are allowed to travel to. Nevada is still allowed as a state for travel reimbursement.

f. CEO Ales asked the Board to send him an email if they are interested in attending. He will wait until we receive the State Allocation, then proceed to book hotel rooms and convention registration.

5. 2022 Gold Country Fair

a. CEO Ales directed the Board to the P&L for the 2019 to 2021 comparison. CEO Ales reviewed admissions which was a 30% increase. Food concessions which is a large increase. The carnival is a large increase. The Livestock Auction is almost all collected and with add-ons, it was over \$602,000. The species were all up. For admissions, we saw over 35,000 people. The paid admissions were what we focused on. CEO Ales explained that it is a team effort. This will be presented to the Board of Supervisors on November 9th. CEO Ales said we are trying to build long-term relationships with the county. CEO Ales expressed that all numbers were up.

B. Committee Assignments:

1. Buildings & Grounds

a. Auburn Host Lions Building

i. Director Johnson explained that the Auburn Host Lions Building has a small amount of painting left to do.

ii. Director Ebbert asked if there is going to be appliances in that building?

- iii. CEO Ales responded that there will be appliances in there.
- iv. Director Johnson comment they are just not there yet.
- v. CEO Ales explained that he was in the process of getting a refrigerator and microwave. He is also trying to get one more appliance but is not sure yet he will receive it.
- vi. CEO Ales added that the window to the kitchen will be covered and that at the Thank You Dinner the Griffiths Family donated money for us to purchase 4 "Big Ass Fans." It will be a 6-8 week delivery. He thanked the Griffiths Family for stepping up to support the Fairgrounds.

- 2. 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
- 2. 2020 Audit Findings
- 3. CDFA – Required Construction Inspections
- 4. Press Release – House Agricultural Committee Passes Congressman Panetta’s Agricultural Fairs Rescue Act
 - a. CEO Ales explained that Congressman Panetta has introduced a bipartisan bill to help those fairgrounds that struggle. It still needs to be voted on but it is good that there is bipartisan support.
- 5. California Legislative Information – AB-361 Open Meetings: State and Local Agencies: Teleconferences
- 6. CDFA – Amendments to the Bagley – Keene Open Meeting Act
- 7. Superior Farms – Resale Goat Weight Change for 2022 Fair Season
 - a. Director Sands commented that he would buy a goat over 85 pounds. He said that he is sure they could find a market for larger goats.
- 8. Public Comment – Ally Griffith: A Win!
- 9. Confluence High School Partnership: Section 4.7: Narrative Statement – Community Organization Statement
- 10. CDFA – 2021 State Rules Advisory Committee Meeting

IX. FINANCIALS:

A. Finance Committee to discuss monthly finance report

- 1. Director Durand explained the Finance Committee met on Tuesday, October 26, 2021, at 2:00 pm. In attendance were CEO Don Ales, Finance Chair Peg Johnson, and Director Durand.
- 2. Director Durand said that CEO Ales provided a review of the financial statements, an overview of the highlights follows:
 - a. Director Durand began by reviewing the Balance Sheet on page 24 of the Board Packet.
 - a. Director Durand said that Current Assets in Cash Account is \$788,723.58. She expressed that this number is usually

- a negative following the fair, this year we were positive going in and out, a continued trend. Director Durand said that LAIF Cash Reserves is at \$103,352.10
- b. Director Durand noted that during previous years we tapped into our cash reserves to meet obligations. The Finance Committee will be revisiting this during the budget meeting next week.
 - c. Director Durand explained that under Accounts Receivable, the JLA Accounts Receivable is \$16,413.42. Director Durand said that this is also shown below under JLA Allowance for Doubtful Acct -\$16,413.42. Director Durand explained that only the State can remove the debt. It has not been removed yet, but the fairgrounds has met the obligation of sending 3 letters attempting to collect the debt.
 - d. Director Durand expressed that under Fixed Assets Construction in Progress is complete, but it was paid in arrears so it will remain on the report.
 - e. Director Durand noted that Deferred Outflows of Resources is our Pension obligation of \$151,268.69.
 - f. Director Durand explained that Loans Payable - SB 85 is \$47,779.00. This is Pension Liability which shows what the Fairgrounds is potentially liable for at some point in the future. It is accounted for, however, the loan is not payable at this time.
 - g. Director Durand said that the final page of the balance sheet is the Net Income of \$860,988.43. Director Durand said this is because she was told this year's fair was "off the charts."
- b. Director Durand directed the Fair Board to the Balance Sheet on page 26. She explained that the report reflects the difference in having a fair versus not having a fair. The total Checking/Savings is \$459,796.83 which is a change of 139.8%.
 - c. Director Durand said that the construction project carried over results in Total Assets of \$794,215.44.
 - d. Director Durand explained that security deposits were \$27,510. The difference of \$41,621.84 represents deposits that were rolled over since there was no fair and minimal events. Renters and vendors choose to roll over their deposits.
 - e. Director Durand said that Total Liabilities and Equity must be equal as the report reflects \$794,215.44.
 - f. Director Durand explained that the Profit & Loss Previous Year Comparison was covered by CEO Ales. Fair admissions were up by 100% as there was no fair in 2020. Inside Commercial Space reflected a change of \$15,000.00.
 - g. Director Durand expressed that the Carnival and Carnival Pre-Sale was \$125,000.00. She noted that it is typically \$70,000.00 to \$80,000.00. She also said that Sponsorships were \$23,600.00, however, this is for the month of September only.

- h. Director Durand directed the Fair Board to page 31, which was also covered by CEO Ales. She explained that in the Profit & Loss Previous Year Comparison the following was reported:
 - a. Director Durand said that everything is up and the percentage change is 100% due to no fair in 2020.
 - b. Director Durand noted that the Total Income for the period of January - September 2021 is \$1,114,191.00 versus for the same period in 2020 and was \$370,418.61. This is a 200% change.
 - c. Director Durand mentioned that Bank Charges have decreased, and are a reflection of efforts to reduce the fees associated with transactions.
 - i. Director Durand said that Maintenance/General Operations Salaries is down by 61%. This is a reflection of the salary savings from Greg's vacancy. The line item totaled \$17,000.00 from January to September 2021 and \$46,000.00 in 2020.
 - j. Director Durand explained that Other Expenses at the time of the committee meeting were not complete, however, based upon the representation, the difference between January to September 2021 and 2020 identifies approximately \$250,000.00 in cash and pending receivables. Those will be reviewed during the budget meeting next week and recommendations will follow.
 - k. Director Durand stated that the YTD Statement of Cash Flows reflects that the fair began with \$235,267.45 and cash on hand at the end of the period was \$790,816.81. This is pending the receipts of \$946,617.00. Director Durand noted that CEO Ales said the Gold Country Fair is one of few fairs in the black.
 - l. Director Ebbert asked if this changes our classification level with the State?
 - m. CEO Ales responded that it will but they have not reassessed yet. The classification will result in a lower State Allocation, and a higher class.

X. OLD BUSINESS:

- A. None to Consider

XI. NEW BUSINESS:

- A. None to consider

XII. RECOGNITION OR CELEBRATION: None to consider

XIII. MATTERS OF INFORMATION:

- A. CEO Comments: CEO Ales thanked Aimee for agreeing to come in and cover for Karlee who is watching her husband graduate. Aimee helped us through the Fair and agreed to stay a little while after. She knew we were struggling with staffing issues. CEO Ales said we could not have pulled off the Fair without her and all her hard work, energy, and passion. CEO Ales said that he hopes she comes back next year!
- B. Director/Staff Comments:
 - 1. Director Sands: None

2. Aimee Fankhauser: Thank you!
3. Director Durand: Thank you for your service. I plan to spread the word about the Mandarin Festival.
4. Director Bedwell: I will post it on next door and Facebook.
5. Director Smith: No comment
6. Director Ebbert: Thank you for all your hard work!
7. Director Macon: Aimee please stay! Thank you for all your help!
8. Director Johnson: Thank you, Aimee. Also Thank you Don and Aimee for the dinner. Most of the sponsors there. It was a nice dinner.
9. President Parnell: none
10. Director Carson: Absent

C. Board Meeting Dates:

1. Thursday, November 18, 2021 (*Note on the 3rd Thursday due to Holiday)
2. Thursday, December 16, 2021 (*Note on the 3rd Thursday due to Holiday)

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 Bedwell made a motion to enter closed session; Director Sands seconded the motion.

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

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Don Ales, CEO

Date

Luke Parnell, President

Date

Gold Country Fair CHECKS/PAYMENTS As of October 31, 2021

Date	Num	Name	Memo	Amount
10000 - Cash Accounts				
11300 - Operating				
10/01/2021				
10/02/2021	14087	SONITROL		-345.31
10/02/2021	14088	KNIGHTS OF COLUMBUS	Home Show 09/24/2021	-556.50
10/02/2021	14089	KNIGHTS OF COLUMBUS	Home Show 09/25/2021	-875.50
10/02/2021	14090	KNIGHTS OF COLUMBUS	Home Show 09/26/2021	-699.00
10/02/2021	14091	Cinthya Alvarez	21-30	-500.00
10/02/2021	14092	Ka'onohi Foundation	21-59	-3,000.00
10/02/2021	14093	CALPERS	customer id # 3583123091 - 1943 & 28508	-4,039.87
10/02/2021	14094	DAWSON OIL	UNLEADED GAS #31249	-470.87
10/02/2021	14095	DELTA DENTAL	DENTAL PREMIUMS - 05-R10113400000	-90.31
10/02/2021	14096	IHEART MEDIA	Invoice#8817747790	-9,240.00
10/02/2021	14097	KAHI	FAIR TIME ADS 2021	-780.00
10/02/2021	14098	Local Construction & Restoration	Invoice#3243	-2,150.00
10/02/2021	14099	PLACER COUNTY WATER AGENCY 8074	UNTREATED WATER 08/16-09/16/2021	-447.60
10/02/2021	14100	Ready Refresh	Acc#5030001722	-12.86
10/02/2021	14101	VERIZON WIRELESS	672399948-00001	-259.55
10/02/2021	14102	SUPERFAST COPY	2021	-1,768.40
10/02/2021	14103	US BANK CORPORATE CARD	to clear uncashed checks	5,603.51
10/05/2021	14104	Jay Carlson	7299	-11,834.70
10/07/2021	14105	Mike Long	21-57	-4,995.00
10/08/2021	14106	FAST FRIDAY'S	24 hrs work	-432.00
10/08/2021	14107	APIMARKETING	FF 8/13-9/4 & 9/18-25/2021	-2,691.50
10/08/2021	14108	AT&T		-2,400.96
10/08/2021	14109	Auburn Ace Hardware	BAN# 9391003044	-0.97
10/08/2021	14110	Carol's Market and Deli	Acct#96	-400.60
10/08/2021	14111	ECHO VALLEY RANCH	Invoice #6534	-120.00
10/08/2021	14112	FASTENAL	Invoice# 51751	-1,086.23
10/08/2021	14113	G & H GLASS	CAAUB0101	-18.79
10/08/2021	14114	MALLORY HUDSON BOOKKEEPING	INVOICE #79383	-230.00
10/08/2021	14115	RIEBES	INVOICE Sept	-1,020.00
10/08/2021	14116	CFSA	invoice#936431, 100430, 123731	-803.61
10/11/2021	14117	API MARKETING	Statement 09/30/2021-10/08/2021	-4,679.01
10/12/2021	14118	Clover App	invoice#42974	-56.12
10/15/2021	14119	HARRIS INDUSTRIAL GASES	ACCOUNT# 00181	-51.74
10/15/2021	14120	Recology Auburn Placer 00307	Account# A0040000307	-93.25
10/15/2021	14121	Recology Auburn Placer 45187	Account# A0040045187	-1,802.98
10/18/2021	14122	Debby Bedwell	per invoices	-191.98
10/22/2021	14123	Placer Independent Resource Services	Contract #21-98	-86.50
10/22/2021	14124	Placer County Office of Education	Contract #21-79	-500.00
10/22/2021	14125	CALPERS		-500.00
10/22/2021	14126	CALTRONICS	INVOICE# 3350534	-2,446.74
10/22/2021	14127	Local Construction & Restoration	Invoice#3243	-240.83
10/22/2021	14128	P.G. & E	5510802902-0	-4,500.00
10/22/2021	14129	PG & E	4220514639-4	-694.09
10/22/2021	14130	Wave - 1401103595901	Account# 1401-1035959-01	-16,801.19
10/22/2021	14131	Wave - 1401105198401	Account# 1401-1051984-01	-290.97
10/22/2021	14132	WFA	2022 MEMBERSHIP DUES	-930.20
10/22/2021	14133			-2,000.00

Gold Country Fair
CHECKS/PAYMENTS
As of October 31, 2021

Date	Num	Name	Memo	Amount
10/25/2021	14131	Cow Camp Seasonings	Thank you dinner	-1,608.80
10/28/2021	14132	AAA Quality Tree Service		-535.00
10/28/2021	14133	Sara Montana	Contract #21-36	-500.00
10/29/2021	14134	Placer Independent Resource Services	Contract#21-99	-500.00
10/29/2021	14135	Juan Gonzalez	Contract#22-18	-500.00
10/29/2021	14136	CALPERS	customer id # 3583123091 - 1943 & 28508	-500.00
10/29/2021	14137	Ready Refresh	Acc#5030001722	-3,952.78
10/29/2021	14138	WALKER'S OFFICE SUPPLY	STATEMENT AS OF 10/28/21	-5.40
10/29/2021	14139	Wave - 1401060001901	1401-0600019-01	-137.28
10/29/2021		Intuit Merchant Services	MONTHLY CLOUD	-435.34
10/31/2021			Service Charge	-9.95
Total 11300 - Operating				-2,647.32
11400 - Premium Account				-92,364.09
10/15/2021	10108	janie shattuck	2021	-48.00
10/15/2021	10109	LOUISE EDMONDSON	2021	-40.00
10/15/2021	10110	Patrick Witz	2021	-36.00
10/15/2021	10111	CONNIE WATSON	2021	-5.00
10/15/2021	10112	ANN WATSON	2021	-5.00
10/15/2021	10113	Jerry Vansant	2021	-5.00
10/15/2021	10114	DAVE TIDBALL	2021	-5.00
10/15/2021	10115	LORA SCHROEDER	2021	-5.00
10/15/2021	10116	Bridget Powers	2021	-20.00
10/15/2021	10117	Abbey Pflegl	2021	-5.00
10/15/2021	10118	Daniel Petro	2021	-5.00
10/15/2021	10119	LARRY NOSCHKA	2021	-15.00
10/15/2021	10120	Ron Nabity	2021	-5.00
10/15/2021	10121	Lauren Moore	2021	-223.00
10/15/2021	10122	Cathy Moore	2021	-5.00
10/15/2021	10123	YVETTE MEADOR	2021	-10.00
10/15/2021	10124	SETH MCSWAN	2021	-10.00
10/15/2021	10125	JUDY McSWAN	2021	-5.00
10/15/2021	10126	Lisa Latorre	2021	-3.00
10/15/2021	10127	SUSIE KREZMAN	2021	-36.00
10/15/2021	10128	John Knudsen	2021	-10.00
10/15/2021	10129	JEWEL KIEHLING	2021	-5.00
10/15/2021	10130	MICHAEL A. JACQUES	2021	-26.00
10/15/2021	10131	Jennifer Ivey	2021	-9.00
10/15/2021	10132	JOSIE HERNANDEZ	2021	-5.00
10/15/2021	10133	Nicholas Freitas	2021	-5.00
10/15/2021	10134	Monica Freitas	2021	-5.00
10/15/2021	10135	Pete Enochs	2021	-5.00
10/15/2021	10136	Mark Eger	2021	-10.00
10/15/2021	10137	Liz Curtis	2021	-5.00
10/15/2021	10138	Jody Cinfo	2021	-5.00
10/15/2021	10139	john carpenter	2021	-5.00
10/15/2021	10140	JESSICA ARMISTEAD	2021	-19.00
10/15/2021	10141	blatze martin	2021	-5.00
				-42.00

Gold Country Fair
CHECKS/PAYMENTS
 As of October 31, 2021

Date	Num	Name	Memo	Amount
10/15/2021	10142	Dotty Lefty	2021	-150.00
10/15/2021	10143	Cadence Miner	2021	-75.00
10/15/2021	10144	ZACHARY SOREN	2021	-75.00
10/15/2021	10145	MYAH DAVIDSON	2021	-100.00
10/15/2021	10146	EMMIE GOTTLIEB	2021	-50.00
10/15/2021	10147	elizabeth jorgensen	2021	-100.00
10/15/2021	10148	Braden Miner	2021	-50.00
10/15/2021	10149	ashlyn hermm	2021	-50.00
10/22/2021	10150	CONNIE WATSON	2021	-75.00
10/25/2021	10151	John Knudsen	2021	-25.00
10/29/2021	10152	Adelaide Anderson	2021	-43.00
10/29/2021	10153	Bailey Ham	2021	-107.00
10/29/2021	10154	Breanna Brookehaven	2021	-53.00
10/29/2021	10155	Briseis Posehin	2021	-6.00
10/29/2021	10156	CASSIE ANGLE	2021	-27.00
10/29/2021	10157	Catherine Snook	2021	-18.00
10/29/2021	10158	Edward Mazza	2021	-38.00
10/29/2021	10159	Elaine Embry	2021	-7.00
10/29/2021	10160	EMILY NEER	2021	-110.00
10/29/2021	10161	Fauna Smith	2021	-83.00
10/29/2021	10162	JONAH CARDOZA	2021	-76.00
10/29/2021	10163	JULIE BONINI	2021	-7.00
10/29/2021	10164	JULISSA NORD	2021	-25.00
10/29/2021	10165	lane neer	2021	-127.00
10/29/2021	10166	LAURA WEAVER	2021	-38.00
10/29/2021	10167	LESLIE CARDOVA	2021	-32.00
10/29/2021	10168	louise erbe	2021	-104.00
10/29/2021	10169	LYNDA DOWDY	2021	-16.00
10/29/2021	10170	Madison Reiselt	2021	-59.00
10/29/2021	10171	Miles Neer	2021	-7.00
10/29/2021	10172	SUSAN CHRISTIANO	2021	-20.00
10/29/2021	10173	TANIA LOVE	2021	-11.00
10/29/2021	10174	TERI CROWHURST	2021	-73.00
10/29/2021	10175	tyler neer	2021	-182.00
Total 11400 - Premium Account				-2,627.00

Gold Country Fair
CHECKS/PAYMENTS
 As of October 31, 2021

Date	Num	Name	Memo	Amount
11500 · Payroll				
10/07/2021	6459	Mike Long	16 hrs	-288.00
10/15/2021		PAYROLL PEOPLE INC.		-12.00
10/15/2021		IRS DESUSATAXPYMT		-73.52
10/15/2021	dd	McDonnell, Chris	Pay Period 10/15/2021	-1,797.10
10/15/2021	dd	Long, Karlee	Direct Deposit Created by Payroll Service	-1,077.42
10/15/2021	dd	ALES, DONALD	Direct Deposit Created by Payroll Service	-783.03
10/22/2021	6455	TOSTE, GREGORY	Direct Deposit Created by Payroll Service	-3,223.97
10/22/2021	6456	TOSTE, GREGORY	16 overtime hours for January 2020	-640.18
10/22/2021	6457	Mike Long	18 overtime hours for November 2020	-652.48
10/22/2021	6458	Mike Long	48 hrs	-864.00
10/29/2021		PAYROLL PEOPLE INC.		-108.00
10/29/2021		IRS DESUSATAXPYMT		-80.62
10/29/2021	dd	McDonnell, Chris	Pay Period 10/29/2021	-2,200.59
10/29/2021	dd	Long, Karlee	Direct Deposit Created by Payroll Service	-698.78
10/29/2021	dd	Fankhouser, Aimee	Direct Deposit Created by Payroll Service	-1,168.33
10/29/2021	dd	ALES, DONALD	Direct Deposit Created by Payroll Service	-627.18
			Direct Deposit Created by Payroll Service	-3,223.97
Total 11500 · Payroll				-17,519.17
11700 · JLA Cash Account				
Total 11700 · JLA Cash Account				-112,510.26
Total 10000 · Cash Accounts				-112,510.26
TOTAL				-112,510.26



P.O. BOX 6343
FARGO ND 58125-6343



000001145 01 SP 0.530 106481408916056 P
20TH DAA
MALLORY HUDSON
PO BOX 5527
AUBURN CA 95604-5527

ACCOUNT NUMBER XXXX XXXX XXXX 7299
STATEMENT DATE 10-22-2021
AMOUNT DUE \$9,766.93
NEW BALANCE \$9,766.93
PAYMENT DUE ON RECEIPT

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 000976693 000976693

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	\$11,834.70	\$9,766.93	\$0.00	\$0.00	\$0.00	\$0.00	\$11,834.70	\$9,766.93	

CORPORATE ACCOUNT ACTIVITY				TOTAL CORPORATE ACTIVITY
20TH DAA XXXX-XXXX-XXXX-7299				\$11,834.70 CR
Post Tran Date Date	Reference Number	Transaction Description	Amount	
10-12 10-10	7479826128500000000096	PAYMENT - THANK YOU 00000 C	11,834.70 PY	

NEW ACTIVITY				
20TH DAA XXXX-XXXX-XXXX-4412	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$9,766.93	\$0.00	\$9,766.93
Post Tran Date Date	Reference Number	Transaction Description	Amount	
09-24 09-23	24040831266900015200025	MOULES FOOTHILL GLASS AUBURN CA	111.97 ✓	
09-27 09-25	24492151268717616642767	DIALPAD MEETINGS 415-842-9989 CA	20.00 ✓	
09-28 09-27	24692161270100412720371	AMAZON PRIME*2C3LF41G0 AMZN.COM/BILL WA	13.93 ✓	
10-01 09-29	24164071273105003431905	STAPLES 00104240 AUBURN CA	91.44 ✓	
10-07 10-06	24692161279100248004363	INTUIT *QUICKBOOKS 833-830-9255 CA	499.95 ✓	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	800-344-5696	XXXX-XXXX-XXXX-7299		PREVIOUS BALANCE
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	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	9,766.93
	10/22/21	.00	CASH ADVANCES	.00
AMOUNT DUE		9,766.93	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	.00
			PAYMENTS	11,834.70
			ACCOUNT BALANCE	9,766.93



Company Name: 20TH DAA
Corporate Account Number: XXXX XXXX XXXX 7299
Statement Date: 10-22-2021

NEW ACTIVITY				
Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-11	10-11	24204291284000222413755	FACEBK W5MF69PFL2 650-5434800 CA	77.55 ✓
10-11	10-07	24638571281017025749874	WEBCONNEX LLC 888-317-4539 CA	7,878.16 ✓
10-14	10-14	24692161287100960646276	WPY*WESTERN FAIRS ASSOCIA 855-469-3729 CA	286.00 ✓
10-20	10-19	24137461293001232337448	USPS PO 0504020603 AUBURN CA	116.00 ✓
10-21	10-20	24137461294001220765997	USPS PO 0504020603 AUBURN CA	13.23 ✓
10-22	10-21	24943001295898000148360	COSTCO WHSE #0029 ROSEVILLE CA	658.70 ✓

ticket spice fees

Department: 00000 Total: \$9,766.93
 Division: 00000 Total: \$9,766.93

Gold Country Fair
Balance Sheet
 As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash Accounts	
11100 · Petty Cash	200.00
11300 · Operating	6,322.72
11400 · Premium Account	609.15
11500 · Payroll	14,441.35
11601 · Money Market (Operating)	598,563.03
11710 · JLA New 08/2016	75,786.12
11800 · LAIF	103,352.10
Total 10000 · Cash Accounts	<u>799,274.47</u>
Total Checking/Savings	799,274.47
Accounts Receivable	
13100 · Accounts Receivable	36,799.43
13103 · JLA Accounts Receivable	16,413.42
Total Accounts Receivable	<u>53,212.85</u>
Other Current Assets	
13110 · Allowance for Doubtful Account	-5,156.04
13115 · JLA Allowance for Doubtful Acct	-16,413.42
Total Other Current Assets	<u>-21,569.46</u>
Total Current Assets	830,917.86
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.	-277,914.67
Total Fixed Assets	<u>1,319,937.04</u>
Other Assets	
16000 · Deferred Outflows of Resources	151,268.69
Total Other Assets	<u>151,268.69</u>
TOTAL ASSETS	<u><u>2,302,123.59</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22800 · Deferred Income	2.00
23100 · Loans Payable - SB 84	47,779.00
24110 · Security Deposits	24,985.00
24500 · Leave Liability	241.02
Total Other Current Liabilities	<u>73,007.02</u>
Total Current Liabilities	73,007.02
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	610,286.84

Gold Country Fair
Balance Sheet
As of October 31, 2021

	<u>Oct 31, 21</u>
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	913,903.79
Total Equity	<u>1,691,836.75</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,302,123.59</u></u>

**Gold Country Fair
Balance Sheet
As of October 31, 2021**

	Oct 31, 21	Oct 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · Cash Accounts	799,274.47	330,537.11	468,737.36	141.8%
Total Checking/Savings	799,274.47	330,537.11	468,737.36	141.8%
Accounts Receivable				
13100 · Accounts Receivable	36,799.43	10,230.21	26,569.22	259.7%
13103 · JLA Accounts Receivable	16,413.42	16,413.42	0.00	0.0%
Total Accounts Receivable	53,212.85	26,643.63	26,569.22	99.7%
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	0.00	8,820.89	-8,820.89	-100.0%
Total Other Current Assets	-21,569.46	-12,529.57	-9,039.89	-72.2%
Total Current Assets	830,917.86	344,651.17	486,266.69	141.1%
Fixed Assets				
19000 · Construction in Progress	459,676.79	82,644.63	377,032.16	456.2%
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	994,586.81	325,350.23	32.7%
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	2,302,123.59	1,481,499.89	820,623.70	55.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
22800 · Deferred Income	2.00	10,774.00	-10,772.00	-100.0%
23100 · Loans Payable - SB 84	47,779.00	47,779.00	0.00	0.0%
24110 · Security Deposits	24,985.00	40,921.84	-15,936.84	-38.9%
24500 · Leave Liability	241.02	1,279.61	-1,038.59	-81.2%
Total Other Current Liabilities	73,007.02	100,754.45	-27,747.43	-27.5%
Total Current Liabilities	73,007.02	100,754.45	-27,747.43	-27.5%
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	610,286.84	546,516.14	63,770.70	11.7%
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	913,903.79	103,011.98	810,891.81	787.2%

	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
Total Equity	1,691,836.75	934,983.75	756,853.00	81.0%
TOTAL LIABILITIES & EQUITY	<u>2,302,123.59</u>	<u>1,481,499.89</u>	<u>820,623.70</u>	<u>55.4%</u>

**Gold Country Fair
Balance Sheet
As of October 31, 2021**

	Oct 31, 21	Oct 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · Cash Accounts	799,274.47	330,537.11	468,737.36	141.8%
Total Checking/Savings	799,274.47	330,537.11	468,737.36	141.8%
Accounts Receivable				
13100 · Accounts Receivable	36,799.43	10,230.21	26,569.22	259.7%
13103 · JLA Accounts Receivable	16,413.42	16,413.42	0.00	0.0%
Total Accounts Receivable	53,212.85	26,643.63	26,569.22	99.7%
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	0.00	8,820.89	-8,820.89	-100.0%
Total Other Current Assets	-21,569.46	-12,529.57	-9,039.89	-72.2%
Total Current Assets	830,917.86	344,651.17	486,266.69	141.1%
Fixed Assets				
19000 · Construction in Progress	459,676.79	82,644.63	377,032.16	456.2%
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	994,586.81	325,350.23	32.7%
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	2,302,123.59	1,481,499.89	820,623.70	55.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
22800 · Deferred Income	2.00	10,774.00	-10,772.00	-100.0%
23100 · Loans Payable - SB 84	47,779.00	47,779.00	0.00	0.0%
24110 · Security Deposits	24,985.00	40,921.84	-15,936.84	-38.9%
24500 · Leave Liability	241.02	1,279.61	-1,038.59	-81.2%
Total Other Current Liabilities	73,007.02	100,754.45	-27,747.43	-27.5%
Total Current Liabilities	73,007.02	100,754.45	-27,747.43	-27.5%
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	610,286.84	546,516.14	63,770.70	11.7%
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	913,903.79	103,011.98	810,891.81	787.2%

	<u>Oct 31, 21</u>	<u>Oct 31, 20</u>	<u>\$ Change</u>	<u>% Change</u>
Total Equity	1,691,836.75	934,983.75	756,853.00	81.0%
TOTAL LIABILITIES & EQUITY	<u>2,302,123.59</u>	<u>1,481,499.89</u>	<u>820,623.70</u>	<u>55.4%</u>

Gold Country Fair Profit & Loss Prev Year Comparison October 2021

Ordinary Income/Expense	Oct 21	Oct 20	\$ Change	% Change
Income				
41500 · Industrial & Commercial Space				
41520 · Outside Commercial Space	650.00	0.00	650.00	100.0%
Total 41500 · Industrial & Commercial Space	<u>650.00</u>	<u>0.00</u>	<u>650.00</u>	<u>100.0%</u>
42000 · Concessions				
42200 · Food Concessions				
42220 · Food Concessions - Product Fee	41,494.40	0.00	41,494.40	100.0%
42200 · Food Concessions - Other	6.00	0.00	6.00	100.0%
Total 42200 · Food Concessions	<u>41,500.40</u>	<u>0.00</u>	<u>41,500.40</u>	<u>100.0%</u>
Total 42000 · Concessions	<u>41,500.40</u>	<u>0.00</u>	<u>41,500.40</u>	<u>100.0%</u>
43000 · Exhibits				
43400 · Exhibitor Handbook	5.00	0.00	5.00	100.0%
Total 43000 · Exhibits	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>100.0%</u>
47000 · Misc. Fair Revenue				
47300 · Utility Fee Reimbursement	0.00	823.69	-823.69	-100.0%
47810 · CFSA Insurance	-4,619.01	0.00	-4,619.01	-100.0%
47900 · Sponsorships	2,000.00	0.00	2,000.00	100.0%
Total 47000 · Misc. Fair Revenue	<u>-2,619.01</u>	<u>823.69</u>	<u>-3,442.70</u>	<u>-418.0%</u>
47005 · Misc. Non Fair Program Revenue				
47505 · Other - Farmers Market	0.00	1,000.00	-1,000.00	-100.0%
Total 47005 · Misc. Non Fair Program Revenue	<u>0.00</u>	<u>1,000.00</u>	<u>-1,000.00</u>	<u>-100.0%</u>
48000 · Interim Rental Revenue				
48100 · Interim Rental - Buildings				
48110 · RENT - Schools	5,676.31	4,574.80	1,101.51	24.1%
48115 · RENT - Motherlode Building	0.00	750.00	-750.00	-100.0%
48130 · RENT - Small Animal Barn	207.00	268.00	-61.00	-22.8%
48135 · RENT - TAHOE BUILDING	0.00	3,843.00	-3,843.00	-100.0%
48140 · RENT - RENT - Sierra	1,417.00	1,000.00	417.00	41.7%
48150 · RENT - Sutter	1,232.17	755.14	477.03	63.2%
48160 · RENT - Clubhouse	1,372.00	0.00	1,372.00	100.0%
48170 · RENT - Placer	5,799.00	400.00	5,399.00	1,349.8%
48180 · RENT - Other	0.00	1,423.43	-1,423.43	-100.0%
48190 · RENT - Armory	1,056.00	6,800.00	-5,744.00	-84.5%
Total 48100 · Interim Rental - Buildings	<u>16,759.48</u>	<u>19,814.37</u>	<u>-3,054.89</u>	<u>-15.4%</u>
48200 · Interim Rental - Grounds				
48210 · RENT - Judging Ring	1,000.00	0.00	1,000.00	100.0%
48220 · RENT - FW Park	2,343.00	0.00	2,343.00	100.0%
48230 · RENT - Horse Arena	0.00	3,368.00	-3,368.00	-100.0%
48260 · RENT - BB&W Court & Stage	0.00	-1,248.00	1,248.00	100.0%
48270 · RENT - RV Parking	2,059.70	2,551.00	-491.30	-19.3%
48280 · RENT - Ballfields	0.00	4,458.00	-4,458.00	-100.0%
48290 · RENT - Other	25,599.00	0.00	25,599.00	100.0%
48291 · RENT - Sacramento Street Lot	0.00	2,792.00	-2,792.00	-100.0%
Total 48200 · Interim Rental - Grounds	<u>31,001.70</u>	<u>11,921.00</u>	<u>19,080.70</u>	<u>160.1%</u>
48300 · Interim Rental - Equipment/Tent	256.00	-170.00	426.00	250.6%
48500 · Utility Fee Reimbursement	967.63	246.67	720.96	292.3%
48600 · Interim Parking Revenue	7,648.50	18,313.00	-10,664.50	-58.2%

Gold Country Fair Profit & Loss Prev Year Comparison October 2021

	Oct 21	Oct 20	\$ Change	% Change
48700 · Other Interim Revenue				
48710 · Labor Reimbursement	500.00	0.00	500.00	100.0%
48730 · Dumpster Reimbursement	0.00	-185.00	185.00	100.0%
Total 48700 · Other Interim Revenue	500.00	-185.00	685.00	370.3%
Total 48000 · Interim Rental Revenue	57,133.31	49,940.04	7,193.27	14.4%
49500 · Other Operating Revenue				
49520 · Donations/Sponsorships	1,000.00	9,356.53	-8,356.53	-89.3%
Total 49500 · Other Operating Revenue	1,000.00	9,356.53	-8,356.53	-89.3%
Total Income	97,669.70	61,120.26	36,549.44	59.8%
Gross Profit	97,669.70	61,120.26	36,549.44	59.8%
Expense				
50000 · Administrative Expense				
50100 · Salaries - Permanent	9,339.62	9,129.73	209.89	2.3%
50200 · Salaries - Temporary	3,331.92	2,312.00	1,019.92	44.1%
50310 · Employee Benefits	9,196.04	2,323.98	6,872.06	295.7%
50320 · Payroll Taxes	1,206.24	1,279.15	-72.91	-5.7%
50400 · Professional Services	1,174.14	149.39	1,024.75	686.0%
50500 · Director's Expense	0.00	0.00	0.00	0.0%
50700 · Office Supplies & Expense	1,960.21	426.10	1,534.11	360.0%
50800 · Telephone & Postage Expense	260.52	397.37	-136.85	-34.4%
50900 · Dues & Subscriptions	2,000.00	1,900.00	100.00	5.3%
51300 · Audit	0.00	3,750.00	-3,750.00	-100.0%
51500 · Bank Charges	2,661.38	2,141.07	520.31	24.3%
Total 50000 · Administrative Expense	31,130.07	23,808.79	7,321.28	30.8%
52000 · Maintenance/General Operations				
52100 · Salaries - Permanent	0.00	4,440.00	-4,440.00	-100.0%
52200 · Salaries - Temporary	2,081.24	0.00	2,081.24	100.0%
52210 · Employee Benefits	0.00	837.83	-837.83	-100.0%
52300 · Professional Services	332.00	145.00	187.00	129.0%
52800 · Light, Heat & Water	19,956.10	0.00	19,956.10	100.0%
52850 · Temp Internet Services	1,656.51	935.52	720.99	77.1%
52900 · Maintenance of Equip./Supplies	2,165.23	1,946.37	218.86	11.2%
53000 · Maintenance of Buildings/Ground	2,915.00	764.08	2,150.92	281.5%
53100 · Trash Removal (Non-Fair)	0.00	1,882.74	-1,882.74	-100.0%
Total 52000 · Maintenance/General Operations	29,106.08	10,951.54	18,154.54	165.8%
54000 · Publicity				
54300 · Supplies & Expense	86.50	0.00	86.50	100.0%
54400 · Advertising	2,863.73	68.77	2,794.96	4,064.2%
Total 54000 · Publicity	2,950.23	68.77	2,881.46	4,190.0%
57000 · Misc. Fair Expense				
57200 · Program Expense	0.00	2,000.00	-2,000.00	-100.0%
57800 · Other	0.00	0.00	0.00	0.0%
57900 · Commercial Exhibit/Concession	120.00	0.00	120.00	100.0%
Total 57000 · Misc. Fair Expense	120.00	2,000.00	-1,880.00	-94.0%
57005 · Misc. Non-Fair Programs				
57205 · Supplies & Expense	1,086.23	1,649.93	-563.70	-34.2%
57515 · Other - Interim Parking Expense	4,822.50	761.00	4,061.50	533.7%
57705 · Advertising	9,613.35	0.00	9,613.35	100.0%
Total 57005 · Misc. Non-Fair Programs	15,522.08	2,410.93	13,111.15	543.8%

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Accrual Basis

Gold Country Fair
Profit & Loss Prev Year Comparison
October 2021

	Oct 21	Oct 20	\$ Change	% Change
58000 · Premiums				
58100 · Cash Awards	2,627.00	0.00	2,627.00	100.0%
Total 58000 · Premiums	2,627.00	0.00	2,627.00	100.0%
63000 · Exhibits Expense				
63300 · Professional Services	4,995.00	0.00	4,995.00	100.0%
Total 63000 · Exhibits Expense	4,995.00	0.00	4,995.00	100.0%
80000 · Prior Year Expense Adjustment	-3,700.94	0.00	-3,700.94	-100.0%
Total Expense	82,749.52	39,240.03	43,509.49	110.9%
Net Ordinary Income	14,920.18	21,880.23	-6,960.05	-31.8%
Other Income/Expense				
Other Income				
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	80,099.71	14,813.00	65,286.71	440.7%
47665 · Pat Coughran Scholarship Animal	-24,110.00	0.00	-24,110.00	-100.0%
Total 47600 · JLA REVENUE	61,608.80	18,522.80	43,086.00	232.6%
Total Other Income	61,608.80	18,522.80	43,086.00	232.6%
Other Expense				
57600 · JLA				
57610 · Payments to Sellers	1,844.65	0.00	1,844.65	100.0%
57612 · Pat Coughran Scholarship -PMNT	0.00	3,000.00	-3,000.00	-100.0%
57620 · BBQ, Lunch, Dinner	3,477.83	125.48	3,352.35	2,671.6%
57640 · Supplies & Expense	19,520.79	10,306.21	9,214.58	89.4%
57650 · Publicity/Marketing	0.00	160.88	-160.88	-100.0%
Total 57600 · JLA	24,843.27	13,592.57	11,250.70	82.8%
Total Other Expense	24,843.27	13,592.57	11,250.70	82.8%
Net Other Income	36,765.53	4,930.23	31,835.30	645.7%
Net Income	51,685.71	26,810.46	24,875.25	92.8%

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

Ordinary Income/Expense	Jan - Oct 21	Jan - Oct 20	\$ Change	% Change
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 Space	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 Permit	240.00	0.00	240.00	100.0%
42220 · Food Concessions - Product Fee	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	15.00	0.00	15.00	100.0%
Total 43000 · Exhibits	9,020.00	0.00	9,020.00	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	842.69	929.02	110.2%
47810 · CFSA Insurance	-4,511.01	945.00	-5,456.01	-577.4%
47900 · Sponsorships	206,150.00	4,000.00	202,150.00	5,053.8%
Total 47000 · Misc. Fair Revenue	229,178.70	5,787.69	223,391.01	3,859.8%
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 Revenue	5,024.44	24,659.22	-19,634.78	-79.6%
48000 · Interim Rental Revenue				
48100 · Interim Rental - Buildings				
48110 · RENT - Schools	42,399.39	42,273.21	126.18	0.3%
48115 · RENT - Motherlode Building	7,500.00	4,391.24	3,108.76	70.8%
48120 · RENT - Auburn Host Lions Bldg	0.00	0.00	0.00	0.0%
48130 · RENT - Small Animal Barn	5,370.00	1,649.00	3,721.00	225.7%
48135 · RENT - TAHOE BUILDING	0.00	3,843.00	-3,843.00	-100.0%
48140 · RENT - Sierra	9,198.00	3,638.00	5,560.00	152.8%
48150 · RENT - Sutter	10,416.54	7,529.90	2,886.64	38.3%
48160 · RENT - Clubhouse	1,669.00	0.00	1,669.00	100.0%
48170 · RENT - Placer	24,843.00	13,958.00	10,885.00	78.0%
48180 · RENT - Other	1,504.07	1,423.43	80.64	5.7%
48190 · RENT - Armory	19,649.75	24,262.70	-4,612.95	-19.0%
Total 48100 · Interim Rental - Buildings	122,549.75	102,968.48	19,581.27	19.0%

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

	Jan - Oct 21	Jan - Oct 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	4,608.00	5,709.00	-1,101.00	-19.3%
48240 · RENT - Lawns	648.00	0.00	648.00	100.0%
48260 · RENT - BB&W Court & Stage	3,726.00	1,629.00	2,097.00	128.7%
48261 · Kitchen	852.00	0.00	852.00	100.0%
48270 · RENT - RV Parking	19,062.15	20,913.37	-1,851.22	-8.9%
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	10,426.00	-6,941.00	-66.6%
48200 · Interim Rental - Grounds - Other	6,800.00	0.00	6,800.00	100.0%
Total 48200 · Interim Rental - Grounds	138,250.85	53,576.37	84,674.48	158.0%
48300 · Interim Rental - Equipment/Tent				
48500 · Utility Fee Reimbursement	2,941.21	1,344.00	1,597.21	118.8%
48600 · Interim Parking Revenue	22,048.70	11,127.72	10,920.98	98.1%
48700 · Other Interim Revenue	136,281.50	64,135.61	72,145.89	112.5%
48710 · Labor Reimbursement	1,100.00	270.96	829.04	306.0%
48730 · Dumpster Reimbursement	565.00	595.00	-30.00	-5.0%
48750 · Copier/Fax/Postage/Phone	0.00	96.25	-96.25	-100.0%
48770 · Rebates	897.43	972.77	-75.34	-7.7%
48780 · Other	500.00	0.00	500.00	100.0%
48700 · Other Interim Revenue - Other	15.00	0.00	15.00	100.0%
Total 48700 · Other Interim Revenue	3,077.43	1,934.98	1,142.45	59.0%
Total 48000 · Interim Rental Revenue	425,149.44	235,087.16	190,062.28	80.9%
49000 · Prior Year Revenue Adjustment	2,400.00	2,016.40	383.60	19.0%
49500 · Other Operating Revenue				
49510 · Interest Earnings	115.74	0.00	115.74	100.0%
49520 · Donations/Sponsorships	4,000.00	96,509.08	-92,509.08	-95.9%
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	4,115.74	163,988.40	-159,872.66	-97.5%
Total Income	1,213,385.33	431,538.87	781,846.46	181.2%
Gross Profit	1,213,385.33	431,538.87	781,846.46	181.2%
Expense				
50000 · Administrative Expense				
50100 · Salaries - Permanent				
50101 · Salaries - Permanent - OVERTIME	0.00	342.16	-342.16	-100.0%
50100 · Salaries - Permanent - Other	82,790.96	125,087.82	-42,296.86	-33.8%
Total 50100 · Salaries - Permanent	82,790.96	125,429.98	-42,639.02	-34.0%
50200 · Salaries - Temporary	39,210.59	24,434.79	14,775.80	60.5%
50310 · Employee Benefits	67,723.54	101,700.52	-33,976.98	-33.4%
50320 · Payroll Taxes	13,119.64	15,576.18	-2,456.54	-15.8%
50330 · Worker's Compensation Insurance	14,522.17	13,268.06	1,254.11	9.5%
50400 · Professional Services	9,576.50	8,735.96	840.54	9.6%
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	18,316.50	6,035.40	12,281.10	203.5%
50800 · Telephone & Postage Expense	9,363.89	16,542.68	-7,178.79	-43.4%
50900 · Dues & Subscriptions	4,235.71	5,298.50	-1,062.79	-20.1%
51000 · Insurance (General Liability)	17,960.18	7,300.92	10,659.26	146.0%
51200 · Unemployment Insurance	0.00	8,191.00	-8,191.00	-100.0%
51300 · Audit	7,400.00	3,750.00	3,650.00	97.3%
51500 · Bank Charges	1,029.53	4,707.27	-3,677.74	-78.1%
Total 50000 · Administrative Expense	285,952.91	338,699.97	-52,747.06	-15.6%

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

	Jan - Oct 21	Jan - Oct 20	\$ Change	% Change
52000 · Maintenance/General Operations				
52100 · Salaries - Permanent	17,881.63	50,578.21	-32,696.58	-64.7%
52200 · Salaries - Temporary	28,010.69	10,770.51	17,240.18	160.1%
52210 · Employee Benefits	2,700.18	8,327.47	-5,627.29	-67.6%
52300 · Professional Services	32,946.36	3,123.22	29,823.14	954.9%
52400 · Rent - Land/Buildings	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	133,901.71	99,268.55	34,633.16	34.9%
52850 · Temp Internet Services	7,220.94	1,510.52	5,710.42	378.0%
52900 · Maintenance of Equip./Supplies	24,959.01	15,799.38	9,159.63	58.0%
53000 · Maintenance of Buildings/Ground	17,478.26	12,081.70	5,396.56	44.7%
53100 · Trash Removal (Non-Fair)	5,735.90	8,313.43	-2,577.53	-31.0%
53200 · Other Maintenance Expense	0.00	295.12	-295.12	-100.0%
Total 52000 · Maintenance/General Operations	275,766.86	210,293.11	65,473.75	31.1%
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	11,320.82	2,114.19	9,206.63	435.5%
Total 54000 · Publicity	11,627.32	2,114.19	9,513.13	450.0%
56000 · Attendance Operations				
56101 · Salaries - Temporary	9,270.00	0.00	9,270.00	100.0%
56192 · Concession Auditor	0.00	0.00	0.00	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	246.68	2,000.00	-1,753.32	-87.7%
57700 · Sponsorships	238.00	0.00	238.00	100.0%
57800 · Other	372.34	267.59	104.75	39.2%
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	12,231.09	2,396.59	9,834.50	410.4%
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	14,186.50	1,045.51	13,140.99	1,256.9%
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	39,591.24	22,301.11	17,290.13	77.5%
58000 · Premiums				
58100 · Cash Awards	11,869.10	8.00	11,861.10	148,263.8%
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	15,256.02	1,151.75	14,104.27	1,224.6%
63000 · Exhibits Expense				
63200 · Judges	7,864.50	1,650.00	6,214.50	376.6%
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	2,244.45	-1,116.35	-49.7%
Total 63000 · Exhibits Expense	19,685.97	3,894.45	15,791.52	405.5%

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

	Jan - Oct 21	Jan - Oct 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 - Other	-13,346.02	10,210.75	-23,556.77	-230.7%
Total 80000 · Prior Year Expense Adjustment	-13,346.02	9,385.75	-22,731.77	-242.2%
Total Expense	787,427.95	590,236.92	197,191.03	33.4%
Net Ordinary Income	425,957.38	-158,698.05	584,655.43	368.4%
Other Income/Expense				
Other Income				
31200 · State Allocations				
31900 · Capital Project Reimburse Fund	467,451.85	224,109.00	243,342.85	108.6%
47600 · JLA REVENUE	86.45	14,650.00	-14,563.55	-99.4%
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	578,169.30	355,428.30	222,741.00	62.7%
47665 · Pat Coughran Scholarship Animal	0.00	12,238.00	-12,238.00	-100.0%
Total 47600 · JLA REVENUE	583,788.39	371,376.10	212,412.29	57.2%
Total Other Income	1,051,326.69	610,135.10	441,191.59	72.3%
Other Expense				
57600 · JLA				
57610 · Payments to Sellers	528,585.21	328,601.88	199,983.33	60.9%
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	22,850.65	16,933.78	5,916.87	34.9%
57650 · Publicity/Marketing	0.00	160.88	-160.88	-100.0%
57680 · Prior Year Exp. Adjustment	0.00	-396.95	396.95	100.0%
57690 · Other	579.88	0.00	579.88	100.0%
Total 57600 · JLA	563,380.28	348,425.07	214,955.21	61.7%
Total Other Expense	563,380.28	348,425.07	214,955.21	61.7%
Net Other Income	487,946.41	261,710.03	226,236.38	86.5%
Net Income	913,903.79	103,011.98	810,891.81	787.2%

Gold Country Fair

Profit & Loss Budget vs. Actual

January through October 2021

Ordinary Income/Expense	TOTAL	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Income					
400 · ASK MANAGEMENT					
41000 · Admissions to Grounds		0.00	207,000.00	-207,000.00	0.0%
41010 · Admissions - Regular Gate					
Total 41000 · Admissions to Grounds	245,843.00				
41500 · Industrial & Commercial Space					
41510 · Inside Commercial Space		9,858.00			
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	30,262.00		32,400.00	-2,138.00	93.4%
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	98,845.21		78,000.00	20,845.21	126.73%
Total 42000 · Concessions	236,523.01		172,000.00	64,523.01	137.51%
43000 · Exhibits					
43100 · Entry Fees		9,005.00			
43400 · Exhibitor Handbook		15.00			
43000 · Exhibits - Other		0.00	7,545.00	-7,545.00	0.0%
Total 43000 · Exhibits	9,020.00		7,545.00	1,475.00	119.55%
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	25,869.00		16,000.00	9,869.00	161.68%
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 October 2021

	TOTAL	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
47810 · CFSA Insurance		-4,511.01			
47900 · Sponsorships		206,150.00			
47000 · Misc. Fair Revenue - Other		0.00	109,000.00	-109,000.00	0.0%
Total 47000 · Misc. Fair Revenue		229,178.70	109,000.00	120,178.70	210.26%
47005 · Misc. Non Fair Program Revenue		5,024.44			
47505 · Other - Farmers Market		0.00	23,000.00	-23,000.00	0.0%
47005 · Misc. Non Fair Program Revenue - Other		5,024.44	23,000.00	-17,975.56	21.85%
Total 47005 · Misc. Non Fair Program Revenue					
48000 · Interim Rental Revenue					
48100 · Interim Rental - Buildings					
48110 · RENT - Schools		42,399.39			
48115 · RENT - Motherlode Building		7,500.00			
48130 · RENT - Small Animal Barn		5,370.00			
48140 · RENT - Sierra		9,198.00			
48150 · RENT - Sutter		10,416.54			
48160 · RENT - Clubhouse		1,669.00			
48170 · RENT - Placer		24,843.00			
48180 · RENT - Other		1,504.07			
48190 · RENT - Armory		19,649.75			
48100 · Interim Rental - Buildings - Other		0.00	145,833.30	-145,833.30	0.0%
Total 48100 · Interim Rental - Buildings		122,549.75	145,833.30	-23,283.55	84.03%
48200 · Interim Rental - Grounds					
48210 · RENT - Judging Ring		40,982.00			
48220 · RENT - FW Park		4,305.00			
48230 · RENT - Horse Arena		4,608.00			
48240 · RENT - Lawns		648.00			
48260 · RENT - BB&W Court & Stage		3,726.00			
48261 · Kitchen		852.00			
48270 · RENT - RV Parking		19,062.15			
48280 · RENT - Ballfields		9,139.70			
48290 · RENT - Other		44,643.00			
48291 · RENT - Sacramento Street Lot		3,485.00			

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

	TOTAL	TOTAL	TOTAL
	Jan - Oct 21	Budget	\$ Over Budget % of Budget
48200 · Interim Rental - Grounds - Other	6,800.00	141,666.70	-134,866.70 4.8%
Total 48200 · Interim Rental - Grounds	138,250.85	141,666.70	-3,415.85 97.59%
48300 · Interim Rental - Equipment/Tent	2,941.21	8,333.30	-5,392.09 35.3%
48500 · Utility Fee Reimbursement	22,048.70	11,666.70	10,382.00 188.99%
48600 · Interim Parking Revenue	136,281.50	95,833.30	40,448.20 142.21%
48700 · Other Interim Revenue			
48710 · Labor Reimbursement	1,100.00		
48730 · Dumpster Reimbursement	565.00		
48770 · Rebates	897.43		
48780 · Other	500.00		
48700 · Other Interim Revenue - Other	15.00	11,666.70	-11,651.70 0.13%
Total 48700 · Other Interim Revenue	3,077.43	11,666.70	-8,589.27 26.38%
Total 48000 · Interim Rental Revenue	425,149.44	415,000.00	10,149.44 102.45%
49000 · Prior Year Revenue Adjustment	2,400.00		
49500 · Other Operating Revenue			
49510 · Interest Earnings	115.74	1,020.80	-905.06 11.34%
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	4,115.74	14,020.80	-9,905.06 29.36%
49700 · Donations (In Kind)	0.00	0.00	0.00 0.0%
Total Income	1,213,385.33	995,965.80	217,419.53 121.83%
Gross Profit	1,213,385.33	995,965.80	217,419.53 121.83%
Expense	1,213,385.33	995,965.80	217,419.53 121.83%
50000 · Administrative Expense			
50100 · Salaries - Permanent	82,790.96	79,051.70	3,739.26 104.73%
50200 · Salaries - Temporary	39,210.59	27,000.00	12,210.59 145.22%
50300 · Compensated Leave Expense	0.00	10,365.80	-10,365.80 0.0%
50310 · Employee Benefits	67,723.54	60,000.00	7,723.54 112.87%
50320 · Payroll Taxes	13,119.64	12,916.70	202.94 101.57%
50330 · Worker's Compensation Insurance	14,522.17	10,000.00	4,522.17 145.22%
50400 · Professional Services	9,576.50	8,333.30	1,243.20 114.92%
50500 · Director's Expense	703.70	0.00	703.70 100.0%

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

	TOTAL	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
50600 · Traveling/Training		0.00	0.00	0.00	0.0%
50700 · Office Supplies & Expense		18,316.50	11,666.70	6,649.80	157.0%
50800 · Telephone & Postage Expense		9,363.89			
50900 · Dues & Subscriptions		4,235.71			
51000 · Insurance (General Liability)		17,960.18	20,583.30	-2,623.12	87.26%
51200 · Unemployment Insurance		0.00	4,166.70	-4,166.70	0.0%
51300 · Audit		7,400.00	4,000.00	3,400.00	185.0%
51500 · Bank Charges		1,029.53	10,000.00	-8,970.47	10.3%
Total 50000 · Administrative Expense		285,952.91	258,084.20	27,868.71	110.8%
52000 · Maintenance/General Operations					
52100 · Salaries - Permanent		17,881.63			
52200 · Salaries - Temporary		28,010.69	4,500.00	23,510.69	622.46%
52210 · Employee Benefits		2,700.18	6,833.30	-4,133.12	39.52%
52300 · Professional Services		32,946.36	3,333.30	29,613.06	988.4%
52400 · Rent - Land/Buildings		4,932.18	3,750.00	1,182.18	131.53%
52500 · Rent - Maintenance Equip.		0.00	2,083.30	-2,083.30	0.0%
52800 · Light, Heat & Water		133,901.71	79,166.70	54,735.01	169.14%
52850 · Temp Internet Services		7,220.94	833.30	6,387.64	866.55%
52900 · Maintenance of Equip./Supplies		24,959.01	20,833.30	4,125.71	119.8%
53000 · Maintenance of Buildings/Ground		17,478.26	16,666.70	811.56	104.87%
53100 · Trash Removal (Non-Fair)		5,735.90	15,000.00	-9,264.10	38.24%
53200 · Other Maintenance Expense		0.00	4,166.70	-4,166.70	0.0%
53300 · Special Repairs/Maintenance		0.00	1,666.70	-1,666.70	0.0%
52000 · Maintenance/General Operations - Other		0.00	45,545.00	-45,545.00	0.0%
Total 52000 · Maintenance/General Operations		275,766.86	204,378.30	71,388.56	134.93%
54000 · Publicity					
54200 · Professional Services		220.00	1,000.00	-780.00	22.0%
54300 · Supplies & Expense		86.50			
54400 · Advertising		11,320.82	14,000.00	-2,679.18	80.86%
Total 54000 · Publicity		11,627.32	15,000.00	-3,372.68	77.52%
56000 · Attendance Operations					
56101 · Salaries - Temporary					

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

	TOTAL			
	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
56192 · Concession Auditor	9,270.00			
56101 · Salaries - Temporary - Other	0.00	9,000.00	-9,000.00	0.0%
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	246.68			
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	12,231.09	14,000.00	-1,768.91	87.37%
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	14,186.50	16,666.70	-2,480.20	85.12%
57605 · Professional Services	1,750.00			
57705 · Advertising	21,922.81	0.00	21,922.81	100.0%
Total 57005 · Misc. Non-Fair Programs	39,591.24	27,916.70	11,674.54	141.82%
58000 · Premiums				
58100 · Cash Awards	11,869.10	4,000.00	7,869.10	296.73%
58200 · Trophies, Medals, Ribbons	3,386.92	2,500.00	886.92	135.48%
Total 58000 · Premiums	15,256.02	6,500.00	8,756.02	234.71%
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			
Total 63000 · Exhibits Expense	19,685.97	13,000.00	6,685.97	151.43%
66000 · Fair Entertainment Expense				

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

	TOTAL	TOTAL	TOTAL
	Jan - Oct 21	Budget	\$ Over Budget % of Budget
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	787,427.95	690,079.20	97,348.75 114.11%
Net Ordinary Income	425,957.38	305,886.60	120,070.78 139.25%
Other Income			
31200 · State Allocations	467,451.85		
31900 · Capital Project Reimburse Fund	86.45		
47600 · JLA REVENUE			
47650 · JLA - Prior Year Revenue Adjust	5,619.09		
47663 · GROSS AUCTION SALES	578,169.30		
47665 · Pat Coughran Scholarship Animal	0.00		
Total 47600 · JLA REVENUE	583,788.39		
Total Other Income	1,051,326.69		
Other Expense			
57600 · JLA			
57610 · Payments to Sellers	528,585.21		
57620 · BBQ, Lunch, Dinner	11,364.54		
57640 · Supplies & Expense	22,850.65		
57690 · Other	579.88		
Total 57600 · JLA	563,380.28		
Total Other Expense	563,380.28		
Net Other Income	487,946.41		
Net Income	913,903.79	305,886.60	608,017.19 298.77%

Gold Country Fair
Accounts Receivable Summary
As of October 31, 2021

	<u>Oct 31, 21</u>
ANWAR FOROTAN	625.00
AUBURN EVENTS	21,904.00
AUBURN LITTLE LEAGUE	1,904.00
GOLD COUNTRY FAIR HERITAGE FOUNDATION	8,000.00
Ka'onohi Foundation	240.00
OLD TOWN PIZZA	1,499.39
SIERRA FOOTHILLS FUNERAL SERVICE	500.00
Street Eatz	225.00
TEVIS	1,902.04
TOTAL	<u><u>36,799.43</u></u>

Gold Country Fair YTD Statement of Cash Flows

	Jan - Oct 21
OPERATING ACTIVITIES	
Net Income	913,903.79
Adjustments to reconcile Net Income to net cash provided by operations:	
13100 · Accounts Receivable	(26,818.39)
22800 · Deferred Income	(10,772.00)
24110 · Security Deposits	12,785.00
Net cash provided by Operating Activities	889,098.40
INVESTING ACTIVITIES	
19000 · Construction in Progress	(325,091.38)
Net cash provided by Investing Activities	(325,091.38)
Net cash increase for period	564,007.02
Cash at beginning of period	235,267.45
Cash at end of period	799,274.47

Gold Country Fair
JLA Accounts Receivable Summary
As of October 31, 2021

	<u>Oct 31, 21</u>
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>16,413.42</u>

2021 Interim Contracts

Code	Company	Event Dates	Event	Buildings	Total Facility
21-110	Scott Holbrook	6-Nov	Concert	Farrell Wren Park	\$ 781.00
21-111	PG&E	Oct 26 to Oct 31	Staging	Sac Lot	\$ 6,000.00
21-112	Fast Fridays	8-Oct-21	Practice	McCann Stadium	\$ 1,000.00
21-113	Kyle Layton	12/3/2021 - 12/31/2023	RC Racing	Warm Up Arena	Varies per month

2022 Interim Contracts

Code	Company	Event Dates	Event	Buildings	Total Facility
22-01	Placer Music Booster	March 11-March 12	Crab Feed	Placer	\$ 1,839.00
22-02	Diamond Rose Academdy	March 26-27	Private Event	Armory	\$ 2,174.00
22-03	49er Lions Club	Thursday, March 3, 2022	Cleb Chef	Placer	\$ 1,681.00
22-04	Meadow Vista Lions	Saturday, February 5, 2022	Crab Feed	Placer	\$ 1,681.00
22-05	Antique Show	February 10-13	Antique Show	Armory	\$ 2,474.00
22-06	Native Sons	Friday, February 19, 2021	Crab Feed	Placer	\$ 1,681.00
22-07	TCA	March 18-19	Dinner	Placer	\$ 1,981.00
22-08	CWA	April 22-23	Dinner	Sierra	\$ 1,540.00
22-09	Rotary	May 6 - May 7	BBQ	Stage and Lawn	\$1,934.00
22-10	Motherload Model T	June 4 to June 5	Swap Meet	Ball Field	\$ 1,213.00
22-11	20-30 Club	Saturday, June 11, 2022	Brewfest	Main Lawn & Stage	\$ 1,334.00
22-12	Juan Pablo Claudio Perez	March 25-March 27	Quincenera	Placer	\$ 2,281.00
22-13	Christina Quiroz	March 4-5	Quincenera	Placer	\$ 1,981.00
22-14	Aureliano Soto	July 15-17	Quincenera	Placer	\$ 2,591.00
22-15	Kaylee Pfennig	March 19-21	Quincenera	Placer	\$ 1,208.00
22-16	Guillermo M Martinez	Saturday, June 25, 2022	Wedding	Auburn Host Lions	\$ 1,240.00
22-17	CNIA District 21	April 9-10	Wedding	Sierra	\$ 1,240.00
22-18	Juan C Gonzalez	Friday, February 5, 2021	conference	Sierra	\$ 1,240.00
22-19	Martin Hurtado	Saturday, August 27, 2022	18th Birthday	Sierra	\$ 1,240.00
22-20	Gold Country Roatry	Thursday, September 30, 2021	Quincenera	Placer	\$ 1,681.00
22-21	Home Show	September 19 - November 7, 2022	Octoberfest	Placer	\$ 1,981.00
22-22	Jeep Club	Saturday, January 15, 2022	Haunted House	JLA Area	\$ 14,540.00
22-23	Estelle Ebbert	Saturday, January 29, 2022	Crab Feed	Placer	\$ 1,681.00
22-24	Lord Sholto Douglas	Saturday, January 29, 2022	Birthday	Sierra	\$ 1,240.00
22-26	Karly Mathews	Saturday, February 12, 2022	Bean Feed	Placer	\$ 1,981.00
22-27	Ducks Unlimited	Friday, August 20, 2021	Reunion	Sierra	\$ 1,240.00
22-28	NA	Wednesday, September 15, 2021	Dinner	Placer	\$ 1,681.00
22-29	Sierra Native Alliance	Friday, October 1, 2021	conference	Sierra	\$ 1,395.00
22-31	Jeep Club	October 14-16	Auburn Pow Wow	Placer, Ball Field, Stage	\$ 4,769.00
22-32	Alonda Riley	Saturday, January 8, 2022	Dinner	Auburn Host Lions	\$ 608.00
22-33	Lord Sholto Douglas	29-Oct-21	Wedding	Auburn Host Lions	\$ 908.00
		Saturday, October 1, 2022	Widders Ball	Placer	\$ 2,513.00

**20TH DISTRICT AGRICULTURAL ASSOCIATION,
GOLD COUNTRY FAIR**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
for the year ended December 31, 2020**

TABLE OF CONTENTS

	<u>Pages</u>
Independent Auditor's Report	1-3
Basic Financial Statements:	
Balance Sheet December 31, 2020	4
Statement of Operations and Net Resources December 31, 2020	5
Statement of Cash Flows December 31, 2020	6
Notes to Financial Statements	7-23
Supplemental Information:	
Schedule of Aged Accounts Receivable	25
Schedule of Ratios	26
Summary Comparison - Budget	27



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
20th District Agricultural Association, Gold Country Fair
Auburn, California

Report on the Financial Statements

We have audited the accompanying financial statements of 20th District Agricultural Association, Gold Country Fair, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 20th District Agricultural Association, Gold Country Fair as of December 31, 2020, and the respective changes in financial position and cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

The Schedule of the Association's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date, and the Schedule of the Association's Plan Contributions for Pensions are required to be presented in required supplemental information of the financial statements. The information for these reports were not available, thus management has elected to omit the Schedule of the Association's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date, and Schedule of the Association's Plan Contributions for Pensions.

Our opinion on the basic financial statements is not affected by these missing pieces of information.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Robert W. Johnson, An Accountancy Corporation

Citrus Heights, California

August 31, 2021

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 BALANCE SHEET
 December 31, 2020

ASSETS AND DEFERRED OUTFLOWS

Current assets:

Cash (Note 3)			\$ 182,031
LAIF			53,236
Accounts receivable	\$ 26,394		
Less, allowance for doubtful accounts	<u>21,569</u>		
			4,825
Prepaid expenses			<u>-</u>
Total current assets			240,092

Capital assets, at cost (Note 4)	3,826,131		
Less accumulated depreciation	<u>2,965,870</u>		
	860,261		
Work in progress	<u>134,585</u>		994,846
Deferred outflows (Note 5)			<u>151,269</u>
			<u>\$1,386,207</u>

See notes to financial statements

LIABILITIES, DEFERRED INFLOWS AND NET RESOURCES

Current liabilities:

Security deposits	\$	12,200
Compensated absences		241
Deferred income		<u>10,774</u>

Total current liabilities 23,215

Loan payable – SB 84 (Note 5) 47,779

Net pension liability (Note 5) 520,973

Deferred inflows (Note 5) 16,307

Net resources:

Net investment in capital assets	\$	994,846
JLA reserve		68,246
Unrestricted		<u>(285,159)</u>
		<u>777,933</u>

\$1,386,207

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 STATEMENT OF OPERATIONS AND NET RESOURCES
 for the year ended December 31, 2020

Revenues:		
State allocations and other assistance		\$ 238,759
Admissions		-
Commercial space		-
Concessions		-
Exhibits		-
Fair attractions		-
Miscellaneous Fair /Non-Fair Programs		31,556
Interim rental revenue		296,586
Other operating revenue		196,009
JLA income, net of \$351,045 in expenses		<u>18,823</u>
Total revenues		781,733
Expenses:		
Administration	\$ 482,033	
Maintenance and general operations	255,125	
Publicity	2,205	
Attendance operations	-	
Miscellaneous	36,331	
Premiums	1,152	
Exhibits	4,400	
Fair entertainment	-	
Depreciation	<u>54,526</u>	
Total expenses		<u>835,772</u>
Loss		(54,039)
Net resources, beginning of year, originally stated	833,650	
Less, prior period adjustment	<u>(1,678)</u>	
Net resources, beginning, as restated		<u>831,972</u>
Net resources, end of year		<u>\$ 777,933</u>

See notes to financial statements

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 STATEMENT OF CASH FLOWS
 for the year ended December 31, 2020

Cash flows from operating activities:		
Net income (loss)		\$(54,039)
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation	\$ 54,526	
Less prior year adjustment	(1,678)	
Changes in operating assets and liabilities:		
Accounts receivable	(4,076)	
Prepaid expenses	666	
Accounts payable	-	
Security deposits	(16,978)	
Compensated absences	(1,039)	
Deferred income	<u>8,251</u>	
Total adjustments		<u>39,672</u>
Net cash provided to operating activities		(14,367)
Cash flows from investing activities:		
Purchase of equipment and CIP		(134,984)
Cash flows from financing activities:		
Net pension liability and related deferrals		<u>82,511</u>
Net decrease in cash and cash equivalents		(66,840)
Cash and cash equivalents:		
Beginning of year		<u>302,107</u>
End of year		<u>\$ 235,267</u>

See notes to financial statements

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS
for the year ended December 31, 2020

1. Organization:

20th District Agricultural Association (the “Fair”) was formed in 1936 for sponsoring, managing and conducting the Gold Country Fair each year in Auburn, California. The first annual fair was held on September 2, 1889 and will celebrate 132 years this September.

The mission: a facility for the community to celebrate the agricultural, history and culture of the District. The current footprint is 38.6 acres, situated in the City of Auburn and located in Placer County.

The State of California, Department of Food, and Agriculture, through the Division of Fairs and Exposition provides oversight responsibilities to the Fair who is subject to the policies, procedures, and regulations set forth in the California Government Code, California Business and Professions Code, Public Contracts Code, Food and Agricultural Code, State Administrative Manual and the Accounting Procedures Manual established by the Division of Fairs and Expositions.

A nine member Board of Directors gubernatorially appointed, governs the Fair’s financial and administrative functions.

2. Significant Accounting Policies:

The financial statements of the Fair have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) and to accounting principles applicable to District Agricultural Associations as prescribed by the State Administrative Manual and the Accounting Procedures Manual. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The Fair’s significant accounting policies are described below.

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Significant Accounting Policies, continued:

Basis of Presentation

The Fair's resources are allocated to and accounted for in these basic financial statements as an enterprise fund type. The enterprise fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net resources represent the amount available for future operations.

Basis of Accounting

Revenues are reported in the year earned and expenses reported when incurred (accrual basis of recording).

Use of Estimates

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

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Significant Accounting Policies, continued:

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Fair considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents, including restricted assets. Cash in bank and deposits in the State of California Local Agency Investment Fund (LAIF) are considered to be cash and cash equivalents.

Income Taxes

The Fair is a state agency and is therefore exempt from federal and state income taxes.

Investments

Investments consist of LAIF (State of California pooled investment fund) and both bank savings and checking accounts. Investments are stated at fair value. Such investments are within State statutes.

Revenue Recognition

Generally, the Fair recognizes revenues upon completion of services provided under authorized contractual agreements.

Contributed Services

No amounts have been reflected in the financial statements for donated services. Many individuals volunteer their time and perform a variety of tasks for the Fair.

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Significant Accounting Policies, continued:

Depreciation

Property and equipment is recorded on the basis of purchase cost. Assets acquired by contributions are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

Compensated Absences

Vested or accumulated vacation, personal leave and compensatory time off that are expected to be liquidated with expendable available financial resources are reported as an expense and as a current liability.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Fair's California Public Employee's Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

2. Significant Accounting Policies, continued:

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Net Position:

Net position is classified in the following categories:

Net Investment in capital assets – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – represents the net position of the Fair, which are not restricted or invested in capital assets net of related debt.

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended December 31, 2020

3. Cash and Cash Equivalents:

Deposits:

At December 31, 2020 the carrying amount of the Fair's deposits were \$182,031, and the bank balances were \$238,888. The bank balances are covered by Federal depository insurance and by collateral held in the pledging banks' trust department as mandated by state law.

Petty cash	\$	200
Change funds		800
Checking accounts (4)		39,181
Savings account (1)		81,209
Checking - JLA		<u>60,641</u>
		<u>\$ 182,031</u>

Investments:

California statutes authorize the Fair to invest in a variety of credit instruments as provided for in the California Government Code Section 53600, Chapter 4 – Financial Affairs. The Government Code allows investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-1 by Standard & Poor's or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, medium-term corporate notes, mutual funds and the State Treasurer's Local Agency Investment Fund (LAIF). The investment in LAIF is reported at fair value.

	<u>Carrying Amount</u>	<u>Maturity - 12 Months or Less</u>
Balance, Local Agency Investment Fund	\$ <u>53,236</u>	\$ <u>53,236</u>

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended December 31, 2020

4. Capital Assets:

Changes in capital assets for the year ended December 31, 2020 are as follows:

	Balance, January 1, <u>2020</u>	<u>Additions</u>	<u>Transfers</u>	Balance, December 31, <u>2020</u>
Land	\$ 54,370	\$ -	\$ -	\$ 54,370
Buildings	3,483,665	2,844	-	3,486,509
Equipment	<u>285,252</u>	<u>-</u>	<u>-</u>	<u>285,252</u>
	<u>\$3,823,287</u>	<u>\$ 2,844</u>	<u>\$ -</u>	<u>\$3,826,131</u>
Construction in progress	<u>\$ 2,445</u>	<u>\$ 134,984</u>	<u>\$ 2,844</u>	<u>\$ 134,585</u>

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

5. Retirement Plan:

Plan Description

The Fair contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. The Fair participates in the miscellaneous 2% at 60 risk pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. All Fair permanent employees are eligible to participate in the System. Benefits vest after five years of service. Fair employees who retire at age 50 to 65 and with over 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to .5000 to 2.418 percent of their average salary during their last 36 months of employment. A menu of benefits provision as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through Association resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS executive Office, 400 P Street, Sacramento, California, 95814.

The State Surplus Money Investment Fund (SMIF) made a contribution to the Plan of \$47,779, on behalf of the Fair, as required by Senate Bill No. 84 (SB 84) to fund future net pension liabilities. The Fair established a loan payable to SMIF for this contribution as required by SB 84. No repayment has yet been required.

Funding Policy

Covered employees are required by statute to contribute 7.0 percent of their salary to the plan after a formula to coordinate with Social Security. The Fair is required by the same statute to contribute the remaining amounts necessary to pay benefits when due; however, the Fair also pays employees' share. The Fair is required to contribute at an actuarially determined rate.

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

5. Retirement Plan, continued:

Funding Policy, continued

The Plans' provisions and benefits in effect at December 31, 2020, are summarized as follows:

Benefit Formula	2% at 60
Benefit Vesting Schedule	5 years of service
Benefit Payments	monthly for life
Retirement Age	55+
Required employee contribution rates	7%
Required employer contribution rates	7.8%

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended December 31, 2020

5. Retirement Plan, continued:

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Fair is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended December 31, 2020, the contributions recognized as part of pension expense were as follows:

	<u>Miscellaneous</u>
Contributions – employer	\$ <u>101,984</u>

A. ***Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions:***

As of December 31, 2020, the Fair reported net pension liability as follows:

Net pension liability	\$ <u>520,973</u>
-----------------------	-------------------

The Fair's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The Fair's proportion of the net pension liability was based on a projection of the Fair's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended December 31, 2020

5. Retirement Plan, continued:

At December 31, 2020, the Fair reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of assumptions	\$ 21,946	\$ 10,929
Differences between expected and actual experiences	-	1,498
Net difference between projected and actual earnings	27,339	-
Net differences between projected and actual earnings on pension plan investment	-	3,880
Pension contributions subsequent to measurement date	<u>101,984</u>	<u>-</u>
	<u>\$ 151,269</u>	<u>\$ 16,307</u>

\$101,984 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended December 31</u>	
2020	\$ 29,949
2021	(5,315)
2022	6,035
2023	2,309
2024	-
Thereafter	-

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended December 31, 2020

5. Retirement Plan, continued:

Actuarial Assumptions – The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Measurement period	July 1, 2015 to June 30, 2019
Actuarial Assumptions:	
Discount rate	7.15%
Inflation	2.50%

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

In December 2016, CalPERS' Board of Directors voted to lower the discount rate from 7.5% to 7.0% over the next three fiscal years, beginning in fiscal year 2018. The change in the discount rate will affect the contribution rates beginning in fiscal year 2019 and result in increases to the normal costs and unfunded actuarial liabilities.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended December 31, 2020

5. Retirement Plan, continued:

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Years 1-10</u>	<u>Real Return Years 10-60</u>
Global Equity	50.0%	4.8%	5.98%
Fixed Income	28.0	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.0	6.30	7.23
Real Assets	13.0	3.75	4.93
Liquidity	1.0	-	(0.92)

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 NOTES TO FINANCIAL STATEMENTS, continued
 for the year ended December 31, 2020

5. Retirement Plan, continued:

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Fair’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Fair’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>Miscellaneous</u>
1% Decrease Net Pension Liability	6.15% \$ 742,329
Current Discount Rate Net Pension Liability	7.15% \$ 520,973
1% Increase Net Pension Liability	8.15% \$ 335,548

Pension Plan Fiduciary Net Position – Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

6. Infrastructure:

Deep Dive

The Deep Dive is a grant of \$355,800 that is supported with AB5 funds that are used for infrastructure improvements. The program was created to help improve buildings or infrastructure that aids or supports evacuees, both livestock and humans during an emergency. The funds originate from CDFA (California Food and Agricultural and pass-through CCA (California Construction Authority)). The 20th DAA is the Project Manager. We make payment to CCA, who selects the contractors. CCA then reimburses the 20th DAA.

Buildings and Grounds

Thanks to the generous support and vision of Old Town Pizza and Reese Browning, we now have a spectacular new outdoor kitchen/pavilion adjacent to our Sierra Building. This Project will allow the community to cater events, host gatherings, and create new events in an outdoor setting complete with chairs, tables, lighting, roof, and even a bar! This ambitious project also included renovation to the kitchen area and pizza ovens! Plans have been completed and will be submitted to California Construction Authority for approval. The project was completed in March of 2021.

Second, through a partnership with the Gold Country Fair Heritage Foundation and Auburn Host Lions, we have added much needed bathrooms and a kitchen prep area to our Auburn Host Lions Building. This upgrade will allow customers to rent a very intimate facility for small gatherings and private events with upgraded amenities.

Third, through SB5 funding we were able to put a new roof, improved evaporative cooling, and LED lighting to the Placer Building with final construction completed in July of 2021. This is our largest venue with a kitchen and rented the most often.

Fourth, we are fundraising for our JLA Overlook where we celebrate our buyers for the annual Gold Country Fair. Once a year our community comes together to encourage local 4-H, FFA, and independent youth through our Junior Livestock Auction. We get to cheer, congratulate, and support the future leaders of the community. Plans for a much-needed pole barn have begun and the foundation was paved.

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

7. COVID-19 Impact:

The COVID-19 pandemic has had a carryover into 2021 and our 2020 year finished with the cancellation of our annual Gold Country Fair, a financial impact of \$412,314 in lost revenue. This was only the second time in our 131-year history that we had to cancel our largest revenue event. Moreover, our Spring and Fall Home Show, and Mandarin Festival were limited. We also lost Fast Friday's which consists of 20 weekly rentals and parking revenue. Overall revenue lost: \$175,000. We were given the re-opening approval on June 15th, 2021, and we are hopeful that we will see a return to normal as we enter the third and fourth quarter of 2021. Our interim rentals are at \$269,803, as of July 2021, which is a significant improvement over 2020 but still below are pre COVID-19 pandemic. We remain optimistic that our annual Gold Country Fair will be robust and we have strong interim rentals scheduled through November. We have secured sponsorships more than the \$109,000 budgeted for and continue to pursue grants, and other funding streams. The revised California budget has not included any special funding for fairgrounds but the release of AB-1499 tax funds has helped secure some relief. We have also applied for the Shuttered Venue Operators Grant and were denied. It is currently being reviewed on appeal.

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
NOTES TO FINANCIAL STATEMENTS, continued
for the year ended December 31, 2020

8. Gold Country Fair: 2020:

Unfortunately, our largest event in Placer County, the Gold Country Fair was cancelled due to the COVID-19 pandemic. The economic loss to the 20th District Agricultural Association was \$412,314 and all fair sponsorships were lost as a result. We were able to still hold a hybrid Junior Livestock Auction and our youth benefitted from record setting prices as buyers tried to enjoin a sense of normalcy during the COVID-19 pandemic. We had 189 entries in 2019: sales of \$295,000 compared to 129 entries in 2020: sales of \$325,000! Our community deserves a lot of credit for making this the highlight of 2020.

9. Subsequent Events:

Management has evaluated subsequent events through August 31, 2021, the date these December 31, 2020 financial statements were available to be issued.

SUPPLEMENTAL DATA

20TH DISTRICT AGRICULTURAL ASSOCIATION
GOLD COUNTRY FAIR
SCHEDULE OF AGED ACCOUNTS RECEIVABLE
December 31, 2020

<u>Year</u>	<u>Amount</u>
2003	\$ 1,251
2007	11,450
2010	625
2011	2,973
2014	2,643
2017	2,402
2018	225
2019	25
2020	<u>4,800</u>
	<u>\$ 26,394</u>

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 SCHEDULE OF RATIOS
 December 31, 2020

<u>(1) Current Ratio:</u>	<u>Computation</u>
$\frac{\text{current assets}}{\text{current liabilities}}$	$\frac{\$ 240,092}{23,215} \quad 10.34$
 <u>(2) Quick Ratio:</u>	
$\frac{\text{operating cash} + \text{receivables}}{\text{current liabilities}}$	$\frac{240,092}{23,215} \quad 10.34$
 <u>(3) Acid Test Ratio:</u>	
$\frac{\text{operating cash}}{\text{current liabilities}}$	$\frac{235,267}{23,215} \quad 10.13$
 <u>(4) Net Income Return:</u>	
$\frac{\text{net income (loss)}}{\text{total revenues}}$	$\frac{(\ 54,039)}{781,733} \quad (6.91\%)$

20TH DISTRICT AGRICULTURAL ASSOCIATION
 GOLD COUNTRY FAIR
 SUMMARY COMPARISON - BUDGET
 Year Ended December 31, 2020

	<u>Budget</u>	<u>Actual</u>	Favorable/ (Unfavorable) <u>Variance</u>
Operating revenues	\$1,338,673	\$ 542,974	\$(795,699)
Operating expenses	<u>933,114</u>	<u>698,735</u>	<u>234,379</u>
	<u>405,559</u>	<u>(155,761)</u>	<u>(561,320)</u>
Other income (expense):			
State allocations	-	238,759	238,759
Depreciation expense	(58,065)	(54,526)	3,539
Pension	<u>-</u>	<u>(82,511)</u>	<u>(82,511)</u>
	<u>(58,065)</u>	<u>101,722</u>	<u>159,787</u>
Net income (loss)	<u>\$ 347,494</u>	<u>\$(54,039)</u>	<u>\$ 401,533</u>

**20TH DISTRICT AGRICULTURAL ASSOCIATION,
GOLD COUNTRY FAIR**

**REPORT ON ACCOUNTING CONTROLS
AND PROCEDURES**

December 31, 2020



Robert W. Johnson
an accountancy corporation

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www.bob-johnson-cpa.com

August 31, 2021

To the Board of Directors
20th District Agricultural Association,
Gold Country Fair
Auburn, California

We have audited the financial statements of 20th District Agricultural Association, Gold Country Fair as of and for the year ended December 31, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

In planning and performing our audit of the financial statements of 20th District Agricultural Association, Gold Country Fair as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered 20th District Agricultural Association, Gold Country Fair's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Association's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the second paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We have enclosed other recommendations for your consideration.

This communication is intended solely for the information and use of management and Board of Directors, and others within the Association, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Robert W. Johnson, An Accountancy Corporation

Robert W. Johnson, An Accountancy Corporation

1. Operating Results:

	<u>Year Ended</u>		<u>Favorable (Unfavorable)</u>
	<u>December 31, 2020</u>	<u>December 31, 2019</u>	
Revenues	\$ 781,733	\$1,123,990	\$(342,257)
Expenses	<u>835,772</u>	<u>1,227,170</u>	<u>391,398</u>
Net income (loss)	\$(<u>54,039</u>)	\$(<u>103,180</u>)	\$ <u>49,141</u>
Operating cash	\$ <u>235,267</u>	\$ <u>302,107</u>	\$(<u>66,840</u>)

Observations:

The Covid-19 Pandemic caused the cancellation of the 2020 Gold Country Fair, resulting in an estimated \$400,000 of lost revenue. The Association was still able to hold a hybrid Junior Livestock auction and some virtual and small outdoor events. The Governor's stay-at-home order and the cancellation of the annual fair resulted in the need for staff lay-offs.

2. Prior Audit (2017) Recommendation:

Contributions:

Recommendation – in 2017 there were significant amounts of in-kind (non-cash) donations to upgrade the Fair infrastructure. We recommended that the Association develop a form to record this type of donation and formally record this transaction on the books e.g.:

Name of donor
Description of donation
Estimated value of donation
Approval signature by CEO

Follow-up:

The Fair did not develop a contribution form per se but did implement a documentation requirement. This documentation is required for all in-kind donations including those received from the Gold Country Fair Heritage Foundation.

3. Accounts Payable:

Observation:

We observed that some January 2021 checks (December 2020 accounts payable) and at least one \$40,000 bank transfer dated 1/12/21 were dated December 2020. The result is that accounts payable is zero with such transactions reflected as outstanding checks or in-transit items at month end or at year end.

Recommendation:

We recommend that the Association bookkeeper use the “Bill Pay” feature in Quickbooks accounting program to record accounts payable at month end rather than back date checks and bank transfers. Bank transactions should be recorded on the date they actually occur rather than be back dated in the accounting system. Also, the Association’s bank reconciliations will be more accurate.

4. State-required Board Education:

Observation:

The State of California requires public officials (board members) to complete courses for ethics training and SANS (information technology and cybersecurity). These courses can be completed online. Currently all board members have completed their ethics training. However, two board members are out-of-compliance on the completion of the SANS courses. The result is that the State of California has withheld the release of the Gold Country Fair's allocation pending completion of the online coursework.

Recommendation:

All board members should complete the courses as soon as possible, to be compliant with State mandates and to obtain State funding allocation.

CAPITAL PROJECTS

1. FLIP WALKER'S STAGE: ESTIMATED COST: \$80,000.00
2. CONVERT COWBELLS BARN TO MULTIUSE BAR WITH VIP DECK: ESTIMATED COST: \$40,000.00
3. PLACER BUILDING FAÇADE/PAINT: ESTIMATED COST: \$100,000.00
4. **SIERRA BUILDING EVAPORATIVE COOLERS: ESTIMATED COST: \$32,000.00**
5. JLA OVERLOOK: ESTIMATED COST: \$80,000.00* (metal building)
6. **LIVESTOCK BARN: ESTIMATED COST: \$40,000.00**
7. **SACRAMENTO STREET PARKING LOT GATES: \$40,000.00**
8. **PSPS: Tahoe, Sierra, Auburn Host Lions: Estimated Costs: \$40,000.00**

TOTAL: \$452,000

2021 Budgeted: In Bold: \$160,000.00 Estimated at \$152,000.00

2022 CONVENTION AT-A-GLANCE

	Sunday January 16	Monday January 17	Tuesday January 18	Wednesday January 19
8:00 a.m.				
8:30 a.m.				
9:00 a.m.		Convention Kick Off Coffee & Member Mingle 8 - 10 a.m.	Member Mingle Coffee & Conversation in Achievement Awards Room & Foyer 8 - 10 a.m.	Member Mingle Coffee & Conversation in Achievement Awards Room & Foyer 8 - 10 a.m.
9:30 a.m.				
10:00 a.m.			Service Member Division Breakouts 9:45 - 10:45 a.m.	Fair Area Meeting 9:45 - 10:45 a.m.
10:30 a.m.			Peer-to-Peer 9:45 - 10:45 a.m.	Service Member Gathering 9:45 - 10:45 a.m.
11:00 a.m.		Opening General Assembly, Annual Meeting & Keynote 10:00 a.m. - 12:00 p.m.	General Session Keynote 11:00 a.m. - 12:00 p.m.	General Session Keynote 11:00 a.m. - 12:00 p.m.
11:30 a.m.				
12:00 p.m.				
12:30 p.m.				Leadership Luncheon & Merrill Presentations 12:00 - 1:15 p.m. Ticket Required
1:00 p.m.				
1:30 p.m.				
2:00 p.m.		WFA Trade Show 12:00 - 3:30 p.m.	WFA Trade Show 12:00 - 3:30 p.m.	Education Sessions 1:20 - 2:20 p.m.
2:30 p.m.				
3:00 p.m.	Institute of Fair Management 2:30 - 4 p.m.			Round Tables 2:30 - 3:30 p.m.
3:30 p.m.				
4:00 p.m.				
4:30 p.m.	2022 WFA Committee Meetings 4 - 5 p.m.	Education Sessions 3:45 - 5 p.m.	Education Sessions 3:45 - 5 p.m.	Education Sessions 3:45 - 5 p.m.
5:00 p.m.				
5:30 p.m.	YPI Ment-a- Minute 5:15 - 6:15 p.m.	Education Sessions 5:15 - 6:15 p.m.		Achievement Awards Photo Op 5:15 - 6 p.m.
6:00 p.m.	Service Member Welcome 5:15 - 6:15 p.m.		Wine & Cheese Reception featuring Blue Ribbon Foundation Live & Silent Auctions 5:15 - 7 p.m.	
6:30 p.m.				
7:00 p.m.	1st Time Attendee Welcome 6:30 - 7:30			WFA Industry Awards Dinner 6 - 8 p.m. Ticket Required
7:30 p.m.	Career Connections 6:30 - 7:30			
8:00 p.m.				
8:30 p.m.		Chair's Reception and Showcase 6:30 - 11 p.m.	Open Networking Night 7 - 11 p.m.	
9:00 p.m.				
9:30 p.m.	WFA Bowling Tournament 8 - 11 p.m. Ticket Required			Suite Night 8:30 - 11 p.m.
10:00 p.m.				
10:30 p.m.				
11:00 p.m.				

Buyer Opportunities
 Educational Programs
 Member Meeting
 Network Opportunities

Educational Sessions

Monday

3:45 PM - 5:00 PM

H2B 101

Recruiting & Fostering Committed Board Members
Professional Time Management
Helping Teachers Include Ag in the Classroom
Make Sure your Website is ADA Accessible

5:15 PM - 6:15 PM

Creating the Best Possible Image for your Customers
Prepare2Respond
Prioritizing Temporary Fixes
Grant Writing Made Easy, Sort Of
Fostering Leadership

Tuesday

3:45 PM - 5:00 PM

Going Cashless - The Great Debate
From Private to Colonel - And all the Bumps in Between
Security & COVID
Dow you Walk the Talk?
4H - Then and Now

Wednesday

1:20 PM - 2:20 PM

Communicating with the Public in Good Times and Bad
Educate and Muse with Social Media
Increase your Average Order by 20%
What Comes Next? Recovery After Disaster
Developing Passionate Volunteers

3:45 PM - 5:00 PM

Leadership vs. Management
H2B 102

Exceptional Customer Service can Change your Life
Building Solid Relationships with Elected Officials
COVID, Right Now!

Round Tables

Wednesday 2:30 PM - 3:30 PM

YQCA: Updates & Data

Moderated by Lindsay Chichester & Paul Kuber - Washington State University

Livestock Auction Best Practices

Moderated by Lauri Giannini - Calaveras County Fair & Tiffany Carter

Top Polices Every Organization Should Have

Moderated by Pat Conklin, Dixon May Fair

Getting all the Details just Right

Moderated by Judy Carrico, Wildly Successful Fair Planning & Vanessa Adams, Nez Perce County Fair

Walk Through vs. Wand - The Fascinating World Metal Detectors

Moderated by Carolan Ferriera, Professional Event Services & Joe Ganino, Blackhawk Protection, Inc.

Entertainment Re-Imagined

Moderated by John Steffanic, Plumas-Sierra County Fair

Keynote Speakers

Shawn Ellis

Shawn Ellis has been inspiring readers and audiences for over 15 years, sharing ideas and principles to cultivate resilience and thrive in the face of uncertainty, adversity, and change.

Whether in his “Mastering the Moments to Rise and Thrive” keynote, his “Built to Thrive” leadership development program, or his “Working with What Is” online course, Shawn shares lessons from mindfulness, neuroscience, and psychology combined with strategic coaching methodologies to facilitate immediate and lasting shifts in mindset and behavior—so you, rather than your circumstances, are empowered to be the creator of your life experience.

Audiences especially appreciate Shawn’s “whole person” approach to thriving and his humor and authenticity as he shares his own decade-long journey of rising up under challenging circumstances and limiting beliefs to make the shift from *just surviving to truly thriving*.

His “thriving” clients include Bayhealth, Bridgestone, CMT, Dippin’ Dots, Freddie Mac, Medallion Transportation, Michigan Medicine, New Milford School District, United Insurance Group, and many more.

Shawn is a graduate of Belmont University and currently resides in Nashville, Tennessee. When he’s not developing or delivering content for his clients and community, you’re likely to find him in a Nerf war with his son, or on a nearby hiking trail, enjoying the beauty and rhythm of nature.

Rachel Sheerin

Rachel Sheerin is an award-winning keynote speaker and emcee. Named Speaker of the Year for 2019 by NACE, you may have seen Rachel featured in Inc Magazine for her keynotes or on the TEDx stage.

Rachel’s been on both sides of business - sales and operations. She's built multi-million dollar sales teams for organizations that want to grow profits and boost happiness and trained operations teams that want to influence their sales teams to work better together.

With Fortune 500 clients such as The Ritz Carlton, WAL-MART, National Associations, Freddie Mac, Berkshire Hathaway, and more, Rachel’s known for delivering high-impact education and motivation to audiences from Spain to Seattle.

A partner of The James Beard Foundation and Director of Global Award for the Association for Women in Events, Rachel Sheerin motivates and educates high-

performers so they can level up their success, increase their impact, and live a life they love.

With her book launching in 2022, Rachel's continued research and motivational content around burnout, happiness and success can be heard on her weekly podcast and newsletters.

You can learn more about Rachel at www.RachelSheerin.com or follow her cute dog, speaker adventures and more on Instagram at www.instagram.com/rachel.sheerin

Will Bowen

Will Bowen is the founder of the Complaint Free® movement with over 12 million followers worldwide. Will's been featured on Oprah, Dr. Oz, Forbes, NBC's Today Show, CBS Sunday Morning, The ABC World News, Fox News, People, Newsweek, The Wall Street Journal, and Chicken Soup for the Soul.

In July 2006, Will Bowen handed out 250 purple rubber bracelets inviting people to use them as a tool to stop complaining. Will's idea EXPLODED around the world and, to date, more than 12 million of his purple Complaint Free bracelets have been distributed to people in 106 countries. Maya Angelou provided the forward for Will's #1 International Bestselling book A Complaint Free World, which has sold more than 3 million copies in 30 languages and is required reading at many universities and businesses. Thousands of companies worldwide have used Will's Complaint Free® Business program to increase productivity, improve communication, and raise morale. Will's clients include The Million Dollar Roundtable, Volvo, and Kimberly Clark.

Will Bowen is a humorous motivational speaker, a #1 International best-selling author, a multi #1 Amazon best-selling author, an award-winning trainer, the 2016 Purdue University Executive in Residence, and he's the World Authority on Complaining — why people complain, what's wrong complaining, and how to get ourselves and others to stop.

California State Treasurer
Fiona Ma, CPA



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

November 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

October 2021 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
10/15/2021	10/14/2021	QRD	1686703	N/A	SYSTEM	62.94

Account Summary

Total Deposit:	62.94	Beginning Balance:	103,352.10
Total Withdrawal:	0.00	Ending Balance:	103,415.04

Don Ales

From: Francesconi, Mike@CDFA <mike.francesconi@cdfa.ca.gov>
Sent: Friday, October 8, 2021 10:59 AM
To: Francesconi, Mike@CDFA
Subject: Mandatory Testing for COVID-19 for Civil Service Employees
Attachments: CDPH State Employer Testing Program Template - At Home.xlsx

Hello CEOs and Board Presidents

The Governors mandate requires all state workers to either show proof of full vaccination or be tested at least once per week. – [see Governor Newsom's announcement.](#)

Adhering to this protocol is mandatory for DAA employees as it is considered a condition for employment. DAAs that have not yet provided vaccination status information for their permanent employees and designated a person to coordinate testing are urged to do so without further delay. CDFA will continue to work with DAAs on requirements for testing their employees.

DAAs that anticipated testing volumes of less than 20 tests per week or sites in rural areas qualify for at-home **(unmonitored) rapid antigen and confirmatory PCR testing only**. There is no timeline for when these rapid antigen and confirmatory PCR test kits will be delivered but you are still required to open an account through the company Color to enroll employees who are unvaccinated or decline to state. Color is partnering with CDPH to offer COVID-19 testing to state employees. If DAA has verified that all state employees have been vaccinated they do not have to enroll in color program but must maintain records of verification.

Instructions for DAA enrollment:

- Designate an Organization Director for your DAA
- Designate a Site Lead for your DAA
- Complete the onboarding spreadsheet (Attached).
- To open an account through Color: <https://color.jotform.com/212066276327859> the link will take you to CDPH website
- Once at CDPH website fill out sections 1, 2, and 3 and upload onboarding spreadsheet
 - o Section 2 – DAA will not be listed in drop down box – so type in District Agriculture Association # Organization Name (if not listed in dropdown above)
- Once the information in the onboarding form is submitted, Color will send you an email with instructions.
- DAA need to setup account with Color by 10/15/2021
- Email Mike Francesconi @ mike.francesconi@cdfa.ca.gov and Kacie Fritz @ kacie.fritz@cdfa.ca.gov to let them know that your DAA has established a Color account and uploaded the names of the individuals who need to undergo at-home testing.

Additional Information:

It is very important that both the Organization Director and Site lead review the following two sites to learn more about the testing program:

CDPH: <https://testing.covid19.ca.gov/pcr-resources/>

Color: <https://www.color.com/cdph-site-setup>

Temporary Employees

125-day temporary employees hired by DAA for events will either have to show proof of full vaccination or if unvaccinated or decline to state will have to be tested at least once per week through a third party – they are exempt from being enrolled in Color program. DAA will be required to keep verification records of employees vaccinated and weekly testing results records of employees unvaccinated

Thanks

Mike

Mike Francesconi
Branch Chief
CDFA Fairs and Expositions
Ph (916) 900-5365
mike.francesconi@cdfa.ca.gov





July 1, 2020

D2020-04

TO: District Agricultural Association Board Presidents and CEOs

SUBJECT: CDFA Legal Services for DAAs

The CDFA Legal Office is the in-house counsel for the District Agricultural Association (DAA) Boards of Directors. All services provided by the Legal Office are included as a part of the Fairs and Expositions Branch's oversight of DAAs. Currently, the Legal Office provides the following services to the DAAs.

Litigation Liaison with the Attorney General's Office

If the DAA is served and named in a lawsuit, immediately forward the summons and complaint to the Legal Office general mailbox at CDFA.LegalOffice@cdfa.ca.gov. In the top right corner of the cover page, staff who was personally served should indicate the date and time of service and initial. An Attorney General's Office (AGO) referral will be prepared on the DAA's behalf.

General Legal Requests

- Lease or rental agreement review and development
- Contract review and drafting
- Contract termination or default notices
- Debt or rent collection letters
- Attending closed sessions for: Litigation, Real Estate or Personnel Matters
- Liaison with EEO Office investigators
- Serves as the Board's liaison to the Department of General Services in real property acquisition and leasing matters
- Assistance with Bagley-Keene Open Meeting Law
- Development and review of Board Meeting notices and agendas
- Conflict of Interest analysis and Form 700

Processing Public Records Act Requests

- Immediately forward any request for documents to the Legal Office general mailbox at CDFA.LegalOffice@cdfa.ca.gov
- Document review and redaction of confidential information as permitted by law
- Preparing responses to and communicating with the requester and release of documents to meet statutory deadlines



Procedure for Requesting Services

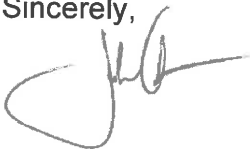
If you need legal assistance, requests must be submitted as follows:

Legal services are to be submitted to John Quiroz at john.quiroz@cdfa.ca.gov or Mike Francesconi at mike.francesconi@cdfa.ca.gov, including all supporting documentation, any background information on the matter, the specific services desired, and the date by which an answer is necessary.

Fairs and Expositions Branch reviews and, if appropriate, forwards to the Legal Office for assignment. Response time will vary based on the complexity of the legal issues involved, but generally within 30-45 days. Requests may be expedited if the request involves a legal urgency, such as a quickly approaching statutory or contractual deadline. Upon receipt of the legal request from the Fairs and Expositions Branch, staff counsel will contact the designated point of contact to discuss details and information. If you have an issue that requires immediate attention, please call the Fairs and Expositions Branch at 916-999-3000.

Finally, please be assured that all information, documents, and communications regarding your legal requests between the DAA, Fairs and Expositions Branch staff, and the Legal Office are protected by attorney-client privilege and should be maintained as confidential. Maintain all communications and files pertaining to your legal request or pending litigation in a separate folder marked "Confidential" to avoid any inadvertent disclosure to a third-party. Never forward or share attorney communications or memorandums without first getting permission from counsel.

Sincerely,



John Quiroz, Chief
Fairs & Expositions Branch

cc: CDFA Legal Office



October 18, 2021

Don Ales, CEO
Gold Country Fair & Event Center
PO Box 5527
Auburn, CA 95604

Dear Don,

In an effort to assist our members with their budget preparation each fall, we do preliminary analyses of the General Liability and Workers' Compensation risk pool programs in order to provide estimated fees for the upcoming coverage year. At the October 6, 2021, meeting, the CFSA Board of Directors reviewed the data and staff recommendations directing us to not increase base fees in either program for the 2022 coverage year.

We were so hopeful this time last year that things would get "back to normal" for our fairs in 2021 and as you all know this has not been the case. We are in the same position looking toward 2022 as the end of the impacts of the COVID pandemic remains elusive. The biggest impact on the risk pools over the last two years has been a decline in member payroll. Our Workers' Compensation risk pool revenue is based on member payroll and we experienced a \$1.5 million decrease in fees in 2020 (we passed on our excess insurance saving from the impact of COVID on to our members) and another \$800,000 decrease in 2021. Workers' Compensation claims were down in 2020 as can be expected, however, they are on the climb in 2021.

Yet with so many unknowns remaining, we are following our process from last year by using the fair's estimated 2021 payroll and increasing it by 25% to forecast increased activity and payroll in 2022 for our estimated fees in 2022. We will true these figures up as we do every year once we get the actuary report and actual 2021 payroll figures next spring. This pool will right itself once payroll returns to traditional levels, hopefully, in 2022 or 2023.

Included with this letter you will find the Fee Assessment Worksheet for the General Liability and Workers' Compensation risk pool programs, with your 2022 estimated fees.

1776 TRIBUTE ROAD, SUITE 100
SACRAMENTO, CA 95815
PHONE: (916) 921-2213 | FAX: (916) 646-1238

WWW.CFSA.ORG

Please read your fee worksheets carefully and should you have any questions, please contact CFSA Chief Financial Officer Raechelle Gibbons at 916/263-6143 or rgibbons@cfsa.org.

We thank you for your program participation as we continue on this journey together of protecting the invaluable community services that California fairs provide.

Sincerely,

A handwritten signature in black ink, appearing to be 'Rebecca', with a long horizontal flourish extending to the right.

Rebecca Desmond
Executive Director

Fee Assessment
Estimated W-3 payroll & Min. Wage Increase on Volunteers
Workers' Compensation Fee Calculation for Calendar Year 2022

20th DAA, Gold Country Fair

2021 Estimated Medicare Wages	Form W-3 2021 (payroll estimates from members)	235,916.00
2021 Volunteers	Hours x Minimum Wage (new \$15.00 for 2022)	2,505.00
2022 Total Payroll estimated	Wages + Volunteers (estimated by fair + 25% for 2022)	297,400.00
2022 Base Fee	Total Payroll x 6.1%/6.3% Rate	18,141.40
Capped Losses	January 1, 2016 - December 31, 2020	1,069.19
Cumulative Fees Paid	January 1, 2016 - December 31, 2020	82,065.68
Modification Ratio	85% to 170% Per Modification Rate Table	90%
2022 Estimated Modified Fee	Base Fee x Modification Rate	16,327.26
2021 Estimated Payroll	From 2021 Fee Worksheet based on 2021 W-3	235,916.00
Actual vs. Estimated	Actual 2021 Payroll - PY Estimated 2021 Payroll	2,505.00
2021 Fee at 6.1%/6.3%	(Actual - Estimated) x 6.1%/6.3% Rate	152.81
2021 Modification Ratio	From 2021 Fee Worksheet	90%
2021 Adjustment to Actual	2021 Estimated versus 2021 Actual	137.52
2022 Total Estimated Fee	Modified Fee + or - 2021 Adjustment	16,464.78
2021 Fee	Comparison To Last Year's Fee	12,951.79

PAYMENT PLANS

Any questions please call Raechelle Gibbons at 916-263-6143 or email address: rgibbons@cfsa.org

1 Lump-Sum Payment:

2022 Estimated Workers' Compensation Fee	\$16,464.78
Less payment discount (1% if lump sum payment is received by January 25, 2022)	(\$164.65)
TOTAL LUMP SUM FEE WITH DISCOUNT PAID JAN.25, 2022	\$16,300.14

2 12 Monthly Installment Payment Plan:

2022 Estimated Workers' Compensation Fee	\$16,464.78
12 MONTH INSTALLMENTS JANUARY-DECEMBER 2022	\$1,372.07
(6 installments Jan-June 2022 at Estimated Fees & 6 installments July-Dec 2022 at True Up Fees)	

Fee Assessment
Estimated Fee 2022
General Liability Fee Calculation for Calendar Year 2022

20th DAA, Gold Country Fair

Your Base Fee (2022)	Same for each Fair in your class	23,498.54
Losses	Losses from 2016 - 2020	10,370.45
Capped Losses	Capped Losses from 2016 - 2020	10,370.45
Fees Paid	Fees Paid from 2016 - 2020	91,757.48
2022 Estimated Modification Ratio	Modification Ratio	100%
2022 Estimated Liability Fee	Base Fee x Modification Rate	23,498.54
2021 Liability Fee	For comparison only	23,498.54
2021 Modification Ratio	For comparison only	100%
2022 Auto Fee	Optional Auto Liability Insurance (non-profits)	0.00

PAYMENT PLANS

Any questions please call Raechelle Gibbons at 916-263-6143 or email address: rgibbons@cfsa.org

 1

Lump-Sum Payment:

2022 Estimated General Liability Fee	\$23,498.54
Less payment discount (1% if lump sum payment is received by January 25, 2022)	(\$234.99)
TOTAL LUMP SUM FEE WITH DISCOUNT PAID JAN. 25, 2022	\$23,263.55

 2

12 Monthly Installment Payments:

2022 Estimated General Liability Fee	\$23,498.54
12 MONTH INSTALLMENTS JANUARY-DECEMBER 2022	\$1,958.21

(12 payments are due the 25th of each month beginning January '22 thru December '22)

Draft 4

OPERATING BUDGET

20th DISTRICT AGRICULTURAL ASSOCIATION

Conducting The Gold Country Fair

Placer COUNTY

at Auburn, California

For the period of January 1, 2022 to December 31, 2022

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
TOTAL NET RESOURCES, JANUARY 1:					
Unrestricted net resources		\$643,977	\$1,415,021	\$1,163,944	\$2,732,874
Unrestricted Net Position - Pension/OPEB		(\$529,411)	(\$529,411)	(386,011)	(386,011)
Restricted resources				0	0
Investment in Capital Assets, Net of Related Debt			1,120,667	1,120,677	745,236
Subtotal (Total Net Resources)		114,566	2,006,277	1,898,610	3,092,098
RESOURCES ACQUIRED:					
Operating Revenues (From Page 2)		524,150	1,352,670	1,323,101	1,339,275
State (Local/Base) Allocations (to Page 2):	31200	224,109	42,009	752,452	42,009
Training Allocation & Other Fiscal & Admin Assistance (F&E)	31300				
Capital Project Reimbursement Funds (from Sched 8A)	31900	14,650	341,150	36	0
One-time Revenue Sources (fire camp, sale of property, capital project au	32500				
Contributions from Other Gov't (non-F&E) Sources (to Page 2)	33000				
Other (e.g., Perf Rating used for oper.) (to Page 2)	34000				
TOTAL RESOURCES ACQUIRED		762,909	1,735,829	2,075,639	1,381,284
TOTAL RESOURCES AVAILABLE		877,475	3,742,106	3,974,249	4,473,302
RESOURCES APPLIED:					
Operating Expenditures (From Page 2)		698,734	829,105	822,151	903,301
Other Operating Expenditures (e.g. Audit Adjustments)					
Subtotal - Operating Expenditures (Excluding Depreciation)		698,734	829,105	822,151	903,301
Depreciation Expense (From Page 10)	90000	54,526	60,000	60,000	62,000
Pension Expense (From Page 10)	96000	0	0	0	0
OPEB Expense (From Page 10)	96001	0	0	0	0
TOTAL RESOURCES APPLIED		753,260	889,105	882,151	965,301
TOTAL NET RESOURCES, DECEMBER 31:					
Unrestricted Net Resources Available for Operations		\$124,216	\$2,853,001	\$3,092,098	\$3,508,081
Unrestricted Net Position - Pension/OPEB		(467,050)	1,929,231	2,732,874	2,806,856
Restricted Net Resources	29400	(529,411)	(529,411)	(386,011)	(386,011)
Investment in Capital Assets (From Schedule 7)		1,120,677	1,453,181	745,236	1,087,236
Subtotal (Should equal Total Net Resource Figure above)		\$124,216	\$2,853,001	\$3,092,098	\$3,508,081
Reserve Percentage		-66.8%	232.7%	332.4%	310.7%

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
Gold Country Fair					
OPERATING REVENUES:					
Admissions to Grounds	41000		\$207,000	\$245,893	\$220,000
Commercial Space	41500		32,400	30,262	32,400
Carnival	42100		94,000	137,678	120,000
Concessions	42200		78,000	98,845	55,000
Exhibits	43000		7,545	9,020	9,500
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000		16,000	25,869	24,000
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	6,621	109,000	229,239	148,125
Miscellaneous Non-Fair Programs	47005	24,934	23,000	5,024	
Interim Revenue	48000	296,586	506,500	534,756	495,000
Prior Year Revenue Adjustments	49000	27,784		2,400	
Other Operating Revenue	49500				
TOTAL OPERATING REVENUES (to Page 1)		524,150	1,352,670	1,323,101	1,339,275
OPERATING EXPENDITURES:					
Administration	50000	399,521	334,901	312,898	379,817
Maintenance & General Operations	52000	255,125	245,254	284,405	299,175
Publicity	54000	2,205	15,000	11,541	10,000
Attendance Operations	56000		13,000	12,820	13,000
Miscellaneous Fair	57000	3,497	27,000	12,481	19,500
Miscellaneous Non-Fair Programs	57005	23,448	36,250	39,591	25,309
Premiums	58000	1,152	6,500	15,256	10,500
Exhibits	63000	4,400	13,000	19,686	16,000
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment	66000		138,200	126,819	130,000
Motorized Racing	66109				
Interim Entertainment	66009				
Equipment (Funded by Fair)	72300				
Prior Year Expense Adjustments	80000	9,386		(13,346)	
Cash (over/under)	85000				
Other Operating Expense	94000				
TOTAL OPERATING EXPENDITURES (to Page 1)		698,734	829,105	822,151	903,301
NET OPERATING PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION, OPEB					
		(174,584)	523,565	500,950	435,974
Depreciation Expense	90000	54,526	60,000	60,000	62,000
Pension Expense	96000				
OPEB Expense	96001				
NET OPERATING PROFIT/(LOSS) AFTER DEPRECIATION, PENSION, OPEB		(229,109)	463,565	440,950	373,974
LOCAL (BASE) ALLOCATION - (From Page 1)	31200	224,109	42,009	752,452	42,009
OTHER FUNDS - ACCT. #313, #325, #330, #340 (From Page 1)					
UTILIZATION OF UNRESTRICTED NET RESOURCES (if applicable)					
NET PROFIT/(LOSS) BEFORE DEPRECIATION & PENSION, OPEB		\$49,526	\$565,574	\$1,253,402	\$477,983
NET PROFIT/(LOSS) AFTER DEPRECIATION & PENSION, OPEB		(\$5,000)	\$505,574	\$1,193,402	\$415,983

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010		200,000	245,893	220,000
Discounted Fair Admissions	41020		7,000		
TOTAL ADMISSIONS REVENUE	41000	0	207,000	245,893	220,000
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510		16,200	9,858	14,000
Inside Commercial Space	41520		16,200	20,404	18,400
TOTAL COMMERCIAL SPACE REVENUE	41500	0	32,400	30,262	32,400
CARNIVAL REVENUE:					
Carnival	42100		70,000	125,879	100,000
Carnival: Pre-Sale	42110		24,000	11,799	20,000
TOTAL CARNIVAL REVENUE	42100	0	94,000	137,678	120,000
CONCESSIONS REVENUE:					
Food Concessions	42200		78,000	98,845	55,000
Non-Food Concessions	42300				
TOTAL CONCESSIONS REVENUE	42200	0	78,000	98,845	55,000
EXHIBITS REVENUE:					
Entry Fees	43100		7,500	9,005	9,500
Donated & Sponsored Awards	43200				
Advertising in Premium Book	43300				
Other (Explain)	43400		45	15	
TOTAL EXHIBITS REVENUE	43000	0	7,545	9,020	9,500
HORSE SHOW REVENUE:					
Admissions	44100				
Entry and Stake Fees	44200				
Donations for Special Prizes	44300				
Stall Fees	44400				
Program Sales	44500				
Other (Explain)	44600				
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100				
Track Commissions & Breakage	45200				
Program Sales	45300				
Concessions	45400				
Other (Explain)	45500				
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022	
SATELLITE WAGERING REVENUE:						
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0	
FAIR ATTRACTIONS REVENUE:						
Rodeo Admissions	46100					
Queen Pageant Admissions	46200					
4 Wheel-Drive Pull Admissions	46300					
Destruction Derby Admissions	46400		16,000	25,869	24,000	
Performances Admissions	46500					
Other Admissions (Explain)	46600					
TOTAL FAIR ATTRACTIONS REVENUE	46000	0	16,000	25,869	24,000	
MOTORIZED RACING REVENUE:						
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0	
INTERIM ATTRACTIONS REVENUE:						
Performance Admissions	46209					
Other Admissions (List)	46309					
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0	
MISCELLANEOUS FAIR REVENUE:						
Parking	47100		20,000	25,768	26,000	
Fair Program Revenue	47200					
Utility Fee Reimbursement	47300	2,490	12,000	1,772	2,000	
Exhibit Guide Revenue	47400					
Stall Rentals (Fairtime)	47500					
Camping Fees (Fairtime)	47700					
Other (Explain)	47800	131	2,000	-4,451	125	
Sponsorships	47900	4,000	75,000	206,150	120,000	
TOTAL MISCELLANEOUS FAIR REVENUE	47000	6,621	109,000	229,239	148,125	
MISCELLANEOUS NON-FAIR PROGRAMS:						
Admissions	47105	10,970	11,000			Crab Feed
Commercial Exhibits	47205	3,035				Drive-In
Concessions	47305	1,130				Drive-In
Exhibits	47405					
Other (Explain)	47505	9,799	12,000	5,024		Famers Market
TOTAL MISC. NON-FAIR PROGRAMS	47005	24,934	23,000	5,024	0	

Detail of Revenues

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
INTERIM REVENUE:					
Rental of Buildings	48100	131,636	175,000	146,646	175,000
Grounds Rentals	48200	61,799	170,000	210,431	170,000
Equipment Rentals	48300	1,344	10,000	3,250	2,000
Concessions Revenue	48400		8,500		
Utility Fee Reimbursement	48500	12,657	14,000	28,378	20,000
Interim Parking Revenue	48600	86,239	115,000	142,975	125,000
Other Interim Revenue (List)	48700	2,911	14,000	3,077	3,000
TOTAL INTERIM REVENUE	48000	296,586	506,500	534,756	495,000
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:					
	49000	27,784		2,400	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	872	1,225	115	250
Donations/Sponsorships (general)	49520	99,874	15,000	4,000	15,000
Other (Explain)	49530	53,411			
Gain on Sale of Asset	49540				
OTHER OPERATING REVENUE:	49500	14,068	13,000		
In Kind Donation	49700		250,000		220,000
TOTAL OTHER OPERATING REVENUE	49500	168,225	279,225	4,115	235,250

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	141,980	94,862	94,862	147,456
Salaries & Wages - Temporary	50200	29,152	32,400	39,210	32,400
Compensated Absences Expense	50300	-1,039	12,439		8,732
Employee Benefits - Employer's Share	50310	119,409	72,000	72,000	88,800
Payroll Taxes	50320	17,872	15,500	15,000	12,000
Worker's Compensation Insurance	50330	17,714	12,000	14,522	16,465
Professional Services (Contractual)	50400	10,748	10,000	10,567	10,000
Director's Expense	50500	160	3,500	704	3,500
Traveling/Training Expense - Employees	50600	-2,431	2,000		2,000
Office Supplies and Expense	50700	7,604	14,000	18,317	14,000
Telephone and Postage	50800	21,033	16,500	9,623	10,000
Dues and Subscriptions	50900	7,059	4,000	4,236	4,000
Insurance (General Liability)	51000	10,281	24,700	24,700	16,465
Other (Explain)	51100				
Unemployment Insurance (Non-reimbursed)	51200	11,095	5,000	0	
Audit Expense	51300	3,750	4,000	7,400	9,000
Bank Charges	51500	5,132	12,000	1,758	5,000
TOTAL ADMINISTRATION EXPENSE	50000	399,521	334,901	312,898	379,817
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	60,358	54,654	17,882	49,200
Salaries & Wages - Temporary	52200	10,771	5,400	28,010	36,000
Employee Benefits	52210	9,216	8,200	2,700	
Payroll Taxes	52220				
Worker's Compensation Insurance	52230				
Professional Services (Contractual)	52300	8,169	4,000	34,916	32,000
Rental - Land & Buildings	52400		4,500	4,932	5,000
Rental - Maintenance Equipment	52500	802	2,500		2,500
Rental - Public Address & Intercom	52600				
Temporary Internet	52850	1,561	1,000	8,438	5,600
Light, Heat, Water and Power	52800	118,875	95,000	137,063	118,875
Maintenance of Equipment - Supplies & Expenses	52900	19,045	25,000	25,114	23,000
Maint. of Bldgs. & Grounds- Supplies & Expenses	53000	14,643	20,000	19,613	15,000
Trash Removal, Clean up (Contractual)	53100	10,551	18,000	5,736	12,000
Other (Explain)	53200	1,135	5,000		
Special Repairs & Maintenance (List)	53300		2,000		
TOTAL MAINTENANCE EXPENSE	52001	255,125	245,264	284,405	299,175

Could increase depending upon needing insurance

Detail of Expenditures

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100				
Salaries & Wages - Temporary	54101				
Employee Benefits	54110				
Payroll Taxes	54120				
Worker's Compensation Insurance	54130				
Professional Services (Contractual)	54200		1,000	220	
Supplies and Expense	54300				
Advertising	54400	2,205	14,000	11,321	10,000
Promotional Expense	54500				
Public Relations Expense	54600				
Pre-Fair Events	54700				
Other (Explain)	54800				
TOTAL PUBLICITY EXPENSE	54000	2,205	15,000	11,541	10,000
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100				
Salaries & Wages - Temporary	56101		9,000	9,270	9,000
Employee Benefits	56110				
Payroll Taxes	56120				
Worker's Compensation Insurance	56130				
Professional Services (Contractual)	56200		4,000	3,550	4,000
Supplies and Expense	56300				
Other (Explain)	56400				
TOTAL ATTENDANCE OPERATIONS	56000	0	13,000	12,820	13,000
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100		9,000	8,442	9,000
Parking Lot - Salaries & Wages - Permanent	57101				
Parking Lot - Salaries & Wages - Temporary	57102				
Program Expense	57200	3,047	4,000	497	2,500
Utility Fees	57300				
Exhibit Guide	57400				
Stall Expense	57500				
Sponsorships	57700		4,000	238	4,000
Other (Explain)	57800	321	10,000	571	1,000
Commercial Exhibits & Concessions	57900	129		2,733	3,000
TOTAL MISCELLANEOUS FAIR	57000	3,497	27,000	12,481	19,500
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105				
Salaries & Wages - Temporary	57106				
Employee Benefits	57115				
Payroll Taxes	57125				
Worker's Compensation Insurance	57135				
Supplies & Expense	57205	19,200	10,000	1,732	1,000
Other - Interim Parking Expense	57515	2,193	20,000	14,187	10,000
Attendance	57405	500	1,250		
Professional Services	57605			1,750	2,000
Advertising	57705	1,556	5,000	21,923	12,309
TOTAL MISC. NON-FAIR PROGRAMS	57005	23,448	36,250	39,591	25,309

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	8	4,000	11,869	7,500
Trophies, Medals, Ribbons	58200	2,420	2,500	3,387	3,000
Sponsored Cash Awards	58300				
Sponsored Trophies, Medals, Ribbons	58400	-1,277			
Other Awards (Explain)	58500				
TOTAL PREMIUM EXPENSE	58000	1,152	6,500	15,256	10,500
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100				
Salaries & Wages - Temporary	63101				
Employee Benefits	63110				
Payroll Taxes	63120				
Worker's Compensation Insurance	63130				
Judges (Contractual)	63200	2,000	5,000	7,865	7,000
Professional Services - Other (Contractual)	63300		6,000	9,977	6,000
Supplies and Expense	63400		2,000	717	1,000
Tent & Booth Rental	63500				
Decorations	63600				
Other (Explain)	63700	2,400		1,128	2,000
TOTAL EXHIBITS EXPENSE	63000	4,400	13,000	19,686	16,000
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100				
Salaries & Wages - Temporary	64101				
Employee Benefits	64110				
Payroll Taxes	64120				
Worker's Compensation Insurance	64130				
Judges (Contractual)	64200				
Professional Services - Other (Contractual)	64300				
Supplies and Expense	64400				
Cattle Fees	64500				
Other (Explain)	64600				
Tent & Booth Rental	64610				
Decorations	64620				
Cash Awards	64710				
Trophies, Medals, Ribbons	64720				
Sponsored Cash Awards	64730				
Sponsored Trophies, Medals, Ribbons	64740				
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
TOTAL EQUIPMENT EXPENSE	72300	0	0	0	0
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	9,386		(13,346)	
Bad Debt Expense	80020				
PRIOR YEAR EXPENDITURE	80000	9,386	0	(13,346)	0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Souvenir Sales	85200				
Merchandise Sales	85500				
Other (Explain)	85900				
CASH (OVER)/UNDER	85000	0	0	0	0
DEPRECIATION EXPENSE: (From: Sch 7 / To: Pg. 1)					
	90000	54,526	60,000	60,000	62,000
*PENSION EXPENSE: (To: Pg. 1)					
	96000			0	0
*OPEB EXPENSE: (To: Pg. 1)					
	96001			0	0
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010				
Other Expenses					
TOTAL OTHER OPERATING EXPENSE	94000	0	0	0	0

Detail of Expenditures

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100				
Salaries & Wages (Pari-Mutuel)	65200				
Employee Benefits	65210				
Payroll Taxes	65220				
Worker's Compensation Insurance	65230				
Professional Services (Contractual)	65300				
Supplies and Expense	65400				
Rental - Totalisator Equipment	65600				
Rental - Other Equipment	65700				
Other (Explain)	65800				
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66100				
Salaries & Wages - Temporary	66101				
Employee Benefits	66110				
Payroll Taxes	66120				
Worker's Compensation Insurance	66130				
Professional Services (Contractual)	66200		62,000	46,780	52,000
Supplies and Expense	66300		200	4,024	4,000
Rodeo	66400				
Grounds Entertainment	66500		50,000	64,615	62,000
Grandstand Entertainment	66600		20,000	11,400	12,000
Other (Explain)	66700		6,000		
TOTAL FAIR ENTERTAINMENT	66000	0	138,200	126,819	130,000
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208				
Salaries & Wages - Temporary	66209				
Employee Benefits	66219				
Payroll Taxes	66229				
Worker's Compensation Insurance	66239				
Supplies & Expense	66309				
Concerts (List)	66609				
Other (Explain)	66809				
TOTAL INTERIM ENTERTAINMENT	66009	0	0	0	0

Variance Report **Automatically prepared**

	Acct. No.	Budgeted vs.		2021 Budgeted	2021 Estimated	2022 Proposed	Estimated vs.	
		Estimated Fluctuation					Proposed Fluctuation	
		\$ Change	% Change				\$ Change	% Change
OPERATING REVENUES:								
Admissions to Grounds	41000	\$38,893	18.8%	\$207,000	\$245,893	\$220,000	(\$25,893)	-10.5%
Commercial Space	41500	(2,138)	-6.6%	32,400	30,262	32,400	2,138	7.1%
Carnival	42100	43,678	46.5%	94,000	137,678	120,000	(17,678)	-12.8%
Concessions	42200	20,845	26.7%	78,000	98,845	55,000	(43,845)	-44.4%
Exhibits	43000	1,475	19.5%	7,545	9,020	9,500	480	5.3%
Horse Show	44000		#DIV/0!					#DIV/0!
Horse Racing (Live)	45000		#DIV/0!					#DIV/0!
Satellite Wagering	45005		#DIV/0!					#DIV/0!
Fair Attractions	46000	9,869	61.7%	16,000	25,869	24,000	(1,869)	-7.2%
Motorized Racing	46109		#DIV/0!					#DIV/0!
Interim Attractions	46009		#DIV/0!					#DIV/0!
Miscellaneous Fair	47000	120,239	110.3%	109,000	229,239	148,125	(81,114)	-35.4%
Misc. Non-Fair Programs	47005	(17,976)	-78.2%	23,000	5,024		(5,024)	-100.0%
Interim Revenue	48000	28,256	5.6%	506,500	534,756	495,000	(39,756)	-7.4%
Prior Year Revenue Adj	49000	2,400	#DIV/0!		2,400		(2,400)	-100.0%
Other Operating Revenue	49500	(275,110)	-98.5%	279,225	4,115	235,250	231,135	5616.9%
TOTAL OPERATING REVENUES		(29,569)	-2.2%	1,352,670	1,323,101	1,339,275	16,174	1.2%
OPERATING EXPENDITURES:								
Administration	50000	(22,003)	-6.6%	334,901	312,898	379,817	66,919	21.4%
Maintenance & Gen Ops	52000	39,151	16.0%	245,254	284,405	299,175	14,770	5.2%
Publicity	54000	(3,459)	-23.1%	15,000	11,541	10,000	(1,541)	-13.4%
Attendance Operations	56000	(180)	-1.4%	13,000	12,820	13,000	180	1.4%
Miscellaneous Fair	57000	(14,519)	-53.8%	27,000	12,481	19,500	7,019	56.2%
Misc. Non-Fair Programs	57005	3,341	9.2%	36,250	39,591	25,309	(14,282)	-36.1%
Premiums	58000	8,756	134.7%	6,500	15,256	10,500	(4,756)	-31.2%
Exhibits	63000	6,686	51.4%	13,000	19,686	16,000	(3,686)	-18.7%
Horse Show	64000		#DIV/0!					#DIV/0!
Horse Racing (Live)	65000		#DIV/0!					#DIV/0!
Satellite Wagering	65005		#DIV/0!					#DIV/0!
Fair Entertainment Expense	66000	(11,381)	-8.2%	138,200	126,819	130,000	3,181	2.5%
Motorized Racing	66109		#DIV/0!					#DIV/0!
Interim Entertainment Exp	66009		#DIV/0!					#DIV/0!
Equipment (Funded by Fair)	72300		#DIV/0!					#DIV/0!
Prior Year Expense Adj	80000	(13,346)	#DIV/0!		(13,346)		13,346	-100.0%
Cash (over/under)	85000		#DIV/0!					#DIV/0!
Depreciation	90000			60,000	60,000	62,000	2,000	3.3%
Other Operating Expense	94000		#DIV/0!					#DIV/0!
TOTAL OPERATING EXPENDITURES		(6,954)	-0.8%	889,105	882,151	965,301	83,151	9.4%
NET EFFECT		(\$22,615)	-4.9%	\$463,565	\$440,950	\$373,974	(\$66,977)	0

**Exhibit I
BUDGET VARIANCE EXPLANATION**

Fair Organization:

	Accounts	Budgeted 2021 to Estimated 2021	Estimated 2021 to Proposed 2022
41000	Admissions		
41500	Commercial		
42100	Carnival		
42200	Concessions		
43000	Exhibits		
44000	Horse Show		
45000	Horse Racing		
45005	Satellite Wagering		
46000	Fair Attractions		
46009	Interim Attractions		
46109	Motorized Racing		
47000	Misc. Fair		
47005	Misc. Non-Fair		
48000	Interim		
49000	PY Revenue Adj.		
49500	Other Ops Rev		
50000	Administration		
52000	Maintenance/Gen. Ops		
54000	Publicity		
56000	Attendance Ops		
57000	Misc. Fair		
57005	Misc. Non-Fair		
58000	Premiums		
63000	Exhibits		
64000	Horse Show		
65000	Horse Racing		
65005	Satellite Wagering		
66000	Fair Entertainment		
66109	Motorized Racing		
66009	Interim Entertainment		
72300	Equipment		
80000	PY Expense Adj.		
85000	Cash (over/under)		
90000	Depreciation Expense		
94000	Other Operating Expense		

Permanent Positions on Roster for 2022

Filled, Vacant, and Proposed

ACCT. NO.	Expenditure Classification CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
50100	CEO Fair Manager	1/8/2017	12	8,840.00	mon		106,080
50100	SSA	12/1/2021	12	3,448.00	mon		41,376
52100	Senior Maintenance Worker	12/1/2021	12	4,100.00	mon		49,200

Temporary Positions Proposed for 2022

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last Year	This Year	No.	Unit	Amount	Per Unit	Detail	Account Totals
		50200	Staff Support	1	1	1800	hrs	18.00	hr
52200	Maintenance Support	0	2	1000	hrs	18.00	hr		36,000

Proposed 2022 Contractual Professional Services

ACCT. NO.	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours, days, months)		Amount Budgeted	
			Number	Unit Rate	Detail	Account
						Totals
63200	Judges	9		varies		7,000
63300	Exhibit Clerk			varies		6,000

**PROPERTY, PLANT & EQUIPMENT
PROPOSED ACQUISITIONS & DISPOSITIONS**

Gold Country Fair
(Legal Name of Fair)

Auburn
(Location)

	Estimated 2021	Proposed 2022
PROPERTY, PLANT & EQUIPMENT (PP&E), January 1:	\$3,690,749	\$3,770,749
ACQUISITIONS OF FIXED ASSETS:		
Land	0	0
Buildings & Improvements:		
Major Maintenance (MMP) Projects	0	0
ADA Projects	0	0
Building Improvements	0	0
Land Improvements	80,000	412,000
New Construction	0	0
Construction in Progress	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL ACQUISITIONS OF FIXED ASSETS	80,000	412,000
TOTAL PP&E BEFORE DISPOSITIONS & DEPRECIATION	3,770,749	4,182,749
DISPOSITION OF FIXED ASSETS (Salvaged, Sold, etc.):		
Land	0	0
Buildings & Improvements	0	0
Equipment	0	0
Other Fixed Assets	0	0
Other:	0	0
TOTAL DISPOSITIONS OF FIXED ASSETS	0	0
PP&E BEFORE DEPRECIATION, December 31	3,770,749	4,182,749
DEPRECIATION:		
Accumulated Depreciation, January 1	2,965,513	3,025,513
Less A/D on Dispositions of Fixed Assets above		
Annual Depreciation Expense (from page 10)	60,000	70,000
Accumulated Depreciation, December 31	3,025,513	3,095,513
PP&E, NET OF DEPRECIATION, December 31	745,236	1,087,236
LONG-TERM DEBT (ASSOCIATED WITH FIXED ASSETS)	0	0
INVESTMENT IN CAPITAL ASSETS, DECEMBER 31: (to page 1)	\$745,236	\$1,087,236

NOTE: Enter all numbers as a positive.

**NON-FAIR FUNDS RECONCILIATION
FOR CAPITALIZED PROJECTS**

Gold Country Fair
(Legal Name of Fair)

	Account Number	Estimated 2021	Proposed 2022
SUMMARY: January 1 to December 31			
PRIOR YEAR RESOURCES RECEIVED (Reclassified as CY Revenue)		\$0	\$0
RESOURCES ACQUIRED (Both cash rec'd & funds held outside of fair)			
Revenue Generating Funds	31900		
Major Maintenance (MMP) Funds	31900		
ADA Funds	31900		
Infrastructure Matching Grants Fund	31900		
Infrastructure Loan Program	31900		
Replenishment Fund (Investment Capital)	31900		
Environmental Investment Program	31900		
Urgent Needs Fund	31900		
Flex Capital Funds (Used for capitalized assets only)	31900		
Grants from Outside Entities	31900		
Other (Specify)	31900		
TOTAL RESOURCES		0	0
RESOURCES APPLIED (Run through Fair's accounting system) :			
Construction in Progress	19000		
Land	19100		
Buildings & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Run Through Fair's Books		0	0
RESOURCES APPLIED (Paid directly by Non-Fair Entity)			
Construction in Progress	19000		
Land	19100		
Building & Improvements	19200		
Equipment	19300		
Leasehold Improvements	19400		
Other (Specify)			
TOTAL Non-Fair Funds Paid Directly by Non-Fair Entity		0	0
FUNDS REMAINING (Show as Deferred Revenue)		\$0	\$0

SUMMARY OF SATELLITE WAGERING

SW-1

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
SATELLITE WAGERING REVENUE :					
Admissions - General and Season	45115				
- VIP Area	45125				
Track Commissions (2%, .6%, etc.)	45205				
Program Sales	45305				
Concessions	45405				
Parking	45505				
Novelties/Souvenirs	45605				
Comcheck	45705				
Promotional and Advertising	45805				
Other - Sponsor revenue	45915				
- Impact Fees	45925				
- Miscellaneous (Explain)	45935				
- Reimbursement (Explain)	45945				
Prior Year Revenue Adjustment	49005				
TOTAL (Forward to Page 4)	45005	0	0	0	0
SATELLITE WAGERING EXPENSE:					
Labor Costs	65105				0
Employee Benefits	65115				
Payroll Taxes	65125				
Worker's Compensation Insurance	65135				
Travel/Training	65205				
Management Time	65315				
Professional Services & Contracts	65325				
Equipment Replacement Fund and/or Sinking Fund	65405				
Publicity and Marketing	65505				
Supplies & Expense - General (office, janitorial & maint)	65615				
- Programs, Concessions, Parking	65625				
Leases and/or Rentals	65705				
Fuel & Utilities	65805				
CHRB /CARF/Impact Fees	65905				
Other (Explain)	65915				
Prior Year Expenditure Adjustment	80005				
Cash Over/Under	85005				
TOTAL (Forward to Page 9)	65005	0	0	0	0
NET EFFECT		\$0	\$0	\$0	\$0

Satellite Wagering Labor Detail

SW-2

Gold Country Fair

	FULL TIME		PART TIME (PI) WITH BENEFITS		PART TIME (119 day) WITHOUT BENEFITS		CONTRACT		TOTALS	
	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT
Satellite Facility Supervisor									0	0
Asst. Satellite Facility Supervisor									0	0
Satellite Facility Adm./Prog. Clerks									0	0
Satellite Facility Janitors									0	0
Satellite Facility Security Guards									0	0
Satellite Facility Parking Attendant									0	0
Publicity and Marketing									0	0
Operations									0	0
Overtime									0	0
Other (List)									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
Sub-Total Labor Only		0		0		0		0		0
Employee Benefits										0
TOTAL SATELLITE WAGERING LABOR	0	0	0	0	0	0	0	0	0	0

Summary of Motorized Racing (Fair-produced)

MR

	Acct. No.	Actual 2020	Budgeted 2021	Estimated 2021	Proposed 2022
MOTORIZED RACING REVENUES:					
Admissions					
Concessions					
Parking					
Sponsorships (List)					
Advertising Sales					
Reimbursements					
Prior Year Revenue Adjustment					
Other (List)					
TOTAL (Carries to Page 4)	46109	0	0	0	0
MOTORIZED RACING EXPENDITURES:					
Labor Costs					0
Supplies & Expense					
Publicity and Marketing					
Attendance					
Miscellaneous					
Prizes					
Leases and /or Rentals					
Fuel & Utilities					
Prior Year Expenditure Adjustment					
Cash over/under					
Other (List)					
TOTAL (Carries to Page 9)	66109	0	0	0	0
NET EFFECT					
		0	0	0	0
Number of Racing Days					
Total Number of Races					

Motorized Racing Labor Detail

MRL

	FULL TIME		PART TIME WITH BENEFITS		PART TIME WITHOUT BENEFITS		CONTRACT		TOTALS	
	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT	#	AMOUNT
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
									0	0
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									0	0
									0	0
									0	0
TOTAL MOTORIZED RACING	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00



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: ArtsFest 2022

Event Date(s) Requested: Saturday, April 30, 2022

Organization Name: Arts Council of Placer County

Address: P.O. Box 1267, Rocklin, CA 95677

Phone: 916-209-6778

Fax: n/a

Email: executivedirector@placerarts.org

Webpage: <https://www.placerarts.org/>

Executive Board Members Names: Barbara Burge, Twiana Armstrong-Bryant, Carol Pepper-Kittredge, Janet Nicholson, Gabe Gonzales, Jakob Stevens, Tiffany Walker

Purpose of Organization and Mission: To promote ALL the arts in Placer County

Nonprofit 501(c)(3) Tax ID #: Click here to enter text.94-2888558 **Date:** 10/18/21

Detailed Request: We are requesting a waiver fee for use of the lower Main Lawn, Stage and Clubhouse. We are not requesting a waiver for the dumpster and Cal Fire fees.

Description of Event: We are planning a FREE admission community event, including free participation for vendors, as a celebration of the arts in Placer County. It would take place from 10-5 p.m. We will be collecting "text to donate" donations as a means of fundraising. All funds (100%) raised will go the ACPC Community Arts grants. Over the past four years, we have been able to grant over \$300,000 to these causes. There will also be community groups performing on stage. ACPC will collect no funds from any participants. Vendors will be able to keep 100% of their sales and donations. This is also part of a year-long fundraising effort to help arts organizations begin to recover from the pandemic.

Who will benefit: The public, as a result of a quality arts event, and vendors for the ability to sell their arts-related items. Gold Country Fairgrounds will also benefit from publicity and marketing associated with the reduction in fees, if this request is accepted.

Purpose of Event: To raise funds for arts groups, artists, community groups through the ACOC community arts grants program

How many years have you held this event? New, but similar to previous art-related events presented throughout the community.

Where has this event been held in the past? ACPC does operate the Lions Building the Gold Country Fair, with many of the same vendor participants.

Est. Attendance: 1,500

Number of Vendors: 30-40

Admission and/or fees collected: n/a

Estimated revenue generated: \$2,000

Alcohol served? Possible, will work with Old Town Pizza on Coordination question

Food served? Same as alcohol

Building requested: Armory Placer Sierra Lions Other Lawn, Stage, Clubhouse



Executive Director

10/18/21

Authorized Board Member Signature

Date Submitted