## 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, February 27, 2025 @ 6:00 pm
Clubhouse
1273 High Street, Auburn, CA 95603
Notice and Agenda available on the internet at www.goldcountryfair.com

#### 20th DAA BOARD OF DIRECTORS

Peg Johnson, Chairman Keri Bailey, Vice Chairman Corinn Crowley Eddie Vegaalban Bethel Vercruyssen Doug Houston

#### 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 two (2) minutes or less, and not to exceed twenty (20) minutes total, 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.

#### AMERICANS WITH DISABILITIES ACT

All Board meetings must be accessible to the physically disabled. Any person needing a disability-related accommodation or modification to attend or participate in any Board or Committee meetings, or other Gold Country Fair activities may request assistance by contacting Sonia Del Toro 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. CONSENT CALENDAR: \*\*Action Item\*\*

- A. Approval of Meeting Minutes as written:
  - 1. Board Meeting Minutes dated January 23, 2025
  - 2. Annual Board Meeting Minutes dated January 23, 2025
- 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: 25-06, 25-09, 25-13, 25-15, 25-22, 25-23, 25-28, 25-31, 25-33, 25-36
  - 2. Standard Contracts: 25-03, 25-04, 25-08, 25-09, 25-10, 25-11, 25-12, 25-17, 25-22
  - 3. Fair time Commercial Vendor Contracts: None to Consider
  - 4. Fair time Concession Vendor Contracts: None to Consider
- E. Excusal of Director Absences: None to Consider

#### V. **COMMITTEE REPORTS:**

- A. CEO Report
  - 1. 2025 Crab Feed Recap
  - 2. 2<sup>nd</sup> Annual GCF x SOAR Golf Tournament
  - 3. Safety/Security Challenges
  - 4. Form 700
- B. Executive Committee
- C. Interim Committee
- D. Policy Committee
- E. Buildings and Grounds Committee
- F. Finance Committee
- G. Long-Range Committee
- H. Fair Committee

#### VI. CORRESPONDENCE:

- A. Items provided via email to Directors with copies available at the meeting.
  - 1. PMIA/LAIF Performance Report
  - 2. Statewide Ban on Poultry and Dairy Cattle Exhibitions FAQ 1.29.25
  - 3. F2025-02 2025 State Rules for California Fairs
  - 4. Northern California Construction Training Graduation

#### a. April Board Meeting Date

5. Upcoming Events

#### VII. FINANCIALS:

A. Finance Committee to discuss monthly finance report.

#### VIII. OLD BUSINESS:

A. City of Auburn/Chamber of Commerce - 4<sup>th</sup> of July Status

#### IX. **NEW BUSINESS:**

- A. Fast Fridays Presentation Dave Joiner
- B. McCann Stadium Concession Booth
- C. Capital Project Progress
  - 1. Sutter Building Project
  - 2. Clubhouse Project
- D. 18<sup>th</sup> DAA Employment Opportunity

#### X. MATTERS OF INFORMATION:

- A. CEO Comments
- B. Director/Staff Comments
- C. Board Meeting Dates:
  - 1. Thursday, March 27, 2025
  - 2. Thursday, April 24, 2025
- D. Upcoming Key Activities

#### XI. 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.

#### XII. ADJOURNMENT

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 February 17, 2025

## MINUTES OF ANNUAL MEETING BOARD OF DIRECTORS

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

#### **MEETING DATE & LOCATION**

Thursday, January 23, 2025 @ 6:00 pm
Clubhouse
1273 High Street, Auburn, CA 95603
Notice and Agenda available on the internet at <a href="https://www.goldcountryfair.com">www.goldcountryfair.com</a>

#### PUBLIC COMMENT

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#### **AMERICANS WITH DISABILITIES ACT**

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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

#### III. ROLL CALL OF BOARD MEMBERS

Directors Present: President Johnson, Director Bailey, Director Crowley, Director

Vegaalban, Director Houston Excused: Director Vercruyssen

#### 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. STATE OF THE ASSOCIATION

- A. CEO Ales reports the current State of the Association and states that fair admissions have been consistently flat and plans to offer a few hours of free admission in 2025 to encourage more engagement.
- B. CEO Ales adds that the Demolition Derby was more successful than it's ever been, but it was also more expensive than it's ever been.
- C. CEO Ales reports that building rentals were up about 10% and the ground rentals were down about 10%. CEO Ales emphasizes that there have been some changes in all-ground events that have impacted the numbers.
  - D. CEO Ales emphasizes that the aging infrastructure is still the main challenge.

#### **VI. INSTALLATION OF 2025 OFFICERS**

- A. President Johnson formally installs Keri Bailey as Vice President.
- B. Director Bailey formally installs Peg Johnson as President.

#### VII. ANNUAL RESOLUTIONS

- A. CEO Ales request board approval for the 2025 Annual Resolutions which include an increase in delegated authority from \$20,000 to \$25,000.
- B. Director Houston asks if \$25,000 is enough to be delegated or if the board wishes to exceed that.
  - a. CEO Ales replies that \$25,000 should be sufficient and flexible, while also keeping the record keeping honest.
- C. Director Houston moves to approve the 2025 Annual Resolutions as proposed. Director Crowley to 2nd the motion.
- a. President Johnson asks if there is any further discussion. President Johnson asks all who are in favor of approving the 2025 Annual

#### Resolutions:

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Peg Johnson	X		
Keri Askew Bailey	X		
Bethel Vercruyssen (absent)			
Doug Houston	X		
Corinn Crowley	X		
Eddie Vegaalban	Х		

<sup>1.</sup> Motion to approve the 2025 Annual Resolutions, passes.

#### **VIII. 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 January 9, 2025

### MINUTES OF REGULAR BOARD MEETING

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

#### **MEETING DATE & LOCATION**

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#### 20th DAA BOARD OF DIRECTORS

Peg Johnson, Chairman Keri Bailey, Vice Chairman Corinn Crowley Eddie Vegaalban Bethel Vercruyssen Doug Houston

#### PUBLIC COMMENT

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#### AMERICANS WITH DISABILITIES ACT

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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

#### III. ROLL CALL OF BOARD MEMBERS

Directors Present: President Johnson, Director Bailey, Director Crowley, Director Vegaalban, Director Houston

Excused: Director Vercruyssen

#### IV. CONSENT CALENDAR: \*\*Action Item\*\*

- A. Director Houston moves to approve the Consent Calendar. Director Bailey to 2nd the motion.
- B. President Johnson asks if there is any further discussion.

President Johnson asks all who are in favor of approving the Consent Calendar:

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Peg Johnson	X		
Keri Askew Bailey	X		
Bethel Vercruyssen (absent)			
Doug Houston	X		
Corinn Crowley	Х		
Eddie Vegaalban	Х		

a. Motion to approve the Consent Calendar passes.

#### V. COMMITTEE REPORTS:

- A. CEO Report
  - 1. CEO Goals
    - a. CEO Ales reviews his goals for the upcoming year and emphasizes the importance of renewing the strategic plan.
      - a. Director Crowley states that the Long-Range Planning Committee will meet soon to begin discussing the plan again.
  - 2. 2025 Crab Feed
    - a. CEO Ales invites the board to participate at the upcoming GCF Crab Feed.
  - 3. 2<sup>nd</sup> Annual GCF x SOAR Golf Tournament

a. CEO Ales announces the Golf Tournament date and encourages the board to participate.

#### B. Policy Committee

- 1. Director Bailey reports that she has gathered grammatical and numbering revisions from the policy and is seeking board approval. Director Bailey provides a handout with all proposed revisions listed.
- 2. Director Crowley thanks Director Bailey for her diligence in revising the policy.
- 3. President Johnson confirms that the Junior Livestock Auction Committee no longer exists, as it has been restructured as a Livestock Advisory Group, outside of the policy.
- C. Director Houston moves to approve the policy revisions as proposed. Director Vegaalban to 2nd the motion.
- D. President Johnson asks if there is any further discussion.

President Johnson asks all who are in favor of approving the policy revisions as proposed:

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Peg Johnson	X		
Keri Askew Bailey	Х		
Bethel Vercruyssen (absent)			
Doug Houston	X		
Corinn Crowley	Х		
Eddie Vegaalban	Х		

a. Motion to approve the policy revisions as proposed, passes.

#### VI. CORRESPONDENCE:

- A. Items provided via email to Directors with copies available at the meeting.
  - 1. PMIA/LAIF Performance Report
    - a. CEO Ales reports that a portion of the reserve will soon be transferred to the Operating Account to complete the Sutter Building project, as allocated by the board.
  - 2. F2025-01 CA H5N1 Avian Influenza Poultry and Dairy Show
    - a. CEO Ales reports that the poultry show for the 2025 Gold Country Fair is cancelled until further notice.
  - 3. Upcoming Events

#### VII. FINANCIALS:

A. Finance Committee to discuss monthly finance report.

#### VIII. OLD BUSINESS:

A. None to Consider

#### IX. **NEW BUSINESS**:

- A. Committee Assignments
  - 1. President Johnson states that she would like for all the committees to plan a date to meet before the next regular meeting.
    - a. CEO Ales asks the board to keep him informed of the meeting dates so that they may be properly agendized.
- B. Non-Profit Application American Legion Post 84
  - 1. CEO Ales recommends granting a 20% discount to the upcoming event hosted by the American Legion Post 84.
  - 2. Director Vegaalban moves to approve the recommended discount of 20%. Director Crowley to 2nd the motion.
- C. President Johnson asks if there is any further discussion.

President Johnson asks all who are in favor of approving the policy revisions as proposed:

Board Member	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Peg Johnson	×		
Keri Askew Bailey	X		
Bethel Vercruyssen (absent)			
Doug Houston	×		
Corinn Crowley	X		
Eddie Vegaalban	Х		

a. Motion to approve the policy revisions as proposed, passes.

#### X. MATTERS OF INFORMATION:

- A. CEO Comments
  - 1. CEO Ales informs the board that the Auburn Chamber of Commerce has decided not to pursue the 2025 4<sup>th</sup> of July Fireworks show/event. CEO Ales adds that the Gold Country Fairgrounds and Event Center will not be held responsible if there is no firework show in Auburn.
- B. Director/Staff Comments
- C. Board Meeting Dates:
  - 1. Thursday, February 27, 2025
  - 2. Thursday, March 27, 2025
- D. Upcoming Key Activities

#### XI. 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.

XII. **CLOSED SESSION:** The Board of Directors of the 20<sup>th</sup> DAA is permitted to meet in closed session to discuss the following: Personnel Matters- Government Code 11126(a).

#### XIII. ADJOURNMENT

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 January 9, 2025

Commercial Account

RETURN MAIL ADDRESS

PO BOX 790420 ST. LOUIS, MO 63179

#### **ACCOUNT ACTIVITY STATEMENT**

Commercial Account:

6035 3225 4096 3489

Statement Date

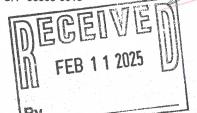
02/05/25

Credit Line Credit Available \$3,000 \$2,953

**Account Balance** 

\$46.95

20TH DISTRICT AGRI ASSOC 1273 HIGH STREET AUBURN, CA 95603-5016



#### **Account Information**

Please see Payment Page(s) for Amount Due and Payment Due Date(s)					
Current Payments and Unapplied Payments	-\$354.19				
Current Purchases and Debits	\$64.09				
Current Returns, Exchanges and Adjustments	-\$17.14				
Previously Billed Invoices	\$0.00				

#### PAST DUE INVOICES 1-29 Days 30-59 Days 60-89 Days 90-119 Days 120-149 Days 150-179 Days 180+ Days \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00



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CURR	ENT PAYMENTS AND UNAPPLIE	ED PAYMEN	TS	Pa Please contact us with your i	yments received sine		
Date			Amo	ount			
01/28/25			-\$35	4.19			
	Total		-\$35	4.19			· · · · · · · · · · · · · · · · · · ·
CURR	ENT PURCHASES AND DEBITS						
Date	Purchase Location/Description	Invoice #		Purchase Order/Job Name	Customer Agreement #	Amount	Due Date
01/10/25	THE HOME DEPOT AUBURN, CA	1623087				\$64.09	02/28/25
				of modes — and portroported designs, sensions arrays the Selection.	TOTAL	\$64.09	

Questions **About Your** Account

ACCT MGR PHONE FAX

**EMAIL** 

KARYMAN KANDIL EXT 4676412 1-800-494-1946 (TTY: 711)

1-877-969-6751 KARYMAN.KANDIL@CITI.COM Send Billing Inquiries to: HOME DEPOT CREDIT SERVICES PO Box 790340 St. Louis, MO 63179-0340

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## Gold Country Fair CHECKS/PAYMENTS As of January 31, 2025

Total 11500 · Payroll	11500 · Payroll 01/15/2025 01/15/2025 01/15/2025 01/15/2025 01/15/2025 01/15/2025 01/15/2025 01/15/2025 01/15/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025 01/31/2025	11400 · Premium Account Total 11400 · Premium Acc	Total 11300 · Operating	01/31/2025	01/29/2025	01/24/2025	01/24/2025	01/23/2025	01/22/2025	01/17/2025	01/17/2025	01/17/2025	01/15/2025	01/10/2025	01/10/2025	01/10/2025	01/10/2025	01/10/2025	10000 · Cash Accounts 11300 · Operating	Date
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-32,866.17	-299.04 -4,744.01 -773.16 -2,254.78 -1,848.11 -2,128.82 -1,956.00 -3,674.74 -90.54 -4,070.72 -397.84 -2,197.56 -1,417.06 -2,144.41 -1,164.64 -3,674.74 -30.00		-11,499.07	-415.54	-845 75	-1,859.00	-990.00	-680.00	-155.40	-175.70	-459.00 111.58	-539.75	-680.00	-680.00	-816.00	-276.25	-483.46	-295.61 -1.090.00		Amount

# Gold Country Fair CHECKS/PAYMENTS

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			Memo
-44,365.24	-44,365.24		Amount

## Gold Country Fair Balance Sheet

As of January 31, 2025

ASSETS		Jan 31, 25
Checking/Savings   1000 - Cash Accounts   11100 - Petty Cash   5.04.37   11400 - Permium Account   5.032.57   11500 - Payroll   4.812.49   11601 - Money Market (Operating)   11.021.76   44.428.80   11800 - LAIF   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06   508.199.06	ASSETS	
10000 - Cash Accounts		
11100 - Petty Cash         56,944,37           11200 - Operating         56,944,37           11500 - Payroll         4,812,49           11501 - Money Market (Operating)         110,281,76           1170 - JLA New 98/2016         44,428,80           11800 - LAIF         508,199,06           Total 10000 - Cash Accounts         729,899,05           Total Checking/Savings         729,899,05           Accounts Receivable         5,294,00           13103 - JLA Accounts Receivable         16,413,42           Total Accounts Receivable         21,707,42           Other Current Assets         13110 - Allowance for Doubtful Account         5,156,04           13115 - JLA Allowance for Doubtful Account         -5,156,04           Total Other Current Assets         21,707,42           Other Current Assets         3,100,07,01           Fixed Assets         5,156,04           1900 - Land         54,369,96           19200 - Buildings & Improvements         5,942,322,22           19210 - Accumulated Depreciation Equip.         3,156,505,91           19300 - Equipment         3,74,507,404           19310 - Equipment         3,74,507,404           19310 - Equipment         3,74,507,404           10ther Assets         280,111,25		
11300 · Operating         56,944,37           11400 · Premium Account         5032,57           11500 · Payroll         4,812,49           11710 · JLA New 08/2016         44,428.80           11710 · JLA New 08/2016         44,428.80           11800 · LAIF         508,199.06           Total 10000 · Cash Accounts         729,899.05           Accounts Receivable         5,294.00           13100 · Accounts Receivable         16,413.42           Total Accounts Receivable         21,707.42           Other Current Assets         21,707.42           Other Current Assets         -5,156.04           13115 · JLA Allowance for Doubtful Account         -5,156.04           13115 · Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         730,037.01           Fixed Assets         730,037.01           Fixed Assets         3100 · Land           19200 · Buildings & Improvements         5,4369.96           19200 · Buildings & Improvements         5,942,322.22           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         3,906,707.87           TOTAL ASSET		200.00
11500 - Payroll         4,812,48           11601 - Money Market (Operating)         110,281,78           11710 - JLA New 08/2016         44,428.80           11800 - LAIF         508,199.06           Total 10000 - Cash Accounts         729,899.05           Accounts Receivable         5,294.00           13100 - Accounts Receivable         16,413.42           Total Accounts Receivable         21,707.42           Other Current Assets         13110 - Allowance for Doubtful Account         -5,156.04           13115 - JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         730,037.01           Fixed Assets         730,037.01           15440 - Land         54,369.96           19200 - Buildings & Improvements         5,4369.96           19200 - Buildings & Improvements         5,942,322.22           19210 - Accumulated Depreciation         -3,156,505.91           19300 - Equipment         374,307.44           19310 - Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY <t< td=""><td>•</td><td></td></t<>	•	
11601 - Money Market (Operating)         110,281.76           11710 - JLA New 08/2016         44,428.80           11800 - LAIF         508,199.06           Total 10000 · Cash Accounts         729,899.05           Total Checking/Savings         729,899.05           Accounts Receivable         5,294.00           13100 · Accounts Receivable         21,707.42           Other Current Assets         16,413.42           Total Accounts Receivable         21,707.42           Other Current Assets         -5,156.04           13115 · JLA Allowance for Doubtful Account         -5,156.04           13115 · JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         730,037.01           Fixed Assets         19100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         317,934.10           Total Other Assets         2,896,559.61           Other Assets         2896,559.61           Total Other Assets         280,0111.25           Total Other Current Liabilities         1,329.00           22800 · Deferred Inco	11400 · Premium Account	5,032.57
11710 - JLA New 08/2016         44.428.80           11800 - LAIF         508.199.06           Total 10000 - Cash Accounts         729.899.05           Total Checking/Savings         729.899.05           Accounts Receivable         5.294.00           13100 - Accounts Receivable         5.294.00           13103 - JLA Accounts Receivable         21,707.42           Other Current Assets         21,707.42           Other Current Assets         -5,156.04           13110 - Allowance for Doubtful Account         -5,156.04           13115 - JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         5,4369.96           19200 - Buildings & Improvements         5,4369.96           19200 - Buildings & Improvements         5,942,322.22           19210 - Accoumulated Depreciation         3,156,505.91           19300 - Equipment         374,307.44           19310 - Accoumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87		•
11800 · LAIF         508,199.06           Total 10000 · Cash Accounts         729,899.05           Total Checking/Savings         729,899.05           Accounts Receivable         5,294.00           1310 · Alccounts Receivable         16,413.42           Total Accounts Receivable         21,707.42           Other Current Assets         31310 · Allowance for Doubtful Account         5,156.04           13115 · JLA Allowance for Doubtful Acct         16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         730,037.01           Fixed Assets         5,942,322.22           1910 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         2,896,559.61           Total Other Assets         280,111.25           Total Other Current Liabilities         3,2906,707.87           Liabilities         1,329.00		· · · · · · · · · · · · · · · · · · ·
Total 10000 · Cash Accounts         729,899.05           Total Checking/Savings         729,899.05           Accounts Receivable         5,294.00           13100 · Accounts Receivable         5,294.00           13103 · JLA Accounts Receivable         21,707.42           Other Current Assets         21,707.42           Other Current Assets         -5,156.04           13110 · Allowance for Doubtful Accunt         -5,156.04           13115 · JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         730,037.01           Fixed Assets         730,037.01           19100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         3,906,707.87           LIABILITIES & EQUITY         22800 · Deferred Income         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24500 · Leave Liabilities		· · · · · · · · · · · · · · · · · · ·
Total Checking/Savings         729,899.05           Accounts Receivable         13100 - Accounts Receivable         5,294.00           13103 - JLA Accounts Receivable         16,413.42           Total Accounts Receivable         21,707.42           Other Current Assets         -5,156.04           13110 - Allowance for Doubtful Account         -5,156.04           13115 - JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         730,037.01           1900 - Buildings & Improvements         5,942,322.22           19210 - Accumulated Depreciation         3,156,505.91           19300 - Equipment         374,307.44           19310 - Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         2,896,559.61           Total Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24500 · Leave Liabilities		<u> </u>
Accounts Receivable 13100 - Accounts Receivable 21,707.42  Total Accounts Receivable  Other Current Assets 13110 - Allowance for Doubtful Account 13115 - JLA Allowance for Doubtful Acct 13115 - JLA Allowance for Doubtful Acct  Total Other Current Assets  730,037.01  Fixed Assets 19100 - Land 19200 - Buildings & Improvements 19200 - Buildings & Improvements 19300 - Equipment 19300 - Equipment 19300 - Equipment 19310 - Accumulated Depreciation Equip.  Total Fixed Assets 2,896,559.61  Other Assets 16000 - Deferred Outflows of Resources 280,111.25  Total Other Assets 2280,111.25  Total Other Assets 22800 - Deferred Income 23100 - Lans Payable - SB 84 24110 - Security Deposits 17,270,00 24500 - Leave Liabilities 101,473.74  Total Current Liabilities 25600 - Deferred Inflows of Resources 28,983.54 26000 - Net Pension Liabilities 578,461.91  Total Long Term Liabilities 25800 - Deferred Inflows of Resources 3,983.54 26000 - Net Pension Liabilities 587,464.91		
13100 · Accounts Receivable         5,294.00           13103 · JLA Accounts Receivable         16,413.42           Total Accounts Receivable         21,707.42           Other Current Assets         -5,156.04           13110 · Allowance for Doubtful Accuunt         -5,156.04           13115 · JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         19100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Other Current Liabilities         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24500 · Leave Liability         <		729,699.05
13103 · JLA Accounts Receivable         16,413.42           Total Accounts Receivable         21,707.42           Other Current Assets         -5,156.04           13115 · JLA Allowance for Doubtful Account         -5,156.04           13115 · JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         19100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities		5 204 00
Total Accounts Receivable         21,707.42           Other Current Assets         -5,156.04           13110 · Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         19100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         0ther Current Liabilities           Current Security Deposits         17,270.00           24500 · Leave Liability         35,095.74           Total Current Liabilities         101,473.74           Long Term Liabilities         101,473.74           Long Term Liabilities         8,983.54           26000 · Net Pension Liability         578,481.37<		•
Other Current Assets         -5,156.04           13110 · Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         19100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         2,800,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         1,329.00           22800 · Deferred Income         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Total Current Liabilities         101,473.74           Long Term Liabilities         8,983.54           26000 · Net Pension Liability         578,481.37		
13110 · Allowance for Doubtful Acct         -5,156.04           13115 · JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         54,369.96           19100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           1920 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities         101,473.74           Long Term Liabilities         578,481.37           Total Long Term Liabilities         8,983.54 <t< td=""><td></td><td>21,707.42</td></t<>		21,707.42
13115 · JLA Allowance for Doubtful Acct         -16,413.42           Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         9100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19200 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         1,329.00           22800 · Deferred Income         1,329.00           23100 · Loans Payable · SB 84         47,779.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities         101,473.74           Long Term Liabilities         8,983.54           26000 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91		E 156 04
Total Other Current Assets         -21,569.46           Total Current Assets         730,037.01           Fixed Assets         9100 · Land         54,369.96           19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Other Current Liabilities         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24110 · Security Deposits         17,270.00           24500 · Leave Liabilities         101,473.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities         8,983.54           25600 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91		•
Fixed Assets   19100 · Land   54,369.96   19200 · Buildings & Improvements   5,942,322.22   19210 · Accumulated Depreciation   -3,156,505.91   19300 · Equipment   374,307.44   19310 · Accumulated Depreciation Equip.   -317,934.10   Total Fixed Assets   2,896,559.61   Other Assets   280,111.25   Total Other Current Liabilities   Current Liabilities   Current Liabilities   Current Liabilities   22800 · Deferred Income   1,329.00   23100 · Loans Payable - SB 84   47,779.00   24110 · Security Deposits   17,270.00   24500 · Leave Liability   35,095.74   Total Other Current Liabilities   101,473.74   Long Term Liabilities   101,473.74   Long Term Liabilities   25600 · Deferred Inflows of Resources   8,983.54   26000 · Net Pension Liability   578,481.37   Total Long Term Liabilities   587,464.91		
19100 · Land       54,369.96         19200 · Buildings & Improvements       5,942,322.22         19210 · Accumulated Depreciation       -3,156,505.91         19300 · Equipment       374,307.44         19310 · Accumulated Depreciation Equip.       -317,934.10         Total Fixed Assets       2,896,559.61         Other Assets         16000 · Deferred Outflows of Resources       280,111.25         TOTAL ASSETS       3,906,707.87         LIABILITIES & EQUITY         Liabilities       Current Liabilities         Other Current Liabilities       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	Total Current Assets	730,037.01
19100 · Land       54,369.96         19200 · Buildings & Improvements       5,942,322.22         19210 · Accumulated Depreciation       -3,156,505.91         19300 · Equipment       374,307.44         19310 · Accumulated Depreciation Equip.       -317,934.10         Total Fixed Assets       2,896,559.61         Other Assets         16000 · Deferred Outflows of Resources       280,111.25         TOTAL ASSETS       3,906,707.87         LIABILITIES & EQUITY         Liabilities       Current Liabilities         Other Current Liabilities       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	Fixed Assets	,
19200 · Buildings & Improvements         5,942,322.22           19210 · Accumulated Depreciation         -3,156,505.91           19300 · Equipment         374,307.44           19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         0ther Current Liabilities           Other Current Liabilities         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24510 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Total Current Liabilities         101,473.74           Long Term Liabilities         8,983.54           25600 · Deferred Inflows of Resources         8,983.54           26000 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91		54,369.96
19300 · Equipment       374,307.44         19310 · Accumulated Depreciation Equip.       -317,934.10         Total Fixed Assets       2,896,559.61         Other Assets       280,111.25         Total Other Assets       280,111.25         TOTAL ASSETS       3,906,707.87         LIABILITIES & EQUITY       Liabilities         Current Liabilities       0ther Current Liabilities         22800 · Deferred Income       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       101,473.74         Long Term Liabilities       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	19200 · Buildings & Improvements	
19310 · Accumulated Depreciation Equip.         -317,934.10           Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         3,906,707.87           LIABILITIES & EQUITY         4,329.00           Current Liabilities         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24110 · Security Deposits         17,270.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities         101,473.74           Long Term Liabilities         8,983.54           26000 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91	19210 · Accumulated Depreciation	-3,156,505.91
Total Fixed Assets         2,896,559.61           Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         0ther Current Liabilities           22800 · Deferred Income         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24110 · Security Deposits         17,270.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Total Current Liabilities         101,473.74           Long Term Liabilities         8,983.54           25600 · Deferred Inflows of Resources         8,983.54           26000 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91	• •	
Other Assets         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         3,906,707.87           Liabilities         Current Liabilities           Other Current Liabilities         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24110 · Security Deposits         17,270.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities         101,473.74           Long Term Liabilities         8,983.54           25600 · Deferred Inflows of Resources         8,983.54           26000 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91	19310 · Accumulated Depreciation Equip.	-317,934.10
16000 · Deferred Outflows of Resources         280,111.25           Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Liabilities           Current Liabilities         Other Current Liabilities           22800 · Deferred Income         1,329.00           23100 · Loans Payable - SB 84         47,779.00           24110 · Security Deposits         17,270.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities         101,473.74           Long Term Liabilities         8,983.54           25600 · Deferred Inflows of Resources         8,983.54           26000 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91	Total Fixed Assets	2,896,559.61
Total Other Assets         280,111.25           TOTAL ASSETS         3,906,707.87           LIABILITIES & EQUITY         Current Liabilities           Other Current Liabilities         3,329.00           22800 · Deferred Income         1,329.00           23100 · Loans Payable · SB 84         47,779.00           24110 · Security Deposits         17,270.00           24500 · Leave Liability         35,095.74           Total Other Current Liabilities         101,473.74           Long Term Liabilities         101,473.74           Long Term Liabilities         8,983.54           25600 · Deferred Inflows of Resources         8,983.54           26000 · Net Pension Liability         578,481.37           Total Long Term Liabilities         587,464.91		
TOTAL ASSETS       3,906,707.87         LIABILITIES & EQUITY         Liabilities       Current Liabilities         Other Current Liabilities       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Long Term Liabilities       101,473.74         Long Term Liabilities       8,983.54         26000 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91		280,111.25
LIABILITIES & EQUITY         Liabilities         Current Liabilities         Other Current Liabilities         22800 · Deferred Income       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	Total Other Assets	280,111.25
Liabilities       Current Liabilities         Other Current Liabilities       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	TOTAL ASSETS	3,906,707.87
Current Liabilities       0ther Current Liabilities         22800 · Deferred Income       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91		
Other Current Liabilities       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91		
22800 · Deferred Income       1,329.00         23100 · Loans Payable - SB 84       47,779.00         24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91		
24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91		1,329.00
24110 · Security Deposits       17,270.00         24500 · Leave Liability       35,095.74         Total Other Current Liabilities       101,473.74         Total Current Liabilities       101,473.74         Long Term Liabilities       8,983.54         25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	23100 · Loans Payable - SB 84	47.779.00
Total Other Current Liabilities 101,473.74  Total Current Liabilities 101,473.74  Long Term Liabilities 8,983.54 26000 · Net Pension Liability 578,481.37  Total Long Term Liabilities 587,464.91		
Total Current Liabilities 101,473.74  Long Term Liabilities 8 25600 · Deferred Inflows of Resources 8,983.54 26000 · Net Pension Liability 578,481.37  Total Long Term Liabilities 587,464.91		35,095.74
Long Term Liabilities 25600 · Deferred Inflows of Resources 26000 · Net Pension Liability  Total Long Term Liabilities  8,983.54 578,481.37	Total Other Current Liabilities	101,473.74
25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	Total Current Liabilities	101,473.74
25600 · Deferred Inflows of Resources       8,983.54         26000 · Net Pension Liability       578,481.37         Total Long Term Liabilities       587,464.91	Long Term Liabilities	
Total Long Term Liabilities 587,464.91	•	8,983.54
<del></del>	26000 · Net Pension Liability	578,481.37
Total Liabilities 688,938.65	Total Long Term Liabilities	587,464.91
	Total Liabilities	688,938.65

## Gold Country Fair Balance Sheet

As of January 31, 2025

	Jan 31, 25
Equity	
25100 · JLA Reserve	83,872.72
29100 · Net Resources - Operations	3,352,252.07
29400 · Unrestricted Net Position - Pen	-307,353.66
Net Income	88,998.09
Total Equity	3,217,769.22
TOTAL LIABILITIES & EQUITY	3,906,707.87

### **Gold Country Fair** Balance Sheet As of January 31, 2025

	Jan 31, 25	Jan 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings 10000 · Cash Accounts	729,899.05	751,300.35	-21,401.30	-2.9%
Total Checking/Savings	729,899.05	751,300.35	-21,401.30	-2.9%
Accounts Receivable				
13100 · Accounts Receivable	5,294.00 16,413.42	5,294.00 16,413.42	0.00 0.00	0.0% 0.0%
13103 · JLA Accounts Receivable	<del></del>	10,413.42		
Total Accounts Receivable	21,707.42	21,707.42	0.00	0.0%
Other Current Assets				
13110 · Allowance for Doubtful Account 13115 · JLA Allowance for Doubtful Acct	-5,156.04 -16,413.42	-5,156.04 -16,413.42	0.00 0.00	0.0% 0.0%
	<del></del>	<del></del>		
Total Other Current Assets	-21,569.46	-21,569.46	0.00	0.0%
Total Current Assets	730,037.01	751,438.31	-21,401.30	-2.9%
Fixed Assets 19000 · Construction in Progress	0.00	70,449.09	-70.449.09	-100.0%
19100 · Land	54,369.96	54,369.96	0.00	0.0%
19200 · Buildings & Improvements	5,942,322.22	5,831,850.04	110,472.18	1.9%
19210 · Accumulated Depreciation	-3,156,505.91	-3,028,700.93	-127,804.98	-4.2%
19300 · Equipment	374,307.44	348,001.80	26,305.64	7.6%
19310 · Accumulated Depreciation Equip.	-317,934.10	-300,009.71	-17,924.39	-6.0%
Total Fixed Assets	2,896,559.61	2,975,960.25	-79,400.64	-2.7%
Other Assets	200 444 25	200 101 50	72,000,66	24.69/
16000 · Deferred Outflows of Resources	280,111.25	208,101.59	72,009.66	34.6%
Total Other Assets	280,111.25	208,101.59	72,009.66	34.6%
TOTAL ASSETS	3,906,707.87	3,935,500.15	-28,792.28	-0.7%
LIABILITIES & EQUITY				
Liabilities Current Liabilities				
Other Current Liabilities				
22800 · Deferred Income	1,329.00	2,401.00	-1,072.00	-44.7%
23100 · Loans Payable - SB 84	47,779.00	47,779.00	0.00	0.0%
24110 · Security Deposits	17,270.00	25,650.00	-8,380.00	-32.7%
24500 · Leave Liability	35,095.74	27,901.09	7,194.65	25.8%
Total Other Current Liabilities	101,473.74	103,731.09	-2,257.35	-2.2%
Total Current Liabilities	101,473.74	103,731.09	-2,257.35	-2.2%
Long Term Liabilities				
25600 · Deferred Inflows of Resources 26000 · Net Pension Liability	8,983.54 578,481.37	9,138.95 403,541.05	-155.41 174,940.32	-1.7% 43.4%
·	<del></del>	<del></del>		
Total Long Term Liabilities	587,464.91	412,680.00	174,784.91	42.4%
Total Liabilities	688,938.65	516,411.09	172,527.56	33.4%
Equity				
1110 · Retained Earnings	0.00	31,644.36	-31,644.36	-100.0%
25100 · JLA Reserve	83,872.72	105,043.94	-21,171.22	-20.2%
29100 · Net Resources - Operations	3,352,252.07	3,371,686.98	-19,434.91	-0.6%
29400 · Unrestricted Net Position - Pen Net Income	-307,353.66 88,998.09	-204,578.41 115,292.19	-102,775.25 -26,294.10	-50.2% -22.8%
	· · · · · · · · · · · · · · · · · · ·	<del></del>	· · · · · · · · · · · · · · · · · · ·	
Total Equity	3,217,769.22	3,419,089.06	-201,319.84	-5.9%
TOTAL LIABILITIES & EQUITY	3,906,707.87	3,935,500.15	-28,792.28	-0.7%

## Gold Country Fair Profit & Loss Prev Year Comparison January 2025

	Jan 25	Jan 24	\$ Change	% Change
Ordinary Income/Expense				
Income 41500 · Industrial & Commercial Space				
41520 · Outside Commercial Space	550.00	0.00	550.00	100.0%
Total 41500 · Industrial & Commercial Space	550.00	0.00	550.00	100.0%
47000 · Misc. Fair Revenue				
47300 · Utility Fee Reimbursement 47810 · CFSA Insurance	35.00 0.00	0.00 0.00	35.00 0.00	100.0% 0.0%
Total 47000 · Misc. Fair Revenue	35.00	0.00	35.00	100.0%
47005 · Misc. Non Fair Program Revenue 47105 · Admissions - Crab Feed	6,702.00	6,790.00	-88.00	-1.3%
Total 47005 · Misc. Non Fair Program Revenue	6,702.00	6,790.00	-88.00	-1.3%
48000 · Interim Rental Revenue 48100 · Interim Rental - Buildings				
48110 · RENT - Schools	6,175.30	5,496.00	679.30	12.4%
48120 · RENT - Auburn Host Lions Bldg	0.00	1,030.00	-1,030.00	-100.0%
48130 · RENT - Small Animal Barn	0.00	670.00	-670.00	-100.0%
48135 · RENT - Tahoe Building 48140 · RENT - Sierra	0.00 1,460.00	895.00 1,432.50	-895.00 27.50	-100.0% 1.9%
48150 · RENT - Sierra 48150 · RENT - Sutter	1,307.19	1,307.19	0.00	0.0%
48160 · RENT - Clubhouse	0.00	715.00	-715.00	-100.0%
48170 · RENT - Placer	11,524.00	2,835.00	8,689.00	306.5%
48180 · RENT - Other	0.00	500.00	-500.00	-100.0%
48190 · RENT - Armory	6,343.00	7,360.00	-1,017.00	-13.8%
Total 48100 · Interim Rental - Buildings	26,809.49	22,240.69	4,568.80	20.5%
48200 · Interim Rental - Grounds				
48230 · RENT - Horse Arena	596.00	568.00	28.00	4.9%
48240 · RENT - Main Lawn Area & Gazebo 48270 · RENT - RV Parking	930.00 100.00	0.00 0.00	930.00 100.00	100.0% 100.0%
40270 - RENT - RV Faiking		0.00	100.00	100.0%
Total 48200 · Interim Rental - Grounds	1,626.00	568.00	1,058.00	186.3%
48300 · Interim Rental - Equipment/Tent	200.00	-550.00	750.00	136.4%
48500 · Utility Fee Reimbursement 48700 · Other Interim Revenue	3,295.45	3,025.85	269.60	8.9%
48710 · Labor Reimbursement	0.00	9,280.00	-9,280.00	-100.0%
48770 · Rebates	0.00	3.00	-3.00	-100.0%
Total 48700 · Other Interim Revenue	0.00	9,283.00	-9,283.00	-100.0%
Total 48000 · Interim Rental Revenue	31,930.94	34,567.54	-2,636.60	-7.6%
49500 · Other Operating Revenue		<b>-</b>		4
49510 · Interest Earnings	5,842.54	7,182.57	-1,340.03 -22,679.38	-18.7% 100.0%
49520 · Donations/Sponsorships 49530 · Crab Table VIP	0.00 6,950.00	22,679.38 9,000.00	-22,679.38 -2,050.00	-100.0% -22.8%
Total 49500 · Other Operating Revenue	12,792.54	38,861.95	-26,069.41	-67.1%
Total Income	52,010.48	80,219.49	-28,209.01	-35.2%
Gross Profit	52,010.48	80,219.49	-28,209.01	-35.2%
Expense	- ,	,—	-,	22
50000 · Administrative Expense 50100 · Salaries - Permanent	15,482.50	15,533.01	-50.51	-0.3%

## Gold Country Fair Profit & Loss Prev Year Comparison January 2025

	Jan 25	Jan 24	\$ Change	% Change
50200 · Salaries - Temporary	4,007.51	3,822.00	185.51	4.9%
50310 · Employee Benefits	929.50	2,604.97	-1,675.47	-64.3%
50320 · Payroll Taxes	2,451.16	2,646.51	-195.35	-7.4%
50330 · Worker's Compensation Insurance	929.50	2,597.49	-1,667.99	-64.2%
50400 · Professional Services	389.58	1,477.38	-1,087.80	-73.6%
50500 · Director's Expense	0.00	50.41	-50.41	-100.0%
50700 · Office Supplies & Expense	456.89	843.79	-386.90	-45.9%
50800 · Telephone & Postage Expense 50900 · Dues & Subscriptions	0.00 0.00	163.85 228.00	-163.85 -228.00	-100.0%
51000 · Insurance (General Liability)	0.00	2,563.84	-2,563.84	-100.0% -100.0%
51500 · Bank Charges	-3,049.51	-360.80	-2,688.71	-745.2%
Total 50000 · Administrative Expense	21,597.13	32,170.45	-10,573.32	-32.9%
52000 · Maintenance/General Operations				
52100 · Salaries - Permanent	5,376.67	5,042.60	334.07	6.6%
52200 · Salaries - Temporary	5,128.75	8,388.69	-3,259.94	-38.9%
52210 · Employee Benefits	0.00	0.00	0.00	0.0%
52300 · Professional Services	2,719.70 483.46	3,723.00 8,926.48	-1,003.30 -8,443.02	-27.0% -94.6%
52800 · Light, Heat & Water	403.40	0,920.40	-0,443.02	-94.0%
52850 · Temp Internet Services	1,206.45	2,623.86	-1,417.41	-54.0%
52900 · Maintenance of Equip./Supplies	1,377.28	1,842.89	-465.61	-25.3%
53000 · Maintenance of Buildings/Ground	0.00	3,542.72	-3,542.72	-100.0%
53100 · Trash Removal (Non-Fair)	0.00	4,055.84	-4,055.84	-100.0%
Total 52000 · Maintenance/General Operations	16,292.31	38,146.08	-21,853.77	-57.3%
54000 · Publicity 54400 · Advertising	990.00	990.00	0.00	0.0%
Total 54000 · Publicity	990.00	990.00	0.00	0.0%
57005 · Misc. Non-Fair Programs 57405 · Sponsorship (non-fair) Expense	0.00	0.00	0.00	0.0%
Total 57005 · Misc. Non-Fair Programs	0.00	0.00	0.00	0.0%
58000 · Premiums 58200 · Trophies, Medals, Ribbons	0.00	37.54	-37.54	-100.0%
Total 58000 · Premiums	0.00	37.54	-37.54	-100.0%
80000 · Prior Year Expense Adjustment	-9,622.44	-9,640.06	17.62	0.2%
Total Expense	29,257.00	61,704.01	-32,447.01	-52.6%
Net Ordinary Income	22,753.48	18,515.48	4,238.00	22.9%
Other Income/Expense				
Other Income 31200 · State Allocations	65,000.00	96,000.00	-31,000.00	-32.3%
Total Other Income	65,000.00	96,000.00	-31,000.00	-32.3%
Other Expense				
57600 · JLA	227	40.55	A.= -:	4 0== ==:
57640 · Supplies & Expense	665.60	48.39	617.21	1,275.5%
57680 · Prior Year Exp. Adjustment 57690 · Other	-2,055.11 144.90	-905.05 79.95	-1,150.06 64.95	-127.1% 81.2%
Total 57600 · JLA	-1,244.61	-776.71	-467.90	-60.2%
Total Other Expense	-1,244.61	-776.71	-467.90	-60.2%
Net Other Income	66,244.61	96,776.71	-30,532.10	-31.6%
Net Income	88,998.09	115,292.19	-26,294.10	-22.8%

## Gold Country Fair Profit & Loss Forecast vs. Actual

January 2025

	Jan 25	Forecast	\$ Over Forecast	% of Forecast
Ordinary Income/Expense				
Income 41000 · Admissions to Grounds				
41010 · Admissions - Regular Gate	0.00	250,000.00	-250,000.00	0.0%
Total 41000 · Admissions to Grounds	0.00	250,000.00	-250,000.00	0.0%
41500 · Industrial & Commercial Space 41510 · Inside Commercial Space 41520 · Outside Commercial Space	0.00 550.00	22,000.00 41,000.00	-22,000.00 -40,450.00	0.0% 1.3%
Total 41500 · Industrial & Commercial Space	550.00	63,000.00	-62,450.00	0.9%
42000 · Concessions 42100 · Carnival 42110 · Carnival · Presale	0.00 0.00	105,000.00 18,000.00	-105,000.00 -18,000.00	0.0% 0.0%
42200 · Food Concessions	0.00	118,000.00	-118,000.00	0.0%
Total 42000 · Concessions	0.00	241,000.00	-241,000.00	0.0%
43000 · Exhibits				
43100 · Entry Fees	0.00	12,000.00	-12,000.00	0.0%
Total 43000 · Exhibits	0.00	12,000.00	-12,000.00	0.0%
46000 · Fair Attractions 46400 · Destruction Derby	0.00	26,000.00	-26,000.00	0.0%
Total 46000 · Fair Attractions	0.00	26,000.00	-26,000.00	0.0%
47000 · Misc. Fair Revenue 47100 · Parking 47300 · Utility Fee Reimbursement 47900 · Sponsorships	0.00 35.00 0.00	27,000.00 3,000.00 100,000.00	-27,000.00 -2,965.00 -100,000.00	0.0% 1.2% 0.0%
Total 47000 · Misc. Fair Revenue	35.00	130,000.00	-129,965.00	0.0%
47005 · Misc. Non Fair Program Revenue 47105 · Admissions - Crab Feed	6,702.00	24,500.00	-17,798.00	27.4%
Total 47005 · Misc. Non Fair Program Revenue	6,702.00	24,500.00	-17,798.00	27.4%
48000 · Interim Rental Revenue  48100 · Interim Rental - Buildings  48110 · RENT - Schools  48140 · RENT - Sierra  48150 · RENT - Sutter  48170 · RENT - Placer  48190 · RENT - Armory  48100 · Interim Rental - Buildings - Other	6,175.30 1,460.00 1,307.19 11,524.00 6,343.00 0.00	305.000.00	-305,000.00	0.0%
Total 48100 · Interim Rental - Buildings	26,809.49	305,000.00	-278,190.51	8.8%
48200 · Interim Rental - Grounds 48230 · RENT - Horse Arena 48240 · RENT - Main Lawn Area & Gazebo 48270 · RENT - RV Parking 48200 · Interim Rental - Grounds - Other	596.00 930.00 100.00	200 000 00	200 000 00	0.007
	0.00	300,000.00	-300,000.00	0.0%
Total 48200 · Interim Rental - Grounds	1,626.00	300,000.00	-298,374.00	0.5%
48300 · Interim Rental - Equipment/Tent 48400 · Interim Concessions Revenue 48500 · Utility Fee Reimbursement 48600 · Interim Parking Revenue 48700 · Other Interim Revenue	200.00 0.00 3,295.45 0.00 0.00	10,000.00 20,000.00 41,000.00 150,000.00 14,000.00	-9,800.00 -20,000.00 -37,704.55 -150,000.00 -14,000.00	2.0% 0.0% 8.0% 0.0% 0.0%
Total 48000 · Interim Rental Revenue	31,930.94	840,000.00	-808,069.06	3.8%
49500 · Other Operating Revenue 49510 · Interest Earnings 49520 · Donations/Sponsorships 49530 · Crab Table VIP	5,842.54 0.00 6,950.00	20,000.00 40,000.00 20,000.00	-14,157.46 -40,000.00 -13,050.00	29.2% 0.0% 34.8%
Total 49500 · Other Operating Revenue	12,792.54	80,000.00	-67,207.46	16.0%
Total Income	52,010.48	1,666,500.00	-1,614,489.52	3.1%
Gross Profit	52,010.48	1,666,500.00	-1,614,489.52	3.1%

## Gold Country Fair Profit & Loss Forecast vs. Actual

January 2025

	Jan 25	Forecast	\$ Over Forecast	% of Forecast
	Jan 25	Forecast	5 Over Forecast	% Of Porecast
Expense 50000 · Administrative Expense				
50100 · Salaries - Permanent	15,482.50	244,932.00	-229,449.50	6.3%
50200 · Salaries - Temporary	4,007.51	10,000.00	-5,992.49	40.1%
50300 · Compensated Leave Expense	0.00	10,000.00	-10,000.00	0.0%
50310 · Employee Benefits	929.50	166,000.00	-165,070.50	0.6%
50320 · Payroll Taxes	2,451.16	24,000.00	-21,548.84	10.2%
50330 · Worker's Compensation Insurance	929.50	38,000.00	-37,070.50	2.4%
50400 · Professional Services 50500 · Director's Expense	389.58 0.00	12,000.00 2,000.00	-11,610.42 -2,000.00	3.2% 0.0%
50600 · Traveling/Training	0.00	4,000.00	-4,000.00	0.0%
50700 · Office Supplies & Expense	456.89	15,000.00	-14,543.11	3.0%
50800 · Telephone & Postage Expense	0.00	2,500.00	-2,500.00	0.0%
50900 · Dues & Subscriptions	0.00	16,500.00	-16,500.00	0.0%
51000 · Insurance (General Liability)	0.00	27,000.00	-27,000.00	0.0%
51300 · Audit	0.00	10,000.00	-10,000.00	0.0%
51500 · Bank Charges	-3,049.51	10,000.00	-13,049.51	-30.5%
Total 50000 · Administrative Expense	21,597.13	591,932.00	-570,334.87	3.6%
52000 · Maintenance/General Operations 52100 · Salaries - Permanent	5,376.67	83,268.00	-77,891.33	6.5%
52200 · Salaries - Temporary	5,128.75	75,000.00	-69,871.25	6.8%
52300 · Professional Services 52800 · Light, Heat & Water	2,719.70	30,000.00	-27,280.30	9.1%
52820 · Water - Bottled 52800 · Light, Heat & Water - Other	0.00 483.46	18,000.00 245,000.00	-18,000.00 -244,516.54	0.0% 0.2%
Total 52800 · Light, Heat & Water	483.46	263,000.00	-262,516.54	0.2%
52850 · Temp Internet Services	1,206.45			
52900 · Maintenance of Equip./Supplies 53000 · Maintenance of Buildings/Ground	1,377.28 0.00	35,000.00 35,000.00	-33,622.72 -35,000.00	3.9% 0.0%
53200 · Other Maintenance Expense	0.00	6,000.00	-6,000.00	0.0%
Total 52000 · Maintenance/General Operations	16,292.31	527,268.00	-510,975.69	3.1%
54000 · Publicity 54400 · Advertising	000 00	35,000,00	24.040.00	2.8%
Total 54000 · Publicity	990.00	35,000.00	-34,010.00 -34,010.00	2.8%
56000 · Attendance Operations	000.00	00,000.00	-04,010.00	2.070
56101 · Salaries - Temporary	0.00	30,000.00	-30,000.00	0.0%
56200 · Professional Services	0.00	5,000.00	-5,000.00	0.0%
56300 · Supplies & Expense	0.00	1,000.00	-1,000.00	0.0%
Total 56000 · Attendance Operations	0.00	36,000.00	-36,000.00	0.0%
57000 · Misc. Fair Expense	0.00	0 000 00	0 000 00	0.0%
57100 · Parking Lot (% to contractor) 57800 · Other	0.00 0.00	8,000.00 7,000.00	-8,000.00 -7,000.00	0.0%
Total 57000 · Misc. Fair Expense	0.00	15,000.00	-15,000.00	0.0%
57005 · Misc. Non-Fair Programs		,	,	
57205 · Supplies & Expense	0.00	20,000.00	-20,000.00	0.0%
57515 · Other - Interim Parking Expense	0.00	25,000.00	-25,000.00	0.0%
57705 · Advertising	0.00	2,000.00	-2,000.00	0.0%
Total 57005 · Misc. Non-Fair Programs	0.00	47,000.00	-47,000.00	0.0%
58000 · Premiums				
58100 · Cash Awards	0.00	6,200.00	-6,200.00	0.0%
58200 · Trophies, Medals, Ribbons 58300 · Sponsored Cash Awards	0.00 0.00	8,000.00 8,000.00	-8,000.00 -8,000.00	0.0% 0.0%
Total 58000 · Premiums	0.00	22,200.00	-22,200.00	0.0%
63000 · Exhibits Expense		,	,	
63200 · Judges	0.00	4,000.00	-4,000.00	0.0%
63300 · Professional Services	0.00	3,200.00	-3,200.00	0.0%
63400 · Supplies & Expense	0.00	1,000.00	-1,000.00	0.0%
Total 63000 · Exhibits Expense	0.00	8,200.00	-8,200.00	0.0%

## Gold Country Fair Profit & Loss Forecast vs. Actual

January 2025

	Jan 25	Forecast	\$ Over Forecast	% of Forecast
66000 · Fair Entertainment Expense 66200 · Professional Services 66300 · Supplies & Expense 66500 · Ground Entertainment 66600 · Grandstand Entertainment	0.00 0.00 0.00 0.00	75,000.00 10,000.00 100,000.00 56,000.00	-75,000.00 -10,000.00 -100,000.00 -56,000.00	0.0% 0.0% 0.0% 0.0%
Total 66000 · Fair Entertainment Expense	0.00	241,000.00	-241,000.00	0.0%
80000 · Prior Year Expense Adjustment	-9,622.44			
90000 · Depreciation	0.00	140,000.00	-140,000.00	0.0%
Total Expense	29,257.00	1,663,600.00	-1,634,343.00	1.8%
Net Ordinary Income	22,753.48	2,900.00	19,853.48	784.6%
Other Income/Expense Other Income 31200 · State Allocations	65,000.00			
Total Other Income	65,000.00			
Other Expense 57600 · JLA 57640 · Supplies & Expense 57680 · Prior Year Exp. Adjustment 57690 · Other	665.60 -2,055.11 144.90			
Total 57600 · JLA	-1,244.61			
Total Other Expense	-1,244.61			
Net Other Income	66,244.61			
Net Income	88,998.09	2,900.00	86,098.09	3,068.9%

## Gold Country Fair A/R Aging Summary As of January 31, 2025

TOTAL	WHITEHEAD PAINTING (JLA 2014)	Theresa Peralta Thomas Starkweather TOWNSMEN OF SACRAMENTO	The Happy Dog K9 Training	Sorayda Maldonada Street Eatz	SIERRA FOOTHILLS FUNERAL SERVICE	PLACER HIGH SCHOOL ALL CLASS REUNION	ORANGEVALE MEAT SHOPPE (JLA 2011) PEGGY DONOVAN	NEILS CONTROLLED BLASTING	Native Inc.	LUIS GARCIA	INDIVISIBLE FESTIVAL	Foothill Bird Fanciers HORSES HONOR	EZ Events, Inc. FAST FRIDAYS	E CLAMPUS VITUS	DUCKS UNLIMITED	Dry Diggins Eastival	Carol's Market & Deli	BERRIES & BANANAS (2003 JLA)	AUBURN LITTLE LEAGUE	ANWAR FOROTAN	american legion	AMERICAN LANDSCAPE/CONCRETE (2007 JLA)	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Current
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 - 30
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31 - 60
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61 - 90
21,707.42	739.50	0.00 0.00	0.00	0.00 225.00	500.00	0.00	2,973.23 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	540 00	0.00	1,250.50	1,904.00	625.00	0.00	11,450.19	> 90
21,707.42	739.50	0.00	0.00	0.00 225.00	500.00	0.00	2,973.23 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	540.00	0.00	1,250.50	1,904.00	625.00	0.00	11,450.19	TOTAL

## Gold Country Fair YTD Statement of Cash Flows

	Jan 25
OPERATING ACTIVITIES	
Net Income	88,998.09
Adjustments to reconcile Net Income	
to net cash provided by operations:	
13100 · Accounts Receivable	2,394.75
24110 · Security Deposits	8,750.00
Net cash provided by Operating Activities	100,142.84
Net cash increase for period	100,142.84
Cash at beginning of period	629,756.21
Cash at end of period	729,899.05

### **Gold Country Fair** JLA Accounts Receivable Summary As of January 31, 2025

	Jan 31, 25
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	16,413.42

	20	2025 Interim Contracts	acts	
Code	Company	Event Dates	Buildings	Total Contract Amount
25-06	Tahoe Cattleman's Association	Saturday, March 22, 2025	Placer	\$3,827.00
25-09	Native Sons of the Golden West	Saturday, February 15, 2025	Placer	\$3,395.00
25-13	Centerstage Entertainment	Saturday, February 8, 2025	Armory	\$2,850.00
25-15	Auburn Outlaws Roller Derby	Saturday, March 15, 2025	Armory	\$2,280.00
25-22	Lord Sholto Douglas	February 7 and 8, 2025	Placer and Main Lawn	\$5,395.00
25-23	Lori Tiburcio	February 22 and 23, 2025	Armory	\$3,070.00
25-28	Cathlyn Griggs	Saturday, January 18, 2025	Sierra	\$2,710.00
25-31	Craft & Culture	Sunday, February 16, 2025	Armory	\$2,820.00
25-33	Vision Soccer	Saturday, January 25, 2025	Armory	\$2,060.00
25-36	Derek Bennati	Friday, April 25, 2025	Armory	\$2,060.00

	2025	2025 Standard Contracts - Feb. Approved	proved	
Contract #	Contractor Name	Payable To	Amount	Activity/Scope of Work
25-03	Craft and Culture, LLC.	Craft and Culture, LLC.	45% Gross	Festival of Lights
25-04	Travis Moniz	Traviz Moniz	\$1,000.00	Livestock: Auctioneer
25-08	Placer High School Music Boosters	Boosters	\$4,900.00	Fairtime Trash Pick Up
25-09	Three Lillies Photography	Three Lillies Photography	\$4,000.00	Livestock: Photographer
25-10	James Corgan	James Corgan	\$17 per hour	Maintenance Worker
25-11	Kyle Sirman	Kyle Sirman	\$17 per hour	Maintenance Worker
25-12	Gary Wright	Gary Wright	\$2,000.00	Voice of the Fair
25-17	Kyle Dadson, Swine Judge	Kyle Dadson	\$450.00	Livestock: Swine Judge
25-22	Craft and Culture, LLC.	Craft and Culture, LLC.	Tips only	GCF Crab Feed









**CINCO DE MAYO** 

## GOLF TOURNAMENT

GOLF. FRIENDS. AND FUN.

May 5th 10:00 am

The Ridge Auburn, CA

PROCEEDS TO BENEFIT A
SCHOLARSHIP FOR WOMEN IN
AGRICULTURE AND THE GOLD
COUNTRY FAIRGROUNDS &
EVENT CENTER



CONTACT DIANE VANDERLINDEN FOR MORE INFORMATION: 530-565-6028 | DIANE.CONE@YAHOO.COM

www.90ldcountryfair.com





## GOLF TOURNAMENT

S600 - Golf Foursome	S150 - Single Golfer
Player #1	Player #2
Name:	Name:
Company:	Company:
Phone:	Phone:
Email:	Email:
Player #3	Player #4
Name:	Name:
Company:	Company:
Phone:	Phone:
Email:	Email:

CONTACT: DIANE VANDERLINDEN | 530-565-6028 | DIANE.CONE@YAHOO.COM

#### California Fair Political Practices Commission

#### Frequently Asked Questions: Form 700 Disclosure

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Tickets to Non-Profit and Politica	l Fundraising Events	Page 9

The FAQs listed below are selected from questions often asked about the Statement of Economic Interests (Form 700). Because it is not possible to address all of the unique variables and circumstances related to disclosure, individuals are encouraged to contact the FPPC with specific facts. Most officials must also consult their agency's conflict of interest code to determine their disclosure level and their reportable interests. The Form 700 is a public document. Form 700s filed by State Legislators and Judges, members of the FPPC, County Supervisors, and City Council Members are available on the FPPC's website.

#### **General Questions**

- 1. Q. Do officials have to complete all schedules of the Form 700?
  - A. Not necessarily. The majority of individuals who file the Form 700 must do so by following the rules set forth in their agency's conflict of interest code ("designated employees"). Before completing the Form 700, an official should be familiar with the disclosure category for their position. For example, since job duties differ from agency to agency and even unit to unit within the same agency, an analyst for one agency, or unit of that agency, may not have the same reporting requirements as an analyst from another agency, or even another unit of the same agency. Designated employees should obtain a copy of their agency's conflict of interest code from the agency.

Officials listed in Government Code Section 87200 (e.g., boards of supervisors, city council members, planning commissioners, elected state officials, etc.) must report investments, business positions, and sources of income, including receipt of gifts, loans, and travel payments, from sources located in or doing business in their agency's jurisdiction. All interests in real property within the agency's jurisdiction must also be reported. For local officials, real property located within two miles of the boundaries of the jurisdiction or any real property that the agency has an interest in is deemed to be "within the jurisdiction."

- 2. Q. Is it necessary to read all of the information before completing the Form 700?
  - A. Each individual must verify the Form 700's content under penalty of perjury. Therefore, every effort must be made to understand what the form requires. When necessary, you may contact the FPPC for specific guidance. You may only obtain immunity from a potential enforcement action when you receive formal written advice.
- 3. Q. Where are the Form 700s filed?
  - A. Filers should refer to page 3 of the FPPC's Form 700 and page 5 of the Reference Pamphlet for general information on where to file Form 700 depending upon the office held or sought. Certain filers under Section 87500 are required to file their statements electronically with the FPPC. Additionally, if the agency has a conflict of interest code, please refer to the incorporation page for information on where to file your Form 700.

- 4. Q. If the Form 700 is postmarked by the due date, is it considered filed on time?
  - A. Yes.
- 5. Q. If an official holds multiple positions subject to filing obligations, is a statement required for each position?
  - A. Yes. However, in some circumstances, such an official may file an expanded statement instead. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.
- 6. Q. Do individuals need to file a complete Form 700 when they leave office?
  - A. Yes. The same requirements apply for the assuming office, the annual, and the leaving office filings.
- 7. Q. An individual is hired into a newly created management position in their agency's Information Technology Department. How do they complete the Form 700?
  - A. Because it is a newly created position, the law requires that economic interests be reported under the broadest disclosure category in the agency's conflict of interest code unless the agency sets interim disclosure that is tailored to the limited range of duties of the position. An individual may request that the agency complete the Form 804 (Agency Report of New Positions) to tailor the disclosure category to the job duties of the new position. Generally, the Form 700 must be filed with the agency within 30 days of the date of hire.
- 8. Q. Must board members of a non-profit public benefit corporation that operates California charter schools file Form 700?
  - A. Yes. Members of charter schools are public officials and must file the Form 700.

#### **Income Questions**

- 9. Q. Must an official report a spouse's or registered domestic partner's salary?
  - A. Generally an official is required to report their community property share (50%) of their spouse's or registered domestic partner's salary. The disclosure lists the employer's name as the source of income on Schedule C of the Form 700. If the spouse or registered domestic partner is self-employed, the business entity is reported on Schedule A-2. Officials should check their disclosure category, if applicable, to determine if the income is reportable. A spouse or registered domestic partner's government salary is not reportable (e.g., spouse is a teacher at a public school).
- 10. Q. If an official receives income as a gig worker for companies such as Uber, Lyft, DoorDash, Instacart, etc., is that income reportable on the Form 700?
  - A. Yes, this income is reportable if the source of income is doing business in the official's jurisdiction. If the official is an independent contractor of the company, the official will report the income on Schedule A-2. If the official is an employee of the company, the official will report the income on Schedule C.

- 11. Q. If an official and their spouse have a legally separate property agreement (e.g., prenuptial), must the official still report their community property share (50%) in their spouse's income?
  - A. No. If there is a legally separate property agreement, the official is not required to report their community property share in their spouse's income so long as the funds are not commingled with community funds or used to pay for community expenses or to produce or enhance the official's separate income. This reporting exception does not apply to investments and interests in real property. Even if a public official and their spouse have a separate property agreement, the spouse's investments and interests in real property must still be disclosed because the definitions of reportable investments and interests in real property include those held by the official's immediate family (spouse, registered domestic partner, and dependent children). These definitions are not dependent on community property law.
- 12. Q. If an official owns a business in which they have received income of \$10,000 or more from a client, is the official required to disclose the client's name on Schedule A-2, Part 3?
  - A. Yes, except for under rare circumstances where disclosure of the identity would violate a legally recognized privilege under California or federal law. In these cases, the FPPC may authorize an exemption. (See Regulation 18740.)
- 13. Q. When an official purchases a new car and trades in the old car as credit toward the purchase price, is the trade-in allowance considered reportable income on the Form 700?
  - A. No. A trade-in allowance is not considered income and is not reportable on an official's Form 700. However, income received from the sale of an auto may be reportable.
- 14. Q. An official owns a rental property that they are required to report. The renter/tenant pays a property management company and the company deposits the funds into the official's checking account. Would the source of rental income be listed as the property management company or the person living at the residence who is paying the property management company?
  - A. The source of the rental income is the person living at the residence (renter/tenant). The property management company does not need to be disclosed.

#### **Investment Questions**

- 15. Q. An official holds various stocks through an account managed by an investment firm. The account manager decides which stocks to purchase with no input from the official. Are the stocks subject to disclosure?
  - A. Yes. Unless the stocks are in a diversified mutual fund registered with the SEC or in a fund similar to a diversified mutual fund (e.g., exchange traded fund (ETF)) if the similar fund meets the specific criteria outlined in Regulation 18237. Any investments worth \$2,000 or more in a business entity located in or doing business in the jurisdiction must be disclosed on Schedule A-1 or A-2 if the official's disclosure category requires that the investments be reported.
- 16. Q. Are funds invested in a retirement account required to be disclosed?
  - A. Investments held in a government defined-benefit pension program plan (e.g., CalPERS) are not reportable. Investments held in a fund such as a defined contribution plan 401(k) or exchange traded fund (ETF) are not required to be disclosed if the fund meets the specific criteria outlined in Regulation 18237. An official may need to contact their account manager for assistance in determining what assets are held in the account.

- 17. Q. If an official reported stocks that were acquired last year on their annual Form 700, must the stocks be listed again on the official's next Form 700?
  - A. Yes. Stocks that are worth \$2,000 or more during the reporting period must be reported every year that they are held. The "acquired" and "disposed" dates are only required if the stocks were initially acquired or entirely disposed of during the period covered by the Form 700.
- 18. Q. How are interests in a living trust reported if the trust includes: (1) rental property in the official's jurisdiction; (2) a primary residence; and (3) investments in diversified mutual funds? Are there different disclosure rules?
  - A. The name of the trust is reported, along with the rental property and its income, on Schedule A-2. The official's primary residence, if used exclusively as a personal residence, and investments in diversified mutual funds registered with the SEC, are not reportable. Although the official's primary residence is not required to be disclosed on the Form 700, it is still considered an economic interest for conflict of interest purposes. (See Question 18.) A secondary residence not used exclusively for personal purposes may be reportable. (See Question 19.)
- 19. Q. A Form 700 filer has a 10% or greater ownership interest in a company that provides uncompensated, pro-bono, or volunteer services within the filer's jurisdiction. Must this investment be disclosed on Schedule A-2 of the Form 700?
  - A. Yes. An investment must be disclosed if there is any financial interest in a business entity that does business or plans to do business within the jurisdiction. (See Government Code 82034.) Although the services are uncompensated, "doing business in the jurisdiction" is defined as having business contacts on a regular or substantial basis, including those providing services or goods. (See Regulation 18230.)
- 20. Q. An official holds an investment (stocks, partnership, etc.) or receives income from a business entity. How is the name of the business entity reported?
  - A. An official must report the full name of the business entity interest. Do not use acronyms for the name of the business entity unless it is one that is commonly understood by the public.

#### **Real Property Questions**

- 21. Q. Is an official's personal residence reportable?
  - A. Generally, any personal residence occupied by an official or their family is not reportable if used exclusively as a personal residence. However, a residence for which a business deduction is claimed is reportable if the portion claimed as a tax deduction is valued at \$2,000 or more. In addition, any residence for which an official receives rental income is reportable if it is located in the jurisdiction.
- 22. Q. When an official is required to report interests in real property, is a secondary residence reportable?
  - A. It depends. First, the residence must be located in the official's jurisdiction. If the secondary residence is located in the official's jurisdiction and rental income is received (including from a family member), the residence is reportable. However, if the residence is used exclusively for personal purposes and no rental income is received, it is not reportable. Although the secondary residence may not be reportable, it is still considered an economic interest for conflict of interest purposes.

- 23. Q. If a primary or secondary personal residence is required to be reported, is the street address required to be disclosed?
  - A. No. The assessor's parcel number may be listed instead of the street address.

#### **Enforcement Question**

- 24. Q. What is the penalty for not filing the Form 700 on time or not reporting all required economic interests?
  - A. A late fine of \$10 per day up to a maximum of \$100 may be assessed. If an individual does not pay a late fine, the matter may be referred to the Franchise Tax Board for collection. In addition, if a matter is referred to the FPPC's Enforcement Division for failure to file or failure to include all required economic interests, the fine may be substantially higher.

Eligible non-filers may be referred from the FPPC's Enforcement Division to the FPPC's Political Reform Education Program (PREP). The program allows persons with little to no experience with the Act to resolve minor violations by completing an online educational course in lieu of paying a monetary penalty. Those who complete the program will have their Enforcement cases closed with no action and, in many circumstances, will be exempted from paying late filing fees assessed by their filing officer.

#### **Gift/Travel Questions**

- 25. Q. What is the gift limit for 2025-2026?
  - A. **\$630**: This means that gifts from a single, reportable source, other than a lobbyist or lobbying firm (see below), may not exceed \$630 in a calendar year. For officials and employees who file the Form 700 under an agency's conflict of interest code ("designated employees"), this limit applies only if the official or employee would be required to report income or gifts from that source on the Form 700, as outlined in the "disclosure category" portion of the agency's conflict of interest code. For conflict of interest purposes, the gift must be under \$630 to avoid consideration under the conflict rules.

#### State Lobbyist & Lobbying Firm Limit:

**\$10:** State candidates, state elected officers, and state legislative officials may not accept gifts aggregating more than **\$10** in a calendar month that are made or arranged by a registered state lobbyist or lobbying firm. The same rule applies to state agency officials, including members of state boards and commissions, if the lobbyist or firm is registered to lobby, or should be registered to lobby, the official's or employee's agency.

- 26. Q. During the year, an official received several gifts of meals from the same reportable source. Each meal was approximately \$35. Is the source reportable?
  - A. Yes. Gifts from the same reportable source are aggregated, and the official must disclose the source when the total value of all meals reaches or exceeds \$50.

- 27. Q. How does an individual return a gift so that it is not reportable?
  - A. Unused gifts that are returned to the donor or reimbursed within 30 days of receipt are not reportable. The recipient may also donate the unused item to a charity or a governmental agency within 30 days of receipt or acceptance so long as the donation is not claimed as a tax deduction. An individual may not, however, reimburse a charity for the value (or partial value) of a gift from another source, in order to not report the gift, unless the charity was the original source of the gift.
- 28. Q. Two people typically exchange gifts of similar value on birthdays. Are these items reportable?
  - A. No. Gift exchanges with individuals, other than lobbyists, on birthdays, holidays, or similar occasions, are not reportable or subject to gift limits. The gifts exchanged must be similar in value.
- 29. Q. Must an official report gifts received from an individual whom the official is dating?
  - A. No. Gifts of a personal nature exchanged because the individuals are in a bona fide dating relationship are not reportable or subject to gift limits. However, the official remains subject to the conflict of interest rules and some matters may require recusal from voting.
- 30. Q. If an official makes a speech related to national public policy and their spouse attends the dinner at the event, is the spouse's meal considered a gift to the official?
  - A. Yes. The official's meal is not a reportable gift; however, their spouse's meal is a gift and reportable on the official's Form 700 if the value is \$50 or more.
- 31. Q. A vendor that does business with the agency provided entertainment tickets to the spouse of one of the agency members. Must the member report the tickets as gifts?
  - A. Yes. Unless an exception applies, the tickets are a reportable gift. A gift to an official's spouse is a gift to the official when there is no established working, social, or similar relationship between the donor/vendor and the spouse or there is evidence to suggest that the donor had a purpose to influence the official.
- 32. Q. An agency received two free tickets to a concert from a local vendor. The agency has a policy governing the reporting of tickets and passes distributed to persons for use in ceremonial roles or other agency related activities. The agency had discretion to determine who in the agency received the tickets. Each ticket was valued at \$140. If the agency director used the tickets, how are they reported?
  - A. Assuming the tickets meet the agency's policy as an appropriate use of public funds, the agency may report the tickets (worth \$280) on the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions), which is a public record. The director does not need to report the tickets on the Form 700.

- 33. Q. An agency received a large box of chocolates as a holiday gift from a local merchant. It was addressed to the agency and not to a particular employee. Is there a reporting requirement?
  - A. No. There is no reporting requirement if the value received by each agency employee is less than \$50.
- 34. Q. An agency official receives a gift basket specifically addressed to the official worth more than \$50 from a local merchant. Is there a reporting requirement?
  - A. If the source of the gift basket is reportable by the official, the official must report the gift, even if they share the gift with other agency employees.
- 35. Q. Do prizes donated to a governmental agency by an outside source constitute gifts under the Act if they were received by city employees in a drawing conducted by the city for all city employees participating in the city's charitable food drive?
  - A. Yes. The prizes are gifts if donated by an outside source and subject to the Act's limits and reporting requirements.
- 36. Q. An official won a scholarship in a raffle at a software update training class. The scholarship covered the cost of the class. All attendees, including other public officials and members of the public, were eligible to apply for the scholarship. Is the official required to report the scholarship as a gift?
  - A. A scholarship received in a "bona fide" competition may be reported as income instead of a gift. Whether or not a competition or contest is "bona fide" depends on specific facts, such as the nature of the pool of contestants. Contact the FPPC for assistance.
- 37. Q. Is a ticket provided to an official for their admission to an event at which the official performs a ceremonial role or function on behalf of their agency reportable on the official's Form 700?
  - A. No, so long as the organization holding the event provides the ticket and so long as the official's agency completes the Form 802 (Agency Report of Ceremonial Role Events and Ticket/Pass Distributions). The form will identify the official's name and explain the ceremonial function. (See Regulation 18942.3 for the definition of "ceremonial role.")
- 38. Q. An official makes an annual donation to an educational organization that has a 501(c)(3) tax-exempt status. The organization is holding a two-hour donor appreciation event, which will include wine, appetizers, and music. Free access to the event is being provided to all donors to the organization. Must the official report the event as a gift from the organization?
  - A. Because free access to the event is offered to all of the organization's donors, without regard to official status, access to the event is not a reportable gift.
- 39. Q. Are frequent flyer miles reportable?
  - A. No. Discounts received under an airline's frequent flyer program that are available to all members of the public are not required to be disclosed.

IMPORTANT NOTE: See Regulation 18950.1 for additional information on reporting travel payments. In some circumstances the agency may report the travel in lieu of the official reporting the travel.

- 40. Q. If a non-profit organization pays for an official to travel to a conference after receiving the funds to pay for the travel from corporate sponsors, specifically for the purpose of paying for the official's travel, is the non-profit organization or the corporate sponsors the source of the gift?
  - A. The corporate sponsors are the source of the gift if the corporate sponsors donated funds specifically for the purpose of the official's travel. Thus, the benefit of the gift received by the official would be pro-rated among the donors. Each reportable donor would be subject to the gift limit and identified on the official's Form 700. The FPPC should be contacted for specific guidance to determine the true source of the travel payment.
- 41. Q. May an official accept travel, lodging and subsistence from a foreign sister city while representing the official's home city?
  - A. Yes. If the travel and related lodging and subsistence is paid by a foreign government and is reasonably related to a legislative or governmental purpose, it is not subject to the gift limit. However, the payments must be disclosed as gifts on the Form 700 for this exception to apply. While in the foreign country, any personal excursions not paid for by the official must also be disclosed and are subject to the gift limit. If private entities make payments to the foreign government to cover the travel expenses, the gift limit will apply and travel payments will likely be prohibited. Please contact the FPPC for more information.
- 42. Q. An analyst for a state or local agency attends a training seminar on the new federal standards related to the agency's regulatory authority. If the analyst's travel payments are paid by the federal agency, must the analyst report the payment on the Form 700?
  - A. No. A payment for travel and related per diem received from a government agency for education, training, or other inter-agency programs or purposes, is not considered a gift or income to the official who uses the payment.
- 43. Q. A state legislator and a planning commissioner were guest speakers at an association's event. Travel expenses were paid by the association, and the event was held in the United States. Is this reportable?
  - A. Yes. The payment is reportable, but not subject to the gift limits. In general, an exception applies to payments for travel within the United States that are provided to attend a function where the official makes a speech. These payments are not limited, but are reportable as gifts. The rules require that the speech be reasonably related to a legislative or governmental purpose, or to an issue of state, national, or international public policy; and the travel payment must be limited to actual transportation and related lodging and subsistence the day immediately preceding, the day of, and the day immediately following the speech. (See Government Code Section 89506. Other rules may be applicable if this exception is not used.)

#### Frequently Asked Questions: Form 700 Disclosure

- 44. Q. An official serves as a board member for two organizations one has a 501(c)(3) tax-exempt status and the other has a 501(c)(6) tax-exempt status. The organizations pay the official's travel expenses to attend board meetings. Must the official report these travel payments?
  - A. Under the Act, travel payments provided to an official by a 501(c)(3) organization are exempt from the definition of "income" and therefore, not reportable. However, travel payments from other organizations, including a 501(c)(6) organization, are likely required to be reported. Designated employees must report such travel payment if the organization is reportable pursuant to the official's disclosure category in their agency's conflict of interest code.
- 45. Q. The local airport authority issues a certain number of airport parking cards to the County to allow the cardholders to use the parking facilities at the airport at no change, provided the cardholder is on official business. Must the officials who use the parking cards report a gift on the Form 700?
  - A. No. As long as the parking cards are used for official business only, the parking cards do not provide a personal benefit, so no gift is received. If a parking card is used for *personal* purposes, a gift must be reported.

#### Tickets to Non-Profit and Political Fundraisers Questions

- 46. Q. An official is offered a ticket from a 501(c)(3) organization to attend its fundraising event. The face value (price) of the ticket is \$500, and the ticket states that the tax deductible portion is \$350. If the official accepts the ticket, what must be reported?
  - A. Nothing is required to be reported on the Form 700, so long as the ticket is provided directly by the 501(c)(3) organization for its own fundraising event and is used for the official's own attendance at the fundraiser. In this case, the ticket is deemed to have no value. The official may also accept a second ticket provided directly by the 501(c)(3) organization for their guest attending the event, without a reporting obligation by either the official or the guest.
- 47. Q. What if someone purchases a table at a non-profit fundraiser and offers an official a seat at the table?
  - A. If another person or entity provides a ticket, it is a gift and subject to the gift limit. The value is the non-deductible portion on the ticket. If there is no declared face value, then the value is the pro-rata share of the food, catering service, entertainment, and any additional item provided as part of the event. The "no value" exception only applies if the official receives no more than two tickets for their own use directly from the 501(c)(3) organization and it is for the organization's fundraising event.
- 48. Q. A 501(c)(3) organization provides a ticket to an official for its fundraising event. The organization seats the official at a table purchased by a business entity. Does the official have to report the ticket?
  - A. No. So long as the ticket is provided directly by the 501(c)(3) organization and is used for the official's own attendance at the fundraiser, the ticket is not reportable regardless of where the official is seated.

#### Frequently Asked Questions: Form 700 Disclosure

- 49. Q. An agency employee who holds a position designated in their agency's conflict of interest code receives a ticket to a fundraiser from a person not "of the type" listed in the agency's code. Is the agency employee required to report the value?
  - A. No. A ticket or any other gift may be accepted under these circumstances without limit or reporting obligations. Agencies must ensure the conflict of interest code adequately addresses potential conflicts of interests but not be so overbroad as to include sources that are not related to the employee's official duties.
- 50. Q. An official receives a ticket to attend a political fundraiser held in Washington D.C. from a federal committee. Is the official required to disclose the ticket as a gift, and is it subject to the gift limit?
  - A. No. The value of the ticket is not a gift, so long as the ticket is provided to the official directly by the committee holding the fundraiser and the official personally uses the ticket. (See Regulation 18946.4.) Separate rules apply for travel provided to attend the fundraiser. Regulation 18950.3 covers issues on travel paid by or for a campaign committee.
- 51. Q. A political party committee is holding a political fundraiser at a golf course and a round of golf is included. If the committee provides an elected official a ticket, is the ticket reportable by the official?
  - A. No, so long as the official uses the ticket for their own use. If someone other than the political party provides a ticket, the full cost of the ticket is a gift. The political party must report the total amount spent on the fundraiser on its campaign statement.
- 52. Q. If a business entity offers an official a ticket or a seat at a table that was purchased for a political fundraiser, what is the value?
  - A. Because the ticket was not offered by the campaign committee holding the fundraiser, it is a gift to the official. The value is either the face value of the ticket or the pro-rata share of the food, catering services, entertainment, and any additional benefits provided to attendees.
- 53. Q. If an official attends an event that serves only appetizers and drinks, does the "drop-in" exception apply no matter how long the official stays or how many appetizers or drinks are consumed?
  - A. No. The focus of the "drop-in" exception is on the official's brief attendance and limited consumption, not on the nature of the event as a whole. If an official attends an event that serves only appetizers and drinks, the "drop-in" exception applies only if the official just "drops in" for a few minutes and consumes only a "de minimis" amount of appetizers and drinks. The "drop-in" exception does not automatically apply just because the event does not serve more than appetizers and drinks.

#### Frequently Asked Questions: Form 700 Disclosure

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- 54. Q. An organization, which is not a 501(c)(3) organization, is holding a fundraiser at a professional sporting event. Tickets to this sporting event are sold out and it appears that tickets are only available at a substantially higher price than the face value amount of the ticket provided to the official by the organization. If the official attends the event, what is the value of the gift?
  - A. The value is the face value amount of the ticket to the sporting event. This valuation rule applies to all tickets to such events that are not covered by a separate valuation exception, such as non-profit and political party fundraisers.
- 55. Q. An official receives a ticket to a fundraiser, and if accepted, the ticket will result in a reportable gift or a gift over the current gift limit. What are the options?
  - A. The official may reimburse the entity or organization that provided the ticket for the amount over the gift limit. Alternatively, the official may pay down the value of the ticket to under the \$50 gift reporting threshold if the official does not want to disclose the ticket. Reimbursement and/or pay down must occur within 30 days of receipt of the ticket. A candidate or elected official may use campaign funds to make the reimbursement if the official's attendance at the event is directly related to a political, legislative, or governmental purpose. A ticket that is not used and not given to another person is not considered a gift to the official and therefore is not reportable.

## MINUTES OF EXECUTIVE COMMITTEE MEETING

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

#### **MEETING DATE & LOCATION**

Monday, February 3, 2025 @ 9:00 am

Main Office – Conference Room

1273 High Street, Auburn, CA 95603

Notice and Agenda available on the internet at <a href="https://www.goldcountryfair.com">www.goldcountryfair.com</a>

#### 20th DAA BOARD OF DIRECTORS

Peg Johnson, Chairman Keri Bailey, Vice Chairman

#### 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 to attend or participate in any Board or Committee meetings, or other Gold Country Fair activities may request assistance by contacting Sonia Del Toro 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

Present: Peg Johnson, Keri Askew Bailey

#### 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. None to Consider

#### VI. **COMMITTEE REPORTS:**

- A. CEO Report
  - 1. CEO Ales reports that the preliminary sponsorship package was published and already have \$10,000 committed to the 2025 Gold Country Fair.
  - 2. CEO Ales states that he and Nevada County Fair CEO have a meeting scheduled with Senator Dahle to discuss legislative opportunities with CERRVF.
  - 3. CEO Ales reports that the Sutter Building project has commenced.
  - 4. CEO Ales reports that Hugs-N-Smiles passed the licensing inspection and has been approved to relocate to the Motherlode Building.
  - 5. CEO states that the Clubhouse Project will commence at the conclusion of the Sutter Building Project.

#### B. Executive Committee

- 1. President Johnson announces that the Chamber of Commerce has stated that they will not be hosting a fireworks show for the 4<sup>th</sup> of July. President Johnson adds that the fairgrounds had not budgeted to solely host the firework show, nor should the fairgrounds be responsible for picking up every event that the Chamber chooses not to host.
  - a. CEO Ales states that he met with City Manager, Sean Rabe, to discuss the event and states that the City of Auburn may be able to contribute \$7,500.00. CEO Ales adds that he also met with District 3 Supervisor, Cindy Gustafson, and states that she said that hosting the event would be incumbent on the City and its people.

#### VII. CORRESPONDENCE:

A. None to Consider

#### VIII. FINANCIALS:

A. None to Consider

#### IX. OLD BUSINESS:

A. None to Consider

#### X. **NEW BUSINESS**:

A. Upcoming Board Meeting

#### XI. MATTERS OF INFORMATION:

- A. CEO Comments
- B. Director/Staff Comments
- C. Board Meeting Dates:
  - 1. TBA
- D. Upcoming Key Activities
- XII. **CLOSED SESSION:** The Board of Directors of the 20<sup>th</sup> DAA is permitted to meet in closed session to discuss the following: Personnel Matters- Government Code 11126(a).

#### XIII. ADJOURNMENT

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 January 23, 2025

## MINUTES OF INTERIM COMMITTEE MEETING

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

#### **MEETING DATE & LOCATION**

Tuesday, February 4, 2025 @ 1:30 pm

Main Office – Conference Room

1273 High Street, Auburn, CA 95603

Notice and Agenda available on the internet at <a href="https://www.goldcountryfair.com">www.goldcountryfair.com</a>

#### 20th DAA BOARD OF DIRECTORS

Keri Bailey, Vice Chairman Bethel Vercruyssen

#### 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 to attend or participate in any Board or Committee meetings, or other Gold Country Fair activities may request assistance by contacting Sonia Del Toro 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

Present: Keri Askew Bailey, Bethel Vercruyssen, Peg Johnson, Don Ales

#### 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. None to Consider

#### VI. COMMITTEE REPORTS:

A. None to Consider

#### VII. CORRESPONDENCE:

A. None to Consider

#### VIII. FINANCIALS:

A. None to Consider

#### IX. OLD BUSINESS:

A. None to Consider

#### X. **NEW BUSINESS:**

- A. Auburn Chamber of Commerce 4<sup>th</sup> of July Celebration
  - **1.** CEO Ales reports that the Auburn Chamber of Commerce has stated that they are no longer interested in hosting a fireworks show for the 4<sup>th</sup> of July. CEO Ales adds that the City Manager, Sean Rabe, has implied that the City of Auburn can contribute up to \$7,500.00.
    - **a.** President Johnson emphasizes that the Association did not budget to host a fireworks show.
  - **2.** Director Vercruyssen asks if there are any solutions if the Chamber is unwilling and the Association hasn't budgeted for the event to pull this event off.
    - **a.** CEO Ales replies if the community would want the event, the community should contribute.

- **3.** Director Vercruyssen agrees and states that it is not feasible for the Association to take full responsibility for this event. Director Vercuyssen adds that the continuity of the event will be challenging.
- **4.** Director Bailey states that it is not the responsibility of the Association to make a public statement about cancellation of the event.
- 5. Director Vercruyssen states that the if the public has questions regarding the event, the best approach will be to deflect to the Chamber of Commerce.

#### XI. MATTERS OF INFORMATION:

- A. CEO Comments
- B. Director/Staff Comments
- C. Board Meeting Dates:
  - 1. TBA
- D. Upcoming Key Activities

#### XII. ADJOURNMENT

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 January 24, 2025



# PMIA/LAIF Performance Report as of 01/22/25



## **Quarterly Performance Quarter Ended 12/31/24**

## PMIA Average Monthly Effective Yields<sup>(1)</sup>

LAIF Apportionment Rate <sup>(2)</sup> :	4.62	December	4.434
LAIF Earnings Ratio <sup>(2)</sup> :	0.00012664187216722	November	4.477
LAIF Administrative Cost <sup>(1)*</sup> :	0.28	October	4.518
LAIF Fair Value Factor <sup>(1)</sup> :	0.999621985	September	4.575
PMIA Daily <sup>(1)</sup> :	4.40	August	4.579
PMIA Quarter to Date <sup>(1)</sup> :	4.48	July	4.516
PMIA Average Life <sup>(1)</sup> :	252		

### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 12/31/24 \$155.4 billion

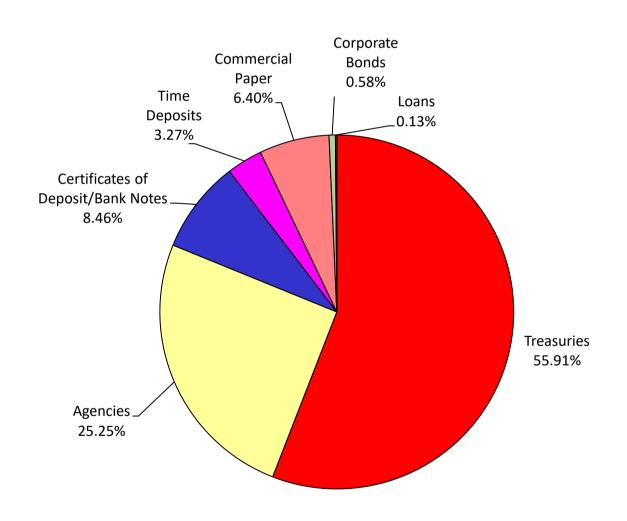


Chart does not include \$1,239,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

#### Daily rates are now available here. View PMIA Daily Rates

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

\*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

#### Source:

(1) State of California, Office of the Treasurer

(2) State of California, Office of the Controller

## Statewide Ban on Poultry and Dairy Cattle Exhibitions Frequently Asked Questions (FAQ)

(Poultry, Dairy, Other Livestock, and General)

#### AVIAN/POULTRY QUESTIONS AND ANSWERS

#### Q. Which types of birds does the ban affect at exhibitions, shows, or fairs?

The ban is intended to address the highest risk bird species related to avian influenza. This ban will affect chickens, turkeys, ducks, and upland game birds (i.e. pheasants, chukars). All other exhibitions, shows or sales with birds, including those with pigeons, psittacine, doves, Soft Bills, and Hookbills, will not be impacted by the ban at this time but are susceptible to the virus. At any exhibition or show we highly encourage careful observation and isolation of any apparently sick birds, good sanitation, and the implementation of measures that reduce the potential spread of any disease from bird to bird at these events.

#### Q. Does the ban apply to eggs or other egg exhibits, judging or sales?

No. Eggs are not currently included in the ban and do not apply to egg exhibitions, judging, or sales. Egg display disposal should follow good sanitation practices. For example, use disposable gloves to place eggs into a leakproof plastic bag, seal, and place into a secondary leakproof plastic bag, seal, and spray the outside of bag with a disinfectant such as Lysol, then dispose into a receptacle.

#### Q. Does the ban apply to incubator and/or hatching egg displays?

No. The heat used for these displays should inactivate the virus. The public should not have direct contact/access to hatching eggs or chicks. Hatched chicks should be observed for any health issues for 30 days. If any health concerns arise, contact the CDFA Sick Bird Hotline at 866-922-2473.

#### Q. Does the ban apply to poultry meat birds exhibited with a terminal sale?

Yes. Currently, the ban includes described poultry at fairs, shows, and exhibitions that have terminal sales. Contact <a href="mailto:cdfa.HPAlinfo@cdfa.ca.gov">cdfa.HPAlinfo@cdfa.ca.gov</a> for a current risk assessment in your area and to consider exemptions after March 1, 2025.

#### DAIRY COW QUESTIONS AND ANSWERS

#### Q. Which dairy cattle are affected by the ban?

The ban is intended to address the highest risk classes of cattle known to be associated with spreading H5N1 in California. While other classes of dairy cattle have been implicated in spread, the highest risk animals are bred cattle close to parturition (Springers), and lactating cows or recently dried off cows. While the role that replacement heifers play in spreading H5N1 needs further research, there is no reliable test to ensure they are not infected, and they

are higher risk because they normally move to a dairy or are co-housed with dairy destination animals. Therefore, the ban includes replacement heifers, especially bred heifers (Springers), and lactating or recently dried off adult cows. Dairy cattle breeds include Ayrshire, Brown Swiss, Holstein, Jersey, Guernsey, Milking Shorthorn, Red & Whites, and any cross bred dairy cattle. Hosting a dairy calving exhibit to the public at these facilities is prohibited.

#### Q. Does this ban apply to dairy bulls, feeder calves, and steers?

No, dairy bulls, feeder calves, and steers can be exhibited, as these classes of dairy cattle have not been strongly implicated in spreading H5N1 to dairies and generally are segregated or moved to harvest channels. Because these cattle may share equipment or facilities with dairy cows, careful observation and isolation of any apparently sick cattle, good sanitation, and the implementation of measures that reduce the potential spread of disease from animal to animal at these events remains important.

#### Q. Why are dairy cattle excluded from exhibitions when beef cattle are not?

The H5N1 virus thrives in cow milk and in the udders. This increases the risks of dairy cows over beef cows. Further, CDFA has no data suggesting that beef breeds have been infected or spread this virus, although more research related to breed susceptibility is needed. Finally, beef breeds generally move to harvest channels and not back to a dairy where they may spread disease. Because beef cattle may share equipment or facilities with dairy cows, careful observation and isolation of any apparently sick cattle, good sanitation, and the implementation of measures that reduce the potential spread of any disease from animal to animal at these events remains important.

#### Q. Will fairs with milking parlors be required to have protocols for the milk?

Milking parlors should not be used until this ban is lifted. All dairy cows residing at fairgrounds must be separated from the public.

### Q. Can dairy heifers that have tested negative for H5N1, attend fairs, shows, exhibitions, or sales?

Not at this time. Currently, the most reliable test for H5N1 is using a milk sample. If a reliable test for non-lactating dairy cattle is developed or proposed, exemptions will be considered. This action is required to minimize the risk of exposure to outside sources of infection including animals and people. CDFA will re-evaluate these risks monthly. For shows occurring after March 1, 2025, contact <a href="mailto:cdfa.HPAlinfo@cdfa.ca.gov">cdfa.HPAlinfo@cdfa.ca.gov</a> for testing proposal evaluations.

## Q. Can shows or sales of dairy heifers continue, if buyers agree to quarantine the animals prior to introducing the acquired animal into their herd?

No. Showing replacement heifers, springers, and adult lactating and dry dairy cows, is not permitted at this time, but risks will be evaluated monthly. This action is required to minimize the danger of exposing people and non-infected cows and birds to the disease. Exemption

proposals including all risk mitigation measures will be considered for fairs occurring after March 1, 2025. Please submit proposals for exceptions to <a href="mailto:cdfa.HPAlinfo@cdfa.ca.gov">cdfa.HPAlinfo@cdfa.ca.gov</a>.

#### OTHER LIVESTOCK QUESTIONS AND ANSWERS

### Q. What considerations should be taken for other bird species or livestock that are not included in the ban?

We strongly encourage all exhibitions, shows, and fairs with any susceptible species to take extra precautions. If possible, avoid housing different species within the same space. Do not allow any apparently sick animals to be exhibited. Do not allow the public to touch or handle exhibited animals; if this is unavoidable, provide hand washing stations and/or hand sanitizer.

#### Q. Does this ban apply to dairy goats?

No. Dairy goats are not currently included in the ban.

#### Q. Are dairy goats susceptible to H5N1 Bird Flu?

There is no current evidence of dairy goat susceptibility, but this is part of ongoing research. If dairy goats are found susceptible, they will become an additional source of transmission to other animals and humans. We strongly encourage strict biosecurity measures in <a href="multispecies farms">multispecies farms</a> to prevent spill-over infections (an infection jumping from one species to another species).

#### **GENERAL BAN RELATED QUESTIONS**

#### Q. Why is California the only state that is putting out a ban? Why now?

The 2025 fair season started during a time when there is an unprecedented number of infected farms in California. Infected dairy cattle may be asymptomatic (not look sick) for two to three weeks yet still be able to spread the virus. As a result of high levels of infection and undetected transmission, the virus is spreading rapidly between dairies in California and infecting poultry flocks. In addition to the threat posed by infected dairies, poultry flocks are being infected by migratory birds. New cases of H5N1 are still being detected in California dairy and poultry flocks.

As of January 24, 2025, there are 937 confirmed cases in dairy cattle across 16 states.
CA makes up 720 of those cases. In the last 30 days, there were 40 new cases in dairy
cattle nationwide; CA made up 35 of those. For the latest national updates on H5N1 in
dairies, visit this <u>link</u>.

## Q. Can fairs submit proposals for exceptions? If yes, who can they submit them to? Yes. Proposals will be considered for fairs occurring after March 1, 2025. Please submit proposals for exceptions to <a href="mailto:cdfa.HPAlinfo@cdfa.ca.gov">cdfa.HPAlinfo@cdfa.ca.gov</a>.

#### Q. How long is the ban expected to continue?

This ban will remain in effect as long as the virus concentrations remain high in California dairies due to the risk of infecting other cattle, poultry farms, and people in close contact with infected animals. While we are starting to see many more dairies test negative for Bird Flu after recovering from infection, it is hard to predict when there will be a significant recovery Statewide. CDFA will re-evaluate the risks monthly.

**Q. Does the ban apply to educational farms or petting zoos with poultry and dairy cattle?** Yes. All poultry and dairy cattle should be removed from educational farm and petting zoos for public interactions and exhibitions. Traveling (mobile) farms and petting zoos cannot include specified banned animals. Permanent educational farms and petting zoos cannot publicly exhibit the specified banned animals.

### Q. Are virtual poultry and dairy cattle showmanship (no animals physically gathered on site) permitted?

Yes. All virtually hosted shows and sales for poultry and dairy cattle are excluded from the ban. This form of exhibition provides the most effective protection against disease spread from events where animals from different farms and regions physically gather in one place.

Q. Are there any special precautions for fairs in areas that are currently free from disease? Northern California (Butte, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stutter, Trinity, Tehama, Yolo, Yuba) is currently free from H5N1 Bird Flu in dairy cattle and an introduction would be devastating to local dairy farmers and poultry ranchers. It is critical that all animal owners and exhibitors limit movement of potentially infected dairy cattle and poultry, and potentially contaminated equipment like trailers into this region. Fairs can play a part in protecting farmers through education and policies that reinforce a "no movement of Bird Flu virus here" perspective. Educational materials can be found on our website.

Q. Will animals from H5N1 infected areas be allowed to exhibit at shows and fairs? Only animals specified by the ban are prohibited from exhibitions at shows and fairs, even if they are from an H5N1 infected area. Note that a farm under State Quarantine due to active infection would not be allowed to exhibit animals, but there may be herds or flocks with yet to be detected or redetected infections. These undetected farms would not be under State Quarantine movement restrictions, which is one reason for banning the highest risk animals from co-mingling with other highly susceptible animals at fairs and exhibitions. In addition to following the statewide ban on poultry and dairy cattle exhibition, it is recommended that ALL fairs, shows, and exhibitions practice enhanced biosecurity to reduce the risk of animal disease transmission including but not limited to H5N1 Bird Flu.

### Q. Does the ban apply to animals originating from California and attending an exhibition, show, fair, or sale outside of the state?

The ban includes all poultry and dairy cattle attending a California exhibition, show, or fair. Animals attending out of state shows/exhibitions/fairs/sales would be subject to the rules of the Federal Order <a href="https://www.aphis.usda.gov/sites/default/files/dairy-federal-order.pdf">https://www.aphis.usda.gov/sites/default/files/dairy-federal-order.pdf</a> and any additional restrictions placed by the hosting state.

#### Q. What are CDFA's recommendations to protect my flocks/dairies from infection?

We urge all poultry flock and dairy herd owners to increase their biosecurity practices. Poultry owners can find recommendations at <u>CDFA</u> and <u>USDA</u> websites. Dairy herd owners can find biosecurity recommendations at <u>Protecting Your Herd Biosecurity Recommendations</u>.

#### Q. Why is this ban important when considering the risk to humans?

While the current risk of H5N1 to the general public remains low, it is not zero. Risks of exposure and infection are significantly higher when humans interact with an infected animal. Poultry and dairy cattle are highly susceptible to this virus. The ban is in place to reduce the risk to all susceptible species, including humans, by temporarily banning the most highly susceptible species at shows, fairs, and exhibitions.

## Q. How will CDFA provide adequate controls/requirements for exhibitors to shows and fairs once the ban is lifted to prevent the further spread of bird flu to non-infected premises/counties?

CDFA has been evaluating the risks of H5N1 Bird Flu to California agriculture since it was first detected in the United States in January 2022. The State Veterinarian works with epidemiologists to determine the risk factors and implements testing strategies, quarantines, and bans as needed to reduce the risk of disease spread. CDFA's education and outreach efforts began before this current outbreak and will continue indefinitely. These efforts include sharing animal health and disease mitigation practices including biosecurity recommendations through the CDFA website, social media, attending events fairs, shows, exhibitions, and presenting at agricultural clubs (FFA, 4H, school clubs).

## Q. Will CDFA provide posters and educational materials for events to use such as public displays?

Yes. Educational materials can be found on our <u>website</u>. These materials can be printed, displayed, and distributed. Reach out to our Public Information Officer at <u>cdfa.HPAlinfo@cdfa.ca.gov</u> for recommended materials.



February 12, 2025

F2025-02

TO: All Fairground Managers and Board Chairs

SUBJECT: 2025 State Rules for California Fairs

The California Department of Food and Agriculture's Fairs and Expositions (F&E) Branch is pleased to announce the release of the 2025 State Rules for California Fairs. The 2025 State Rules contain three addendums listed below:

- Addendum 1 Summary of Changes for 2025
- Addendum 2 Exhibit Program Guidelines for Fair Management & Exhibit Staff
- Addendum 3 Youth Agreement Letter signed by 4-H, FFA, Grange, and F&E

Also enclosed is Secretary Ross' welcome letter to the 2025 fair season. Please feel free to include the letter in your fair's Exhibitor Handbook. As soon as Governor Newsom's letter becomes available, F&E will share it with the Network. For future reference, the 2025 State Rules for California Fairs, addendums, and the Welcome Letters can also be found under the Correspondence tab on the F&E website.

We hope that you find this information helpful as you continue planning for the 2025 fair season. CDFA truly appreciates your involvement in our youth programs and wishes you the best of luck this year! For any State Rules questions/clarifications, variance requests, or protest information please contact Mike Francesconi by <a href="mailto:email">email</a>, or by phone at (916) 900-5365.

Respectfully,

Mike Francesconi
Branch Chief

Fairs & Expositions Branch

**Enclosures** 

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## YOU'RE INVITED TO THE

PLACER REENTRY PROGRAMS



## **GRADUATION CEREMONY**

APRIL 24, 2025 - 5:00 PM DOORS OPEN AT 4:30 PM

HEALTH AND HUMAN SERVICES CENTER
JEFF BROWN ROOMS #1-3
11434 B AVENUE, AUBURN CA 95603



Sacramento County Office of Education





February 08, 2019

F2019-02

To: District Agricultural Association CEOs and Board of Director Chairs

SUBJECT: Assembly Bill Number 2396: DAA Employee Sharing

On August 27, 2018, Governor Brown signed AB-2396 into law, codified at Public Contract Code section 10413, which allows District Agricultural Association (DAA) employees to contract on their own behalf with another DAA to provide services or goods. These contracts are subject to the Department's Incompatible Activities Policy and the prohibition against receiving double compensation. In summary, a DAA employee may contract with another DAA if:

- 1. The employee is not receiving his/her salary from their employer during the contract period; and
- 2. The employee's supervisor approves the outside work pursuant to the Department's Incompatible Activities Policy.

The provisions of AB-2396 are effective beginning January 1, 2019. Please refer to the enclosed, updated circular letter outlining the many ways DAAs may share their employees.

The Department recognizes the importance of DAAs' ability to share knowledgeable and experienced staff within the fair industry. This newly enacted legislation constitutes a valuable tool as it allows DAAs to access specialized skills and resources from another DAA's employee.

If you have any questions or need additional information, please contact me at (916) 900-5025 or John.Quiroz@cdfa.ca.gov. Please share with board of director chairs.

Sincerely,

John Quiroz, Chief

Fairs & Expositions Branch

**Enclosure** 

CC:

Human Resources Branch

Legal Office

#### **Policy**

It is the policy of the California Department of Food and Agriculture (CDFA or Department) and District Agricultural Associations (DAA's) to protect the outstanding record of personal integrity established by its officers and employees (employees) in carrying out its responsibilities to other State agencies and to the public, as well as to comply with State law. Accordingly, CDFA and DAA employees shall not engage in any employment, activity or enterprise which is clearly inconsistent, incompatible, in conflict with, or inimical to his or her duties as an employee of the State.

#### **Authority**

Section 19990, California Government Code

Section 10410, Public Contract Code

Sections 81000-91014, California Government Code (Political Reform Act)

Federal Hatch Act

Bargaining Unit Contracts (MOU's)

#### **Definitions**

Employee <sup>1</sup>	Includes all CDF	A and DAA	A civil se	rvice employees

(including seasonal and non-testing classes on any time base) and exempt officers and employees of the

Department/DAA.

Does not include the following: employees hired through a contract such as Cooperative Agricultural Support Services (CASS), 119-Day employees of the District Agricultural

Associations, and Fair Board members.

Includes an individual, firm, corporation, partnership. Person

association, other governmental body, or an agent or

representative of any of these entities.

<sup>&</sup>lt;sup>1</sup> The term encompasses any friend, relative, dependent, or other person used by an employee in an effort to accomplish indirectly what this policy prohibits.

Outside Employment Includes any service performed by an employee outside employee's work hours for which the employee receives any form of compensation not from CDFA. The term also includes the employee's having an ownership interest in a partnership or other private company, but does not include stock ownership in a publicly traded company.

**Outside Activity** 

Includes any activity, enterprise or service performed by an employee outside employee's work hours, for which the employee does not receive any form of compensation.

Related to the Department

Includes anything related to or affecting any activity, conduct, premises, items, farm or livestock (or products thereof), or commodity, which the Department regulates, monitors, or helps to promote or market. This term further includes any activity performed by the Department/DAA. This term should be interpreted broadly.

#### Responsibility

Branch Chiefs/Chief Executive Officers (CEO's) Branch Chiefs and CEO's are responsible for providing a written decision as to whether an employee's outside employment and/or activities are permissible.

Branch Chiefs and CEO's are responsible for providing the original written decision to the Human Resources Branch (HRB).

Managers and Supervisors Managers and supervisors are responsible for ensuring that their staff is informed of this Policy.

Managers and supervisors are responsible for ensuring that new employees complete and return the certification within thirty (30) days of appointment.

Managers and supervisors are responsible for ensuring that employees complete and return the certification annually between March 1 and April 30.

Managers and supervisors are responsible for sending all of the original completed certifications to the HRB and maintaining a copy in the Branch files.

Managers and supervisors are responsible for initiating the

review process if a decision is required on outside

employment and/or activities.

**Employees** 

Employees are responsible for reading, understanding, and

abiding by this policy.

Employees are responsible for completing a new certification within thirty (30) days of appointment and

returning them to their supervisors.

Employees are responsible for completing the certification annually between March 1 and April 30 and returning them

to their supervisors.

Employees are responsible for completing a new

certification if they intend to engage in outside employment

and/or activities which are or may be related to the

Department/DAA.

Human Resources Branch (HRB) HRB is responsible for filing certifications and Branch

Chief/CEO decisions.

HRB is responsible for providing copies of certifications and/or decisions upon request. (Certifications and Branch

Chief/CEO responses are public documents.)

Legal Office

The Legal Office is responsible for providing assistance to Branch Chiefs/CEO's, upon request, when a decision is

required as to whether an employee's outside employment

and/or activities are permissible.

#### Penalty for Violation

Any employee who violates this policy is subject to disciplinary action up to and including dismissal.

#### Outside Employment and/or Activities

An employee may engage in outside employment and/or activities that are not related to the employee's job functions or departmental responsibilities.

An employee shall not engage in outside employment and/or activities that are related to the employee's job functions or departmental responsibilities without the written consent of his/her Branch Chief/CEO.

An employee shall not engage in outside employment and/or activities that are subject to review, control, inspection, audit or enforcement by that employee.

An employee must submit, to his/her supervisor, a written description of any outside employment and/or activities that are or may be related to CDFA/DAA (see Certification Procedures on page 1.2.7.9). The employee's Branch Chief/CEO must make an individual determination as to whether or not the employment and/or activity are permissible. Where it would not adversely affect the operation of the Department/DAA, it may be possible to restrict duty assignments to prevent potentially incompatible situations from arising. It may also be possible to permit a certain employment and/or activity under specific written conditions.

An employee shall not engage in the following outside employment or activities:

- a. Except as part of the regular performance of his/her assigned duties, an employee shall not counsel, advise, or assist any person in the preparation, presentation or defense of any appeal, application, claim, notice, petition, record, report, statements or other writing or matter that is before or may be presented to, the Department/DAA, or presented in any administrative hearing, court proceeding, or action arising under or related to the laws administered by the Department/DAA.
- b. An employee shall not represent any of the following before the Department/DAA:
  - 1. Any person who is either an applicant for, or a recipient of, any type of service or assistance from a program that is under the supervision of the employee's Division/DAA.
  - 2. Any person who is applying for, or has obtained, any type of license, registration, or certification issued by the employee's Division/DAA.
  - 3. Any person who is applying for, or has obtained, any type of license, registration, or certification, which is subject to audit by the employee's Division/DAA.
- c. An employee shall not serve, either directly or indirectly, as the representative of any person in any state hearing, administrative hearing or trial in which the Department/DAA is a party or adjudicator, unless required as part of his or her duties as an employee of the Department/DAA.
- d. An employee shall not contract on his/her own behalf with any California State agency to provide services or goods.
- e. An employee shall not participate in any outside employment or activity, which creates a situation in which the employee fails to devote full-time attention and effort to his/her regularly assigned duties during regular hours of employment.

If the circumstances of an otherwise permissible outside employment or activity change such that they cause an employee to be unable to devote full-time attention and effort to his/her regularly assigned duties during regular hours of employment, the employee must terminate the outside employment or activity or make arrangements, if possible without disruption to the Department/DAA, to reduce the employee's time base.

- f. An employee shall not act as a consultant in areas related to his/her areas of responsibility at the Department/DAA, unless the services are rendered to another California state agency, other state's agency, or federal agency. An employee shall not be compensated for consulting for another governmental agency except that the employee's actual expenses and per diem may be reimbursed.
- g. An employee must abide by the restrictions listed in the Misuse of Position and/or Resources section of the Policy in all outside employment and/or activities.

#### Misuse of Position and/or Resources

Misuse of position and/or resources (misuse) includes using state time, facilities, equipment, or supplies for personal advantage and/or the personal advantage of another person. Each employee should devote his/her full time, attention and effort to his/her State office or employment during the hours of duty as a State employee. Any employment or activity during or outside duty hours that impedes an employee's ability to comply with this obligation is incompatible with the employee's State office or employment.

Examples of prohibited activities or activities that constitute misuse include (but are not limited to):

a. An employee shall not use any departmental symbol, badge, uniform, identification card, stationery, record, information, facility, staff time, equipment, supplies, training material, vehicle, address, postage, mailing list, or influence of his/her State position for personal use, gain and/or advantage, or lend or give such items to other persons unless authorized by law.

#### Exceptions are:

- 1. An employee who has been provided a State cellular phone for business purposes may make occasional personal use of it provided the employee reimburses the Department/DAA for the cost of that usage.
- 2. An employee may use a State telephone to make necessary personal calls, provided the employee charges any toll or long-distance charges to a credit card. Any such calls should be made only during the employee's

break time except in case of emergency. Abuse of this privilege will result in its restriction or removal.

- b. An employee shall not use state-owned copy machines, fax machines, computer equipment, or software for personal use.
- c. An employee shall not accept, take or convert to his/her own use, products of any kind in the course of, or as a result of inspections or audits of products, facilities, or premises.
- d. An employee shall not make arrangements for employment outside State service while on duty.
- e. An employee shall not use the status of the Department/DAA to solicit, directly or indirectly, business of any kind or to purchase goods or services at a discount for private use.
- f. An employee shall not use confidential or non-confidential information available to the employee solely by virtue of the employee's State employment for personal gain and/or advantage or for the personal gain and/or advantage of another person.
- g. An employee shall not provide confidential or sensitive information to persons not authorized to receive such information. Supervisors are responsible for ensuring that employees know what program information is confidential or sensitive.
- h. An employee shall not provide services or information to prospective bidders on any state contract unless authorized by the Department/DAA Contract Unit manager, and such services and information are available to all prospective bidders on the contact.
- i. An employee shall not prepare, present or publish any speech, article or other writing relating to the operation of the Department/DAA for any compensation from a source other than the State without prior written authorization by the employee's Branch Chief/CEO.
- j. An employee shall not use the authority of his/her position with the Department/DAA to knowingly violate or circumvent, or knowingly assist another to violate or circumvent any local, State, or federal law, regulation, or policy.
- k. An employee who has been given authority to make outside purchases for materials or services for the Department/DAA shall not make such purchases from any business entity in which he/she has a financial interest, or in which a member of the employee's immediate family (spouse, child, parent, sibling, or in-law) has a financial interest.

- I. An employee shall not accept, solicit, or otherwise seek gratuities, loans, credit, money, or anything of value directly or indirectly from any person or his/her agent who is regulated, inspected, licensed, or certified by or otherwise does business with the Department/DAA.
- m. An employee shall not enter into any partnership, profit sharing, or employment arrangement with, solicit business of any kind from, or purchase any property at a special discount from any person subject to regulation, inspection, licensing, certification, accreditation, supervision, or audit by the Department/DAA when the official duties of the employee involve such functions related to that person.
- n. An employee in a scientific, professional, or technical position with the Department/DAA shall not have a financial interest in or enter into any partnership, profit sharing, or employment arrangement with any private practitioner or firm rendering such scientific, professional, or technical services when such private practitioner or firm is subject to regulation, licensing, certification, accreditation or supervision by the Department/DAA, or performs work for the Department/DAA.

#### Gifts<sup>2</sup>

An employee shall not accept any gift, including money, any service, gratuity, favor, entertainment, loan, or other thing of value from any person who is doing or seeking to do business of any kind with the Department or whose activities are subject to regulation, inspection, supervision, licensing, or certification by the Department/DAA under circumstances from which it could reasonably be proven that the gift was intended to influence the employee in his/her official duties or was intended as a reward for any official actions of the employee. If there is doubt as to the propriety of accepting a gift, the gift should be refused.

All prohibited favors or gifts must be courteously refused, any received must be returned.

If an employee receives an offer of a favor, gift, or cash under circumstances that imply that the intent was to influence or reward the employee's actions, the employee must immediately notify his/her supervisor, even if the offer is refused. The supervisor will elevate the issue as deemed appropriate.

Receipt of gifts from close relatives and friends prompted solely by love, affection, or affinity are not prohibited. Likewise, inexpensive advertising items bearing the

<sup>&</sup>lt;sup>2</sup> "Designated" employees should consult the brochure entitled "Limitations and Restrictions on Gifts, Honoraria, Travel and Loans" provided by the Fair Political Practices Commission with Form 700, Annual Statement of Economic Interests.

names of firms are excluded from this Policy (such as pencils, pens, calendars, notepads, coffee mugs, etc.). Reciprocating meals or entertainment are also not prohibited; however, employees should exercise caution and good judgment in all areas.

#### Use of State Time to Market Products

The use of state time and resources by employees to market products for personal gain or advantage is prohibited. During work hours, employees must devote their full time, attention, and effort to their State office and assigned duties.

The term "product" includes, but is not limited to cosmetics, food products, cleaning products, house wares, mail orders, jewelry and other sundry items. Employees involved in marketing products must confine such activity to non-work time during the work day, may not use State resources (including the telephone) in the employment or activity, and may not distract other State employees from their duties.

Fund-raising is permitted for Department/DAA or charitable purposes and only if:

- a. It is limited to the employee's non-work time, and
- b. It does not involve contacting other employees during their work time. For instance, placing an order form where it is available for other employees to use is permissible, whereas, going from desk to desk soliciting orders is not.

These two conditions are subject to supervisor approval.

#### Political Activities

Political activities for State employees and officers are governed by the federal Hatch Act and applicable state statutes.

#### Former Employees

Once an employee leaves State service, he/she is no longer subject to the provisions of Government Code Section 19990; however, former employees are governed by the Political Reform Act which places restrictions on post-government employment under the provisions of Government Code Sections 81000-91014 and Public Contract Code Section 10410.

#### Certification Procedures

All employees must complete the Incompatible Activities Certification within thirty (30) days of commencing employment with the Department/DAA and annually thereafter between March 1 and April 30.

Those employees who are engaged in or wish to engage in any outside employment/activity which is or may be related to the Department/DAA must provide the specifics on the Certification, including the name of the employer or activity, job title/capacity, detailed description of the employment/activity, and number of hours per week that the employment/activity will involve, and reasons why the employee believes that the outside employment/activity is not incompatible with the employee's State duties or office.

A current employee wishing to engage in any outside employment/activity which is or may be related to the Department/DAA must submit a new Certification to his/her supervisor prior to engaging in the outside employment/activity, if possible, but no more than thirty (30) calendar days after beginning the employment/activity, so that a determination may be made by the Branch Chief/CEO whether the outside employment/activity is permissible.

If a new employee is already engaged in an employment/activity which is or may be related to the Department/DAA, the employee may continue the employment/activity until receiving a response from the Branch Chief/CEO.

#### Grievance/Complaint Procedures

An employee has the right to file a grievance or complaint regarding the application of this Policy to the employee's individual situation. Represented employees should follow the grievance procedures as outlined in the applicable MOU.

All non-represented employees may file a grievance or complaint as outlined in Administrative Manual Section 9.5.2, Excluded Employees — Grievances/Complaints and Non-Merit Statutory Appeals. The grievance or complaint must include the reason(s) why the employee disagrees with the Department's decision.

#### Distribution

Distribution of the above policy/procedure includes all employees.

Employees with questions may contact the Legal Office at (916) 654-1393.

## STATE OF CALIFORNIA INCOMPATIBLE ACTIVITIES CERTIFICATION SO-112 (Rev. 08/11)

## DEPARTMENT OF FOOD AND AGRICULTURE HUMAN RESOURCES BRANCH

If you have any questions regarding your outsic certification.	de employment and/or activiti	es, contact your s	upervisor prior to completing this		
I have received and read a copy of the Manual Section 1.2.7, Incompatible Ac					
I understand that failure to abide by the dismissal.	Policy may result in dis	ciplinary actior	n up to and including		
I declare that, if there is any change in Certification to be inaccurate or incomp thirty (30) calendar days of commencing	olete, I shall submit, in w	riting, a descrip			
I understand that the original of this sig and that a copy will be retained in Bran	ich/DAA files.	·			
Please check the box below that applies to you Employment and/or Activities" sections of the F	i. For guidance and/or definit Policy.	ions, please refer	to the "Definitions" and "Outside		
Category A – I have no outside employment and/or activities that are or may be related to the Department/DAA.					
Category B – I have outside employment and/or activities that are or may be related to the Department/DAA.					
Complete below for either category. Provide the	ne outside employment and/o	r activities informa	ation only if you check Category B		
Complete below for either category. Provide the above.  Name (Type or Print)	ne outside employment and/o	r activities informa	Time Base (FT or PT)		
above.		r activities informa			
above. Name (Type or Print)	Classification Title	Supervisor			
above. Name (Type or Print) Branch/Unit/DAA	Classification Title Telephone No. nd/or Activity. (Include numb	Supervisor Outside Joer of hours per we	Time Base (FT or PT)  ob Title/Capacity		

### Letter of Permission

Don Ales, CEO 20th DAA

Auburn, CA 95603

ceo@goldcountryfair.com

530-823-4533

February 6, 2025

20th DAA Board of Directors

This letter is to confirm that Sonia Del Toro has been granted permission to work at the 18th District Agricultural Association (DAA) while not receiving her salary at the 20th District Agricultural Association (DAA). This arrangement is in accordance with Assembly Bill 2396.

Sonia Del Toro's expertise and dedicated work ethic make her a valuable asset to our team, and we fully support her involvement with the 18th DAA.

Should you have any questions or require further information, please do not hesitate to contact me at 530-823-4530] or ceo@goldcountryfair.com.

Thank you for your attention to this matter.

Sincerely,

Don Ales