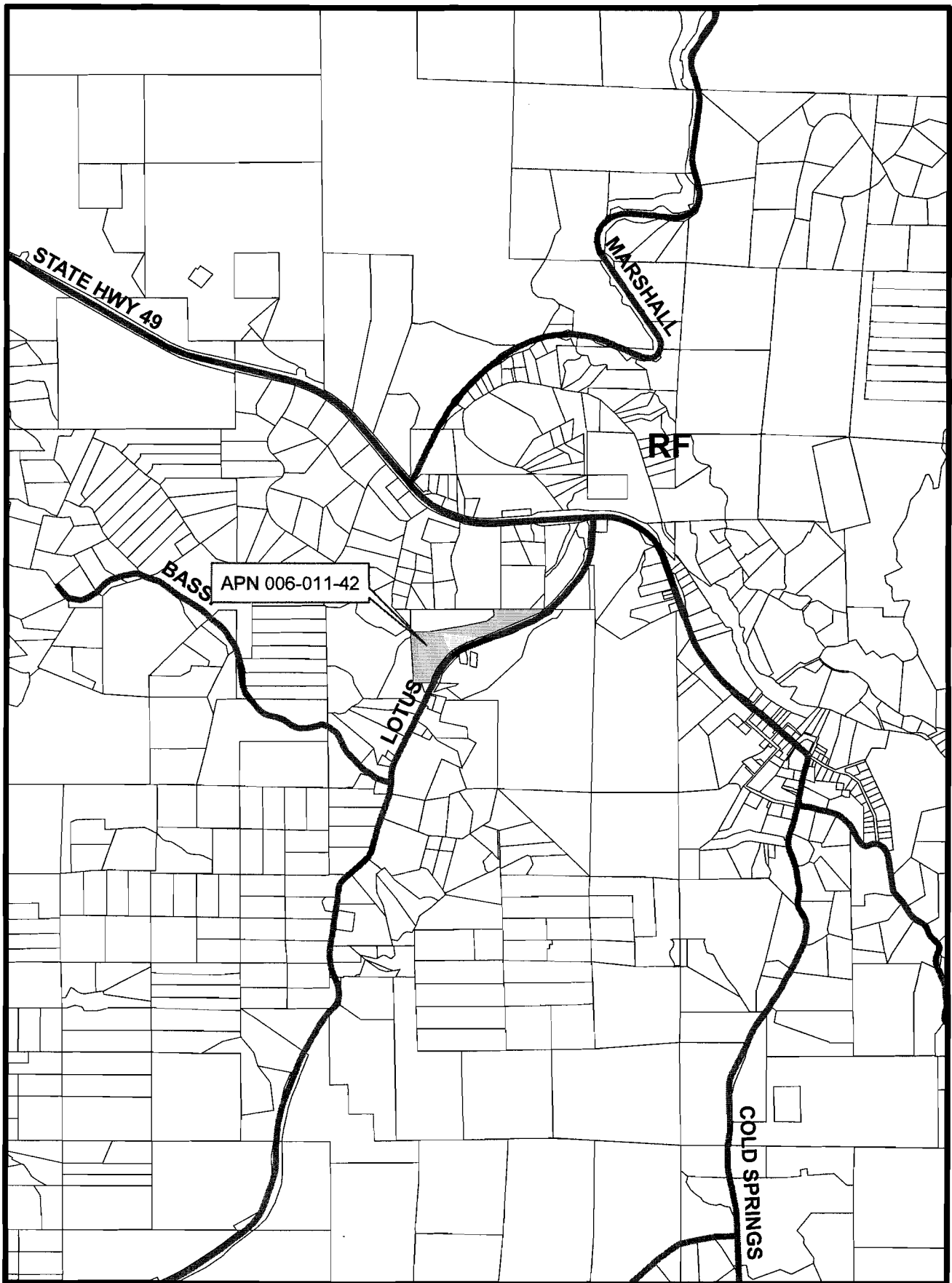
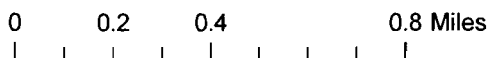


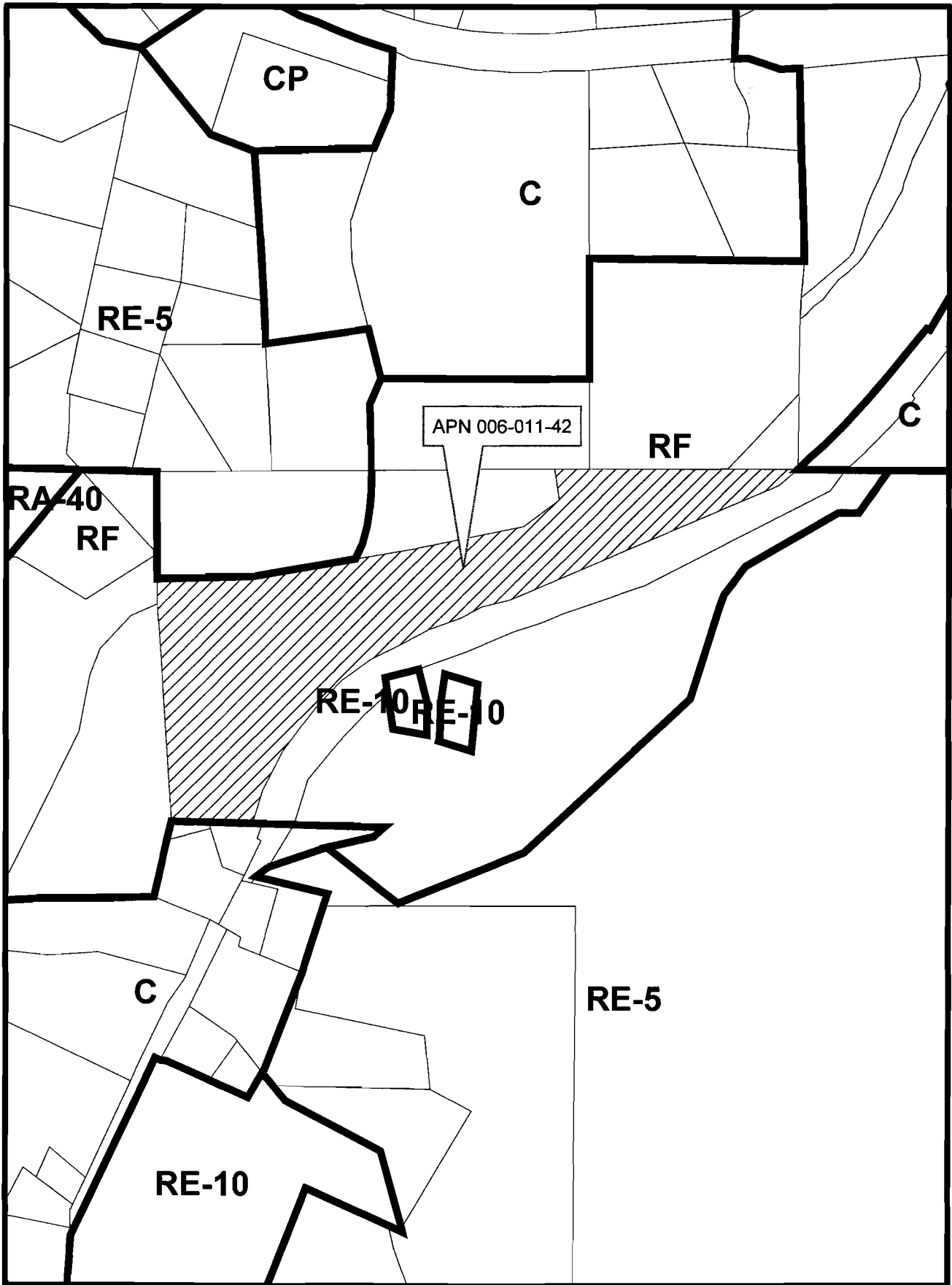
# EXHIBIT A: VICINITY MAP



PERMIT # SPR07-0032  
PREPARED BY AARON MOUNT



# EXHIBIT C: ZONING MAP

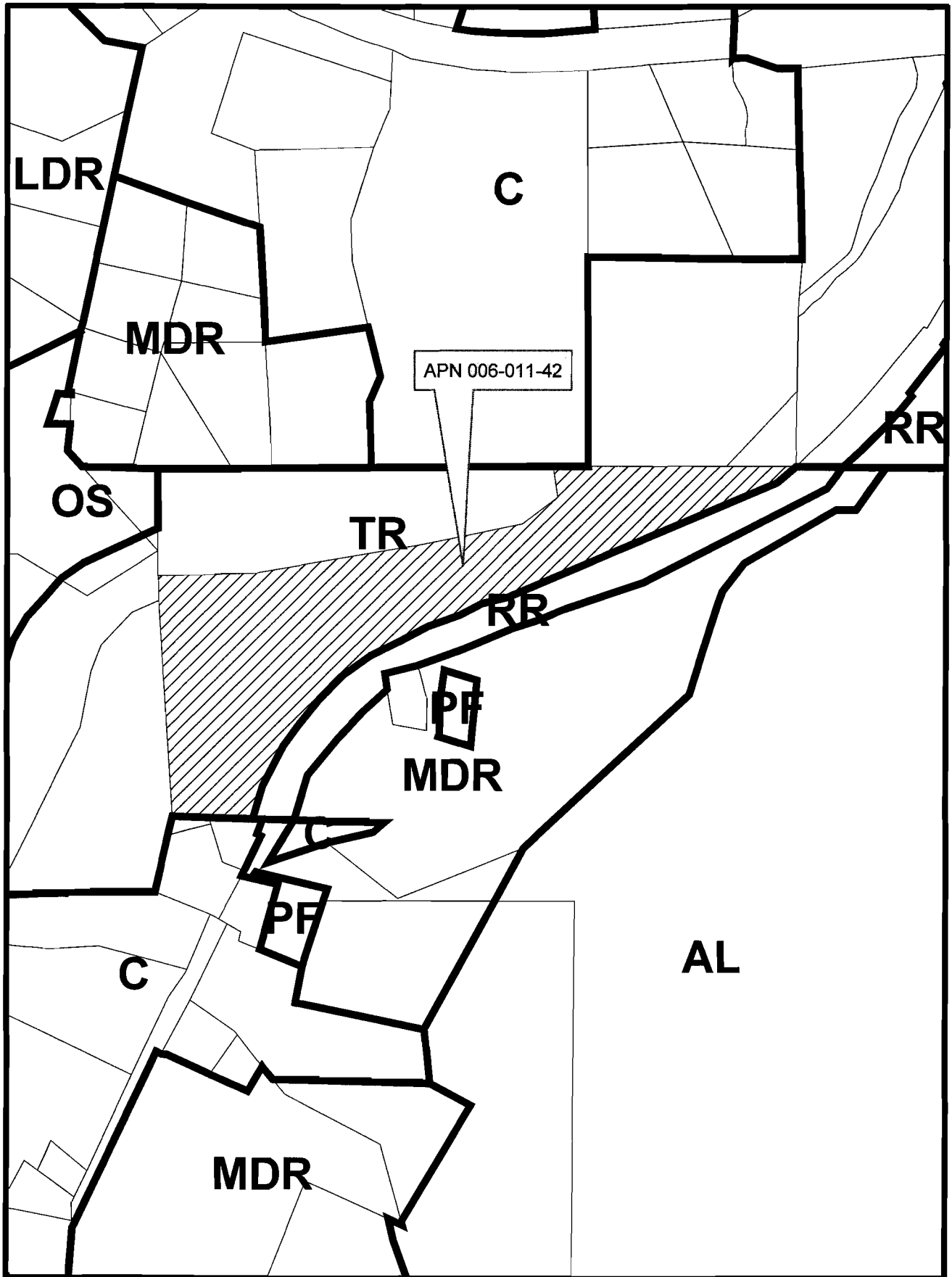


PERMIT # SPR07-0032  
PREPARED BY AARON MOUNT

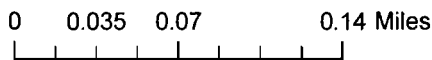
0 0.05 0.1 0.2 Miles



# EXHIBIT B: GENERAL PLAN MAP



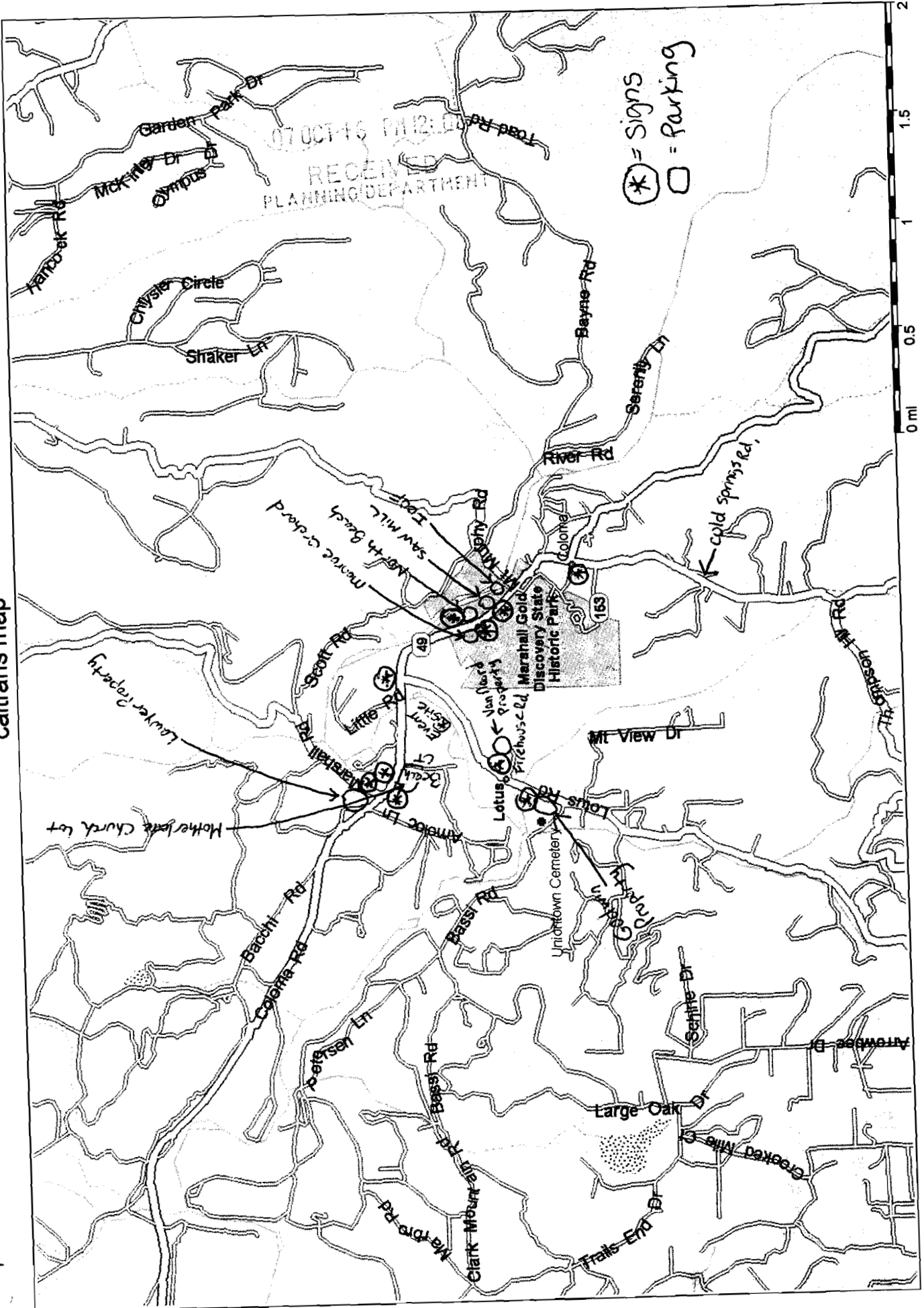
PERMIT # SPR07-0032  
PREPARED BY AARON MOUNT





# EXHIBIT E

caltrans map

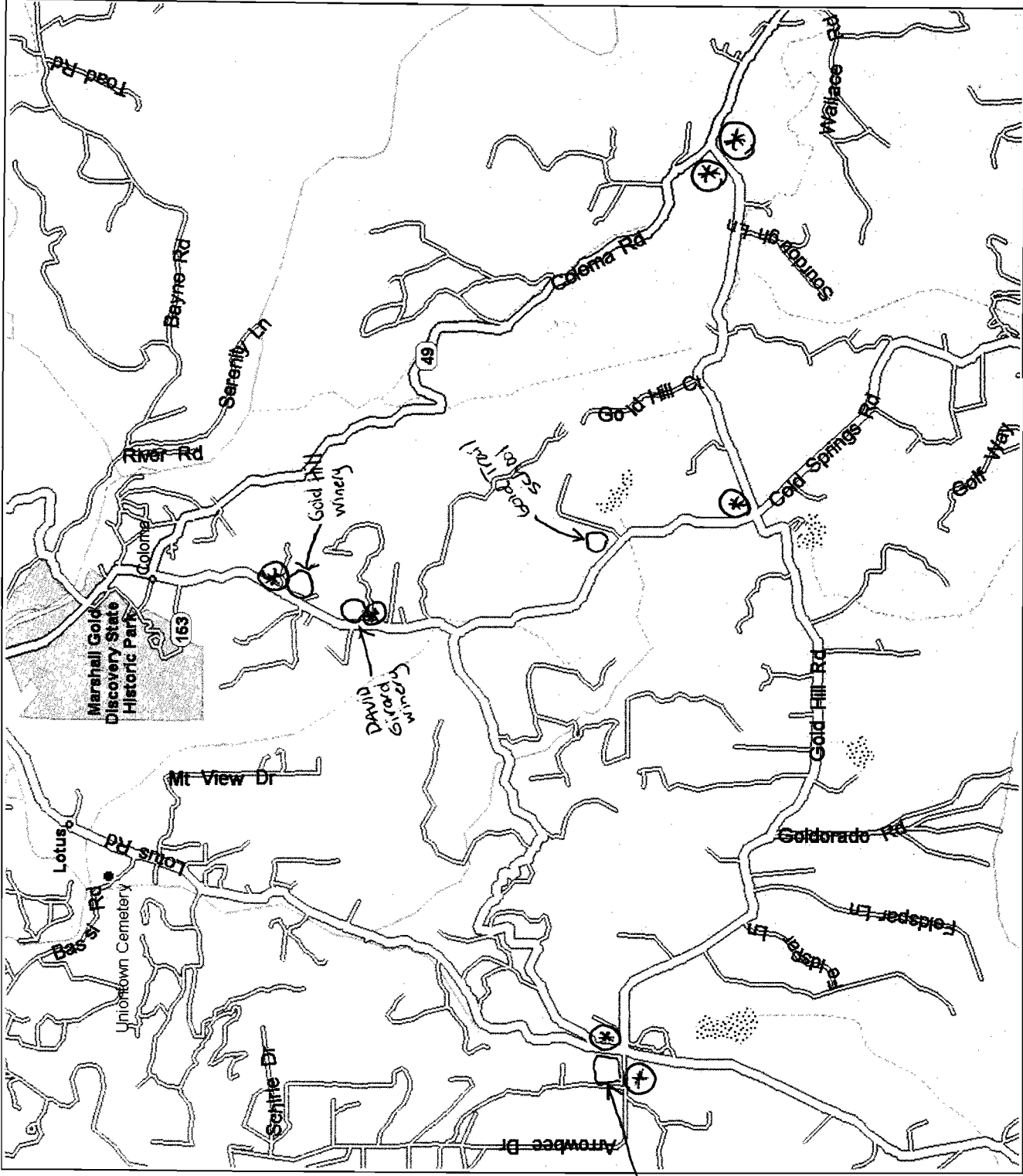


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© Copyright 2001 by Geographic Data Technology, Inc. All rights reserved. © 2001 Navigation Technologies. All rights reserved. This data includes information taken with permission from Canadian authorities. Her Majesty the Queen in Right of Canada.

# SPR 07-32

Attachment 6

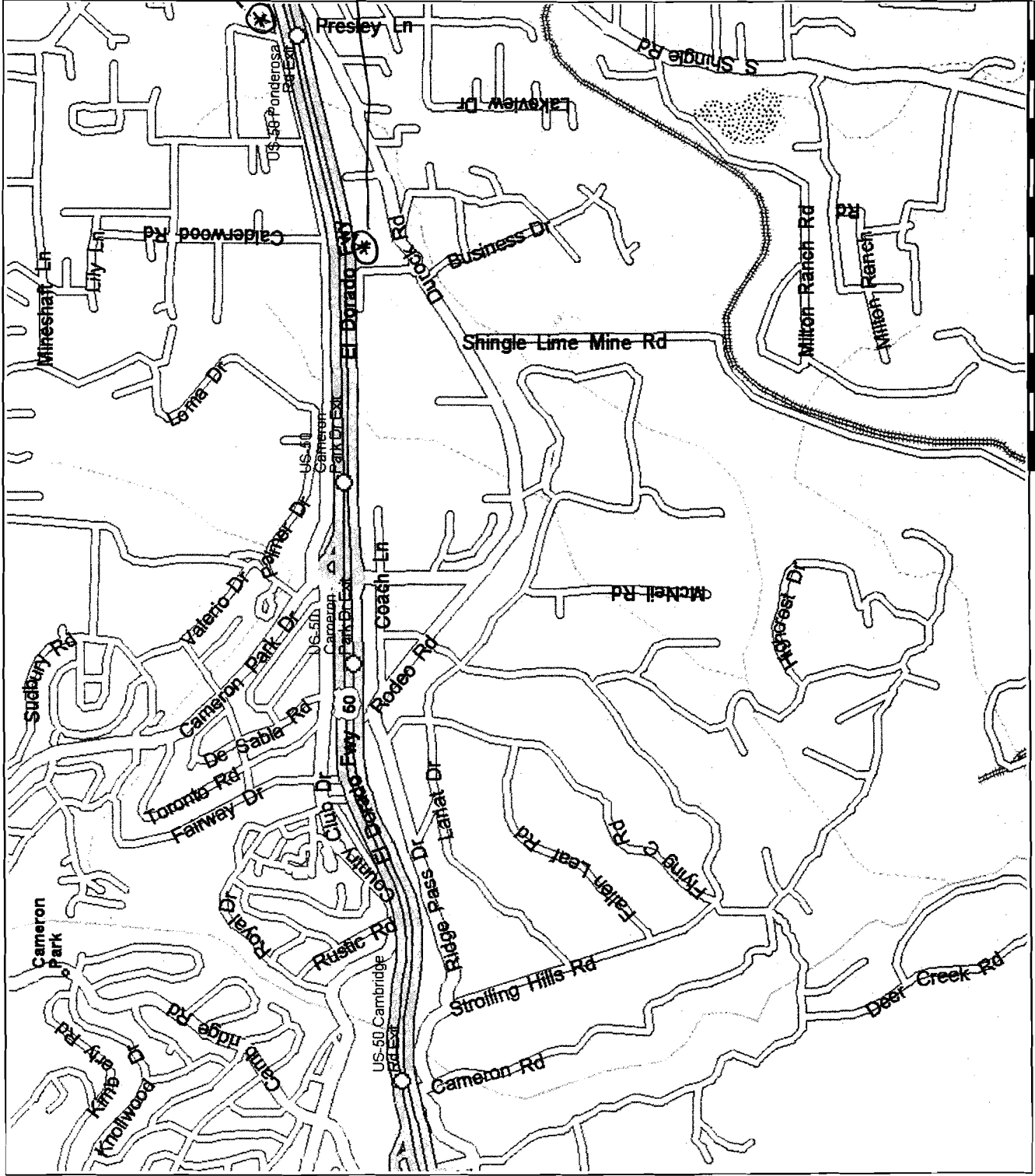
# Permit Map 2



⊛ = Signs

Suters Mill School

# CalTrans Map 3 - Hwy 50-Ponderosa Exit



Corner of N. Shingle Rd  
Ponderosa: N. Shingle Rd

Electronic Hwy Sign  
\* = Sign

# EXHIBIT F



Office: 451 Main Street, Suite 6, Placerville, CA 95667  
Mailing Address: P.O. Box 2400, Placerville, CA 95667  
Tel: 530.295.3496  
Fax: 530.295.3497  
[www.eldoradoarts.com](http://www.eldoradoarts.com)

October 15, 2007

El Dorado County  
Planning Department  
Attn: Aaron Mount  
2850 Fairlane Court  
Placerville, CA 95667

Dear Aaron:

The El Dorado Arts Council, Gold Discovery Park Association and the Coloma-Lotus Chamber of Commerce would like to thank you for your help in processing the 2007 Coloma Blues Live! Special Use Permit – and believe it or not – I'm writing you to begin the process for the 2008 show.

Attached to this letter is a breakdown of all the pertinent sections that outline the stipulations associated to acquiring approvals for our festival. As I did last year, in each section I've answered how we are able to adhere to the guidelines and therefore receive our necessary approvals.

The event will again take place at Henningsen-Lotus Park on Saturday, June 7, 2008. We will want to keep the attendance limit to the 3,000 figure that we managed to this past event.

Thank you in advance for your attention to this matter. From all of us at The El Dorado Arts Council, Gold Discovery Park Association and the Coloma-Lotus Chamber – we truly appreciate your support.

Sincerely,

Mary Carrera  
Marketing Director  
& Event Producer  
El Dorado Arts Council

CC: Jody Franklin & Vicki Kennedy/EDAC Board Co-Presidents  
Deb Jensen/Executive Director GDPA  
Judy Huestis/President – Coloma-Lotus Chamber of Commerce



## Coloma Blues Live! June 7, 2008 – Permit Response/Adherence

### 5.32.060 Permit—Application--Contents:

- A. The owner, exact location, legal description and area of the premises on which it is planned to conduct activities;

**Response:** Henningsen-Lotus Park, Lotus CA – County Owned Park Facility. The property is located on the Northwest side of Lotus Road approximately  $\frac{3}{4}$  mile South of the intersection with Hwy 49 in the Coloma area. Property size 18.69 acres. Parcel number: 006-011-42-1

- B. The owner, exact location, legal description and area of all lands to be used for parking;

**Response:** The following properties will provide more than the minimum number of parking spaces required for this event:

Henningsen-Lotus Park, northwest parking lot (handicap parking only) and northeast parking lot for volunteer parking. Owner: County of El Dorado as identified above. Total **80** spaces.

Tom Van Noord Property, parcel numbers 006-011-75, 006-011-76, located behind the Fire Station on Lotus Road, approximately  $\frac{1}{4}$  mile from Henningsen-Lotus Park (Tom Van Noord, 3294 Royal Dr., #201, Cameron Park, CA 95682). Total **300** spaces.

Parking Lots at Gold Trail School property located at 889 Cold Springs Rd., Placerville 95667 and Sutter's Mill School, located at 4801 Luneman Rd., Placerville 95667; owned by Gold Trail Union School District, 1575 Old Ranch Rd., Placerville, CA 95667. Total **225** spaces.

We have secured additional parking locations from the following property owners: David Girard Winery, 741 Cold Springs Road, Placerville, CA 95667. Total **150** spaces. Marshall Gold Discovery State Historic Park, 310 Back Street, Coloma, CA 95613. Total **300+** spaces. Archie Lawyer, property at the NW corner of Hwy 49 & Marshall Road (old rock quarry) – total **300** spaces. Bob Godwin's Property, 5161 Bassi Rd., Lotus CA – total **50** spaces. Mother Lode Church, 870 Beach Court, Coloma CA – total **150** spaces.

- C. The dates and the hours during which the event is to be conducted;

**Response:** The event itself is on Saturday, June 7, 2008 – gates open at 10 AM, Show starts at 11 AM – over by approximately 7 PM. In any event - all festival goers out of the park by dusk. Set Up for the event (as with the last two years festivals) takes place on Friday, June 6, 2008 – 7:30 AM until 11 PM. Clean up begins after the show on Saturday, June 7 – and is completed after stage is dismantled on Sunday, June 8<sup>th</sup> and the porta-potties picked up on Monday, June 9<sup>th</sup>.

- D. An estimate of the minimum and maximum numbers of customers, spectators, participants and other persons .....

**Response:** We request that the limit of total headcount in the Park be 3,000 in 2008. The 3,000 would include sponsors, promotional give-aways, volunteers and food vendors. The minimum number in the park would be 200 (volunteers and vendors) – this minimum would apply if we didn't sell any tickets.

- E. Detailed explanation of the applicant's program, plans and ability to supply potable water and facilities, food supply and facilities, sanitation facilities (including but not limited to sewage, garbage), medical/first aid, vehicle parking space, vehicle access, on-site traffic control, evacuation plans for sick/injured .....

**Response:** At the 2007 event, we increased the hand washing stations and the portable toilets to 31 toilets (2 of which were handicap), and a total of 9 hand washing stations – a number sufficient to handle 3,000 patrons and volunteers. We will order the same quantity for 2008. We will acquire food vendors as we did the past two years – and water will be sold to patrons; however they can bring in their own supply as well. There is fresh/potable water available at the Park, and permanent restroom facilities.

The event organizers and County Parks made the decision for the 2006 & 2007 events to make the "festival area" of the Park as self-sufficient as possible and not rely on the park facilities – however those facilities are available for use.

Local businessman and member of the Coloma/Lotus Chamber – John Tillman, who also owns Sierra Disposal, will be in charge of "sanitation" once again. He will provide a 30-yard dumpster for the main trash receptacle in the back stage area and will supply 60 32-gallon trash and recycle receptacles throughout the festival area. Throughout the day his team will pick up trash and dispose in main dumpster.

First Aid will again be managed by the El Dorado County Sheriff's Department. As with previous years, they will bring their mobile unit and staff this area. The Sheriff's Department will also help with Traffic Control, as they did this year, but we will also contract for two CHP officers as we did at the 2007 festival. From the back stage area there is emergency vehicle space provided with direct access to the festival grounds. If you need to confirm plans with the Sheriff's Department – feel free to contact Undersheriff Fred Kollar at (530) 621-6576.

- F. A description of all loud speakers and sound equipment to be used and the intensity of the sound, in decibels, at the boundaries of the premises;

**Response:** See decibel reading report (attachment 1) - and the following equipment information: Sound system – 7,000 watt power rack. Speaker system – 16 trapezoid speakers each with a 15" and 10" woofer and horn and an additional four 18" sub-woofers. Four zone delay speakers each with 15" woofers and horns powered by 800 watts.

- G. If it is proposed or expected that customers, spectators or participants will remain overnight, the arrangements for illuminating the premises for camping ....;

**Response:** No overnight from patrons – only the Event Organizer in RV/Back Stage Office area, as they did in 2006 & 2007.

- H. Provisions for cleanup of the premises and removal of rubbish after event;

**Response:** As with the first and second year event, Sierra Disposal is on site – with their employees and volunteers removing and monitoring refuse throughout the day. Each receptacle bag, once full, is removed and disposed of in the backstage 30 yard dumpster. The dumpster itself is removed from the Park property on the first business day following the event.

- I. Such other information pertinent to the event as the Board of Supervisors or any officer of the county finds reasonably necessary and required in order to determine whether or not the permit should be granted;

**Response:** The organizers of this event have already proven they can responsibly and very professionally, put on a Blues Festival under the requirements for 3,000 attendees. At the June 9, 2007 event – there were no incidences - no traffic problems, no arrests, and no issues whatsoever.

- J. Name, age, residence, mailing address and telephone number of applicants, and applicant's legal nature, such as individual, partnership, corporation...

**Response:** The El Dorado Arts Council (EDAC), Non-Profit 501C3 – PO Box 2400, Placerville CA 95667; Mary Carrera – Marketing Director (916) 941-9001, EDAC Office phone number – (530) 295-3496. Board Co-Presidents – Jody Franklin & Vicki Kennedy.

Gold Discovery Park Association, Non-Profit 501C3 – PO Box 461, Coloma, CA 95613. Executive Director – Deb Jensen – Office phone number (530) 622-6198.

- K. Financial Statement sufficient to give assurance of the ability of the applicants to meet the conditions of the permit;

**Response:** Copy of most current auditor's reports for the El Dorado Arts Council and Gold Discovery Park Association (Attachment 2 & 3).

- L. A detailed explanation of the applicant's plan for policy for policing prevention of illegal use of alcohol and drug consumption;

**Response:** Any attendee wishing to purchase beer/wine must show proof of ID and are wrist banded. ONLY identified as "over 21" wrist banded patrons may purchase beer and wine. No more than 2 beverages can be purchased at a time. Alcohol sales are cut off approximately 1.5 - 2 hours before the end of the show. All servers are required to "cut off" anyone who is visibly impaired. Bags,

backpacks and purses are searched at the main gate prior to entry – this activity is supported by Sheriff's Department employees and Volunteer Security.

- M. A detailed explanation of the applicant's plans in the event more persons attempt to attend the event than is permitted by the particular permit;

**Response:** If show is sold out prior to "event" day – advertising will cease *marketing* the event – but will be run to state that the show is sold out. The website will also stop taking orders and will be modified to state that tickets are no longer available. Signs will be posted outside the Park stating that the show is sold out. A sufficient amount of security will be posted at the front gates – inclusive of volunteers and Sheriff's Department.

- N. A consent to the entry at any time in the course of his duties of any peace officer and any employee of the sheriff, health officer and any other county officer in the performance of his duties, including but not limited to inspection;

**Response:** Consent fully granted – most organizations are already involved in the event. Henningsen-Lotus Park is a County facility; as such County employees have full access to the facility as part of the normal course of business. The "festival area" is fenced off with construction/orange mesh fencing material so that it is easy to determine what is part of the festival grounds and what is not.

- O. The address of applicant within the state to which all notices and correspondence addressed to applicant shall be directed by the county. Any notice or correspondence addressed and mailed postage prepaid to the address shall be deemed received by applicant.

**Response:** El Dorado Arts Council, PO Box 2400, Placerville, CA 95667

### **5.32.070 Permit – Application—Plans Required**

- A. Six (6) copies of white background prints of map drawn to scale
- 1) The location of the property on which the event is planned to occur

**Response:** See attached Event Location Map (Attachment 4).

- 2) Location of all highways, streets, alleys, lots and parcels of land w/i 1,000 feet of exterior boundaries of proposed use;

**Response:** Map from the County Surveyors office (Attachment 5) – buffered to 1,000 feet.

- 3) Location of the parking areas

**Response:** See attached Parking Map (Attachment 6).

4) All interior access ways;

**Response:** See Attachment 4

5) Access to the property;

**Response:** See Attachment 4.

6) The location and detailed plans of all buildings and structures on the premises or to be erected, including bandstand, stage or other facility for performance;

**Response:** See Attachment 4.

7) Location of all loudspeakers;

**Response:** See Attachment 4.

8) The location of all toilet, medical, washing, drinking and other facilities required by this chapter;

**Response:** See Attachment 4.

B. A certified list as shown on the latest assessment roll of the County of the names and addresses of all persons to whom all property is assessed within five hundred feet of the exterior boundaries;

**Response:** Map and list (labels) received from Jose Crummett – County of El Dorado Surveyors Office from 2007 show – buffered to 500 feet. (See Attachments 7, 8 & 9). Planning Department stated they would re-run due to changes in ownership and that it was not necessary for us to submit new paperwork as it would need to be updated by the County to ensure accuracy.

C. An agreement in writing signed by all property owners permitting the use of the premises for both the activity and for parking;

**Response:** Attachment 10 – Letter from County Division of Airports, Parks & Grounds and also attached are letters from Tom Van Noord, the Gold Trail Union School District, David Girard Winery, Marshall Gold Discovery State Historic Park, Mother Lode Church, Bob Godwin, Archie Lawyer and the letter from Parks also outlines parking availability – Attachment 11.

D. The agreements or contracts which show what doctors, first aid attendants and ambulances that will be available at premises;

**Response:** As with the 2007 event – the Sheriff's Department is on site with their mobile First Aid/unit which has radio contact for emergency services and they have EMT staff on the premises. This is managed by the County Office of Emergency Services/Search & Rescue Team.

- E. An agreement approved as to form by the county counsel of the County as signed by the applicant or applicants that, within in 72 hours after conclusion of the event, they will clean up the premises and remove all trash, debris, garbage and other waste from in and around the premises. The agreement shall be secured by an undertaking in a total amount of not less than \$5,000 – form of a surety bond ....etc.

**Response:** The Park and the applicants worked under a separate agreement for the 2006 & 2007 events that the grounds would be clean and back to “pre-event” state. We would like to work under the same agreement for the 2008 event. (See Attachment 10)

- F. An agreement in writing, approved as to form by the County counsel and signed by the applicants and by the owners of the premises – including both the premises where the event will be held and where the parking will be located .....reimburse all owners and occupants for damage – etc....hold harmless those owners and the county, its officers, agents, employees etc....

**Response:** We request that the issuance of Certificates of Insurance naming all property owners as “Additional Insureds” will satisfy this requirement. Liability Insurance coverage for the June 9, 2007 event was at \$2,000,000. We will hold the same level of Liability Insurance for the June 7, 2008 event.

#### **5.32.080 Insurance -- County Benefit**

The undertaking or insurance policy required in this chapter shall be for the benefit of the county and its officers, agents and employees and for the benefit of all persons whom the permittee or owner may become liable.

**Response:** We request that the issuance of Certificates of Insurance naming all property owners as “Additional Insureds” will satisfy this requirement. Liability Insurance coverage for the June 9, 2007 event was at \$2,000,000. We will hold the same level of Liability Insurance for the June 7, 2008 event.

#### **5.32.090 Insurance – Amount**

The undertaking or insurance policy shall be in such an amount that the total shall not be less than \$100,000

**Response:** We request that the issuance of Certificates of Insurance naming all property owners as “Additional Insureds” will satisfy this requirement. Liability Insurance coverage for the June 9, 2007 event was at \$2,000,000. We will hold the same level of Liability Insurance for the June 7, 2008 event.

### **5.32.100 Permit -- Application -- Hearing**

Public Hearing Section

**Response:** Understood/Agreed.

### **5.32.110 Permit -- Issuance.**

If the Board of Supervisors finds that the applicant has complied with or will comply with the requirements of this chapter, it shall grant the permit; providing, however that the permit shall be revoked at any time the applicant fails to meet conditions....

**Response:** Understood/agreed

### **5.32.120 Water and Sewers**

- A. Drinking Water. The permittee shall provide a potable domestic water supply from a source approved by the health officer.

**Response:** Bottled water will be sold. Bottled water can also be brought in by festival goers. Any water needed for cooking will be bottled. Hand washing stations (9); with water for hand washing only will be located throughout festival ground area and in close proximity to food vendors for their hand washing needs. There is fresh/potable water available at the Park.

- 1) If trucks are used to haul water into the site, they shall, prior to use, be cleaned and sterilized under the supervision of the county health department.

**Response:** N/A

- 2) Water shall be provided for employees and spectators at the following rate per person per day: Employees, 35 gallons; spectators, 10 gallons.

**Response:** Same as section A above – however bottled water will be supplied to all volunteers at no charge. At the June 9, 2007 event we ordered 71 cases of water and used 51. We will always over-order to ensure there is enough water for patrons and volunteers.

- 3) The approval of the county health officer of permittee's drinking water plans shall be a prerequisite to an issuance of a permit.

**Response:** Understood/Agreed. We will provide a comprehensive site plan that includes all options for drinking water accessibility.

- B. Sanitary Facilities. Adequate toilet facilities for both sexes must be distributed throughout the grounds as follows: one water closet, chemical or sanitary privy unit, must be supplied for each two hundred fifty (250) persons.

**Response:** The above criteria would allow for only 12 porta potties for 3,000 attendees. At the June 9, 2007 event we had 31 porta potties (2 of which were handicap) and 9 hand washing stations – more than enough to satisfy this requirement.

- 1) Toilet facilities and accessories shall be maintained in a sanitary condition at all times and shall be cleaned at least twice each day.

**Response:** Event only runs for 8 hours – the units will be cleaned upon arrival and toilet paper and paper towels replenished throughout the day. Sierra Disposal employees and volunteers are managing all Sanitation needs.

- 2) Waste water and sewage originating on the grounds must be disposed of by a means approved by the health officer.

**Response:** Wilkinsons Portables is our vendor – they shall pick up the porta potties the next business day – as they did in 2007.

- 3) The approval by the health officer of permittee's sanitary facilities plans shall be a prerequisite for the issuance of a permit.

**Response:** Understood/Agreed

#### **5.32.130 Parking.**

The permittee shall have on the premises, or contiguous thereto, automobile storage spaces equal to  $\frac{1}{4}$  of the number of persons which the permit allows to attend the event unless the planning director finds that a smaller number is sufficient in which case the permittee may provide a lesser number. At all times between one hour before the beginning of the event and one hour after its termination, the permittee shall provide a sufficient number of parking attendants at all entrances, exits and within the parking lots. The approval by the planning director of the permittee's parking plans shall be a prerequisite to the issuance of a permit.

**Response:** Understood/Agreed

#### **5.32.140 Garbage Disposal.**

The permittee shall demonstrate to the satisfaction of the health officer that the permittee has an adequate plan for the proper storage, collection and disposal of garbage, trash and refuse. All solid waste material shall be disposed of by ..... (See full doc/paragraph attached)



**Response:** Sierra Disposal Employees and Volunteers will be on-site to manage the disposal of all garbage. Sixty 32-Gallon trash and recycle receptacles will be placed throughout the festival grounds. In addition, one 30-yard dumpster will be placed in the back stage area. Throughout the day, garbage will be monitored in the 32-Gallon receptacles and when full, will be brought to the main 30-yard dumpster. The dumpster will hold the garbage equal to 270 32-gallon trash receptacles – exceeding the requirements of this section.

50% of the garbage will be recycled and the other 50% will be run through a Material Recovery Facility, therefore increasing the amount of refuse that is recyclable. All remaining refuse will be disposed by the sanitary landfill method.

Clean up of the Park grounds and parking areas will commence immediately following the end of the event.

#### **5.32.150 Days and Hours.**

The permittee shall operate the event only on those days and during the hours specified on the permit.

**Response:** Understood/Agreed

#### **5.32.160 Admission by Ticket.**

Admission shall be by ticket only. The permittee shall not admit and shall prevent the entrance of any person who does not possess a ticket to the event, except a peace officer or other county public officer or employee or agent thereof. The permittee shall not sell, give or distribute a greater number of tickets than the number which the permit allows to attend.

**Response:** Understood/Agreed

#### **5.32.180 Food and Drink.**

The permittee shall be required to provide food and drink service facilities to adequately feed the number of persons allowed by permit. In selling, preparing, delivering or serving food or beverage, or both, all persons shall comply with the California Restaurant Act, chapter 11, .....The approval of the health officer of permittee's food and beverage plans is a prerequisite to the issuance of a permit for an outdoor music festival.

**Response:** Understood/Agreed. As we did in 2007, we will provide a list of food vendors to Environmental Health prior to the event, including menus and anticipated number of meals available to be sold. Only vendors with current El Dorado County Health Permits will be allowed to participate.

**5.32.190 Medical Coverage.**

- A. The permittee shall be responsible for making adequate plans for medical coverage of performers, employees, participants, customers and spectators.
- B. There shall be at least one physician per 1,000 persons available on site all the time during the preparation and performance of the outdoor festival.....
- C. The permittee's plans for the above medical preparedness shall be subject to the approval of the county health officer and such approval is a prerequisite to the issuance of a permit.

**Response:** All medical aid to be provided by the El Dorado County Sheriff's Office of Emergency Services/Search & Rescue Team – which is how this requirement was managed at the 2006 & 2007 festivals.

**5.32.200 Lighting.**

- A. Every permittee planning an event after dark, .....
- B. Permittee shall be required to illuminate specific areas....

**Response:** This is a day-time event – no light necessary.

**5.32.210 Zoning Compliance.**

Permittee shall comply with all applicable zoning regulations of the county.

**Response:** Understood/Agreed

**5.32.220 Permit – Nontransferable.**

No permit granted under the provisions of this chapter shall be transferable to another location, another person or entity or another set of dates.

**Response:** Understood/Agreed

**5.32.230 Construction Permits.**

Prior to doing any construction, excavation, grading or encroachment requirement for the event, the permittee or applicant shall obtain from the county all necessary permits therefore.

**Response:** Understood/Agreed

**5.32.240 Camping Overnight.**

Every permittee of an event which will last more than 1 day or at which persons will remain overnight on the premises shall provide camping facilities and overnight areas.....

**Response:** Only the event organizer(s) will be staying overnight in RV/event office – no other overnight camping will take place.

**5.32.250 Penalty for Violation.**

A person who allows, permits, encourages, organizes, promotes, conducts or advertises any entertainment, game show, exhibition, activity, amusement, gathering or assembly of persons.....in violation of this chapter.....punished by a fine not less than .....

**Response:** Understood/Agreed

**EXHIBIT G*****The County of El Dorado******Department of General Services******Laura Gill, Acting Director******Airports Parks & Grounds Division******Jordan Postlewait, Manager******Phone (530) 621-5330 Fax (530) 295-2540***

August 21, 2007

Mary Carrera  
El Dorado Arts Council  
P.O. Box 2400  
Placerville, CA 95667

RE: Blues Festival Approval

Dear Mary:

As Manger of Airports, Parks, and Grounds, I hereby give my approval for the Gold Discovery Park Association and the El Dorado Arts Council to use Henningsen Lotus Park on Saturday, June 7, 2008 for the second annual "Coloma Blues Live!" blues festival. This letter, per Section 17.23.015 of the El Dorado County Code, exempts the festival and its organizers from the County requirement to obtain a Temporary Use Permit. However, the festival and its organizers are required to obtain County permits including but not limited to:

- County Park Use Permit
- Park Special Event Permit
- Special Use Permit
- Live Outdoor Amplified Concert Permit

The County Park Use Permit and the Park Special Event Permit can be obtained through the Airports, Parks, and Grounds office. The Live Outdoor Amplified Concert Permit can be obtained through the El Dorado County Sheriff's Department. I wish you great success with this event. Please call me at 621-5330 if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Jordan Postlewait".

Jordan Postlewait  
Manager

12/11/2007 15:07 5302952540

AIRPORT PARKS GROUND

PAGE 01



# The County of El Dorado

Department of General Services

Laura Gill, Acting Director

Airports Parks & Grounds Division

Jordan Postlewait, Manager

Phone (530) 621-5864 Fax (530) 295-2540

## Park Special Event Permit -- Coloma Blues Live, June 7, 2008

In addition to the regulations set forth in the standard Henningsen Lotus Park Permit Application, the Coloma Blues Live music festival will be required to adhere to the following conditions when using Henningsen Lotus Park for this special event:

- Festival organizers will provide an adequate number of portable toilets for 3,000 festival attendees
- Festival organizers will provide sufficient trash receptacles / dumpsters
- Festival organizers will provide event security
- Festival organizers will secure the park against any damages
- Within two days after the event on Saturday, June 7, 2008, Henningsen Lotus Park, permittee shall restore the County Park to at least its pre-festival condition and shall leave the premises in a neat, clean, and orderly condition. All portable toilets, dumpsters/trash receptacles, vendor equipment, and vehicles will have been removed from the park grounds and any damage to the park will have been addressed.
- Damage to the County Park will be repaired by festival organizers at no cost to the County.
- With the exception of handicap parking, Henningsen Lotus Park will not be used for festival parking. Festival parking will take place at off-site locations and festival attendees will be transported by bus to Henningsen Lotus Park.
- The pavilion building is not reserved as part of this permit.
- The staging area for the event will be in the eastern end of the park. The stage and vendors will be located near the upper parking area.
- Permittee and all persons attending the activity in the County Park pursuant to this permit, shall comply with all applicable laws, rules, and ordinances.
- Permittee and all persons attending the permitted activity in the County Park pursuant to this permit shall not commit, or suffer to be committed, any waste or detrimental act upon the County Park and its facilities, or any nuisance or other act or thing which may disturb or prohibit the enjoyment of the use of the County Park by other and the use of the surrounding property.

Permittee

By

*May Camera*

Date

*12/11/07*

El Dorado County

Manager of Airports, Parks and Grounds

By

*Jordan Postlewait*

Date

*12/11/07*

# EXHIBIT H

12/06/2007 11:30 5306761967

WORKFLOWONEEILEEN

PAGE 01

**December 10, 2007**

**Coloma Blues Live! Committee  
c/o El Dorado Arts Council - Mary Carrera  
PO Box 2400  
Placerville, CA 95667**

**Dear Mary:**

**I hereby grant permission to allow the El Dorado Arts Council and Gold Discovery Park Association to use my land, located on the corner of Bassi Road and Lotus Road - (5161 Bassi Rd., Lotus CA) for purposes of parking vehicles for your blues festival on June 7, 2008.**

**Please be sure to add me to your Liability Insurance policy as an additional insured.**

**Sincerely,**

**Bob Godwin  
Eileen Godwin**



*12/10/07  
Bob Godwin 12/10/07*

# Gold Trail Union School District



**El Dorado Arts Council**  
**Attn: Mary Carrera**  
**Fax: 916.941.9606**

**Re: Letter of Intent**

**December 3, 2007**

**District Office**  
**1675 Old Ranch Road**  
**Placerville, CA 95667**  
**1.530.626.3164**  
**Fax 1.530.626.3199**

**Dear Ms. Carrera:**

*Joe Murchison*  
**Superintendent**

**It is my understanding that the Council, in conjunction with the Gold Discovery Park Association, is planning another Coloma Blues Live concert, scheduled for June 7, 2008. As in years past, the organizers have used our school parking lots to shuttle people to the event. Because this arrangement has worked out very well, we are pleased to be of service once again.**

**Board of Trustees**  
*President*  
**Matt Turner**  
*Clerk*  
**Gary Ritz**  
**Jill Engelmann**  
**Lauren Keith**  
**Scott Matyac**

**As an informational item we have approximately 125 parking spaces at Gold Trail and 100 spaces at Sutter's Mill School.**

*Joe Murchison*  
**Superintendent/Principal**  
**Sutter's Mill School (K-3)**  
**4901 Luneman Road**  
**Placerville, CA 95667**  
**1.530.626.2561**  
**Fax 1.530.626.2563**

**Sincerely**

**Joe Murchison**  
**Superintendent**

*Stephany Rewick*  
**Principal**  
**Gold Trail School (4-8)**  
**889 Cold Springs Road**  
**Placerville, CA 95667**  
**1.530.626.2596**  
**Fax 1.530.626.3259**

*An Equal Opportunity*  
**Employer**



# Mother Lode Church

"A Family of Believers Celebrating and Communicating New Life in Christ"

El Dorado Arts Council  
Attn. Mary Carrera  
PO Box 2400  
Placerville CA 95667  
Phone (916)9419001  
E-fax (413)702-7250

12/5/2007

To whom it may concern,  
We will allow The EDAC to use the parking lot of Mother Lode Church (approximately 150 spaces) for their "Coloma Blues Live" event that takes place on June 7<sup>th</sup> 2008. They are required to meet the following conditions.

They must provide:

- 1) Security around the church and property all day of the event
- 2) Liability Insurance coverage
- 3) Proof of Insurance

Thank you.

Roger Clough  
Director of Support  
Mother Lode Church



**THOMAS R. VAN NOORD**  
Attorney at Law  
3294 Royal Drive, #201  
Cameron Park, CA 95682  
(530) 677-1025 FAX (530) 677-6580

December 07, 2007

VIA 1<sup>st</sup> Class Mail

Mary Carrera  
El Dorado Arts Council  
P.O. Box 2400  
Placerville, CA 95667

Re: Coloma Blues Live Parking

Dear Ms. Carrera:

It was a pleasure to be able to have my property located on Firehouse Road, across from the Lotus Park, used for parking for the 2007 Coloma Blues Live concert.

I was pleased with the success of the 2007 event and look forward to working with you to provide available parking next year, on June 7, 2008.

Thank you.

Sincerely,



Thomas R. Van Noord

TVN:lb  
Enclosure(s): 0  
cc: file

# Coloma Blues Live! Decibel Readings

861 Lotus Rd (up river - nearest residence)	Ambient	11:36 AM	52
862 Lotus Rd (up river - nearest residence)	Passing Cars	11:36 PM	68-70
863 Lotus Rd (up river - nearest residence)	Music	11:36 PM	52
Motherlode Church - Beach St (directly across River from event)	Ambient	1:40 PM	55
Motherlode Church - Beach St (directly across River from event)	Music	1:40 PM	74-84
861 Lotus Rd	Ambient	2:02 PM	55
861 Lotus Rd	Passing Cars	2:02 PM	70-78
861 Lotus Rd	Music	2:02 PM	Inaudible
200' in front of stage	Music	2:30 PM	84-92
200' in front of stage	Music	2:35 PM	78-86
200' in front of stage	Music	2:38 PM	80-87
200' in front of stage	Music	4:10 PM	86-92

EXHIBIT I

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**SPR 07-32**

Attachment 1

EXHIBIT J

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EL DORADO ARTS COUNCIL  
INDEPENDENT AUDITOR'S REPORT,  
FINANCIAL STATEMENTS  
JUNE 30, 2007

**SPR 07-32**

Attachment 2

**EL DORADO ARTS COUNCIL**  
**June 30, 2007**

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Statement of Functional Expenses - Modified Cash Basis.....	4
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**Jeanine J. Mays**

— Certified Public Accountant —

**INDEPENDENT AUDITOR'S REPORT**

To: Board of Directors of  
El Dorado Arts Council

I have audited the accompanying statement of assets, liabilities, and net assets-modified cash basis of El Dorado Arts Council (a non-profit corporation) as of June 30, 2007 and the related statement of activities and changes in net assets and functional expenses-modified cash basis for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, these financial statements are prepared on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of El Dorado Arts Council as of June 30, 2007, and the activities and changes in net assets for the year then ended on the basis of accounting described in Note 1.

A handwritten signature in black ink, appearing to read 'Jeanine J. Mays', written in a cursive style.

Jeanine J. Mays  
September 20, 2007

**EL DORADO ARTS COUNCIL**  
**Statement of Assets, Liabilities, and Net Assets-Modified Cash Basis**  
**June 30, 2007**

**ASSETS**

<b>CURRENT ASSETS</b>		
Petty cash	\$ 100	
Cash in banks	61,272	
Cash in certificate of deposits	<u>20,601</u>	
<b>CASH AND CASH EQUIVALENTS</b>		<b>\$ 81,973</b>
 <b>PROPERTY, At Cost</b>		
Furniture and equipment	4,489	
Accumulated depreciation	<u>(3,013)</u>	<u>1,476</u>
<b>TOTAL ASSETS</b>		<b><u>\$ 83,449</u></b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Payroll and sales tax liability		\$ 925
Arts Bank		<u>12,075</u>
<b>CURRENT LIABILITIES</b>		<b>13,000</b>
 <b>NET ASSETS</b>		
Unrestricted		<u>70,449</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b><u>\$ 83,449</u></b>

See accompanying notes.

**EL DORADO ARTS COUNCIL**  
**Statement of Activity and Changes in Net Assets-Modified Cash Basis**  
**For the Year Ended June 30, 2007**

<b>PUBLIC SUPPORT</b>		
Contributions	\$ 801	
In-kind contributions	419,624	
Art Affair	6,039	
Coloma Blues Live	106,619	
Evening in Art	24,751	
National Endowment for the Arts	845	
Other programs	1,171	
El Dorado County Grant	79,062	
TOTAL PUBLIC SUPPORT		\$ 638,912
<b>REVENUE</b>		
Membership outreach	10,826	
Interest income	425	
Miscellaneous income	90	
TOTAL REVENUE		11,341
TOTAL SUPPORT AND REVENUE		650,253
<b>EXPENSES</b>		
Program services	625,041	
Supporting services	16,219	
TOTAL EXPENSES		641,260
TOTAL CHANGE IN NET ASSETS		8,993
NET ASSETS, Beginning of year		61,456
NET ASSETS, End of year		<u>\$ 70,449</u>

See accompanying notes.

**EL DORADO ARTS COUNCIL**  
**Statement of Functional Expenses-Modified Cash Basis**  
**For the Year Ended June 30, 2007**

	<u>Program Services</u>	<u>Administrative Expenses</u>	<u>Total (Memorandum Only)</u>
Salaries	\$ 23,270	\$ 4,106	\$ 27,376
Payroll taxes	1,909	337	2,246
Employee benefits	288	51	339
<b>TOTAL SALARIES AND BENEFITS</b>	<b>25,467</b>	<b>4,494</b>	<b>29,961</b>
Advertising		187	187
Bank and telecharge fees		471	471
Dues and subscriptions		747	747
Insurance	1,004	177	1,181
Office expense	479	3,323	3,802
Postage	2,683		2,683
Printing and reproduction	810		810
Promotion program	476,405	1,087	477,492
Professional fees	-	3,500	3,500
Program expense	109,463		109,463
Rent	6,723	1,186	7,909
Telephone and service	1,505	266	1,770
Utilities	503	89	592
<b>TOTAL EXPENSE BEFORE PROPERTY EXPENSES</b>	<b>625,041</b>	<b>15,527</b>	<b>640,568</b>
Depreciation		692	692
<b>TOTAL EXPENSES</b>	<b>\$ 625,041</b>	<b>\$ 16,219</b>	<b>\$ 641,260</b>

See accompanying notes.



**EL DORADO ARTS COUNCIL**

**Notes to Financial Statements**

**June 30, 2007**

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of Activities:** The El Dorado Arts Council is a nonprofit corporation that has supported the artistic and cultural development of El Dorado County since 1984 by advocating and creating quality cultural and educational opportunities for residents and visitors. The Council serves as the county's umbrella organization of individual artists and art organization by providing them with a variety of programs and services.

**Basis of Presentation:** The accompanying financial statements have been maintained and prepared on the modified cash basis method of accounting. This method results in recognizing only those amounts from the public that have been received as contributions and only those transfers or expenses that have been paid. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Unrestricted Net Assets:* Net assets are not subject to donor-imposed stipulations. Voluntary resolutions of the Board of Directors making self imposed limits are also considered unrestricted.

*Temporarily Restricted Net Assets:* Net assets subject to donor-imposed stipulation that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as unrestricted.

*Permanently Restricted Net Assets:* Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investment for general or specific purposes.

The Organization chooses to show restricted contributions, including contributions of long lived assets or gains on investments whose restrictions are met in the same reporting period as unrestricted contributions.

The Arts bank liability is a combination of an agency account and matching grant from the Arts Council to fund art programs in schools. This is reported on the financial statements in order to present fairly the revenue and expenditures.

**Income Taxes:** The El Dorado Arts Council pursuant to a determination letter from the Internal Revenue Service, is a corporation exempt from Federal income tax under the provisions of code section 501 (C)(3) relating to organizations operating exclusively for charitable purposes.

**EL DORADO ARTS COUNCIL**

**Notes to Financial Statements**

**June 30, 2007**

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

**Depreciation Methods:** The Organization follows the practice of capitalizing all expenditures over \$500 for land buildings and equipment at historical cost. The fair value of donated fixed assets is similarly capitalized. Depreciation is provided on a straight line basis over the estimated useful lives of the assets.

**Contributions:** Contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

**Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Functional Allocation of Expenses:** The costs of providing the programs and other activities have been summarized on a functional basis in the statement of activity and changes in net assets. Certain costs have been allocated among the programs and the supporting services benefited based on an analysis of income received and management's judgment.

**Advertising:** Advertising costs are expensed when incurred.

2) CASH AND CASH EQUIVALENTS

	<u>Total</u> <u>Amount</u>	<u>Interest</u> <u>%</u>
Petty cash	\$ 100	
Cash in checking	61,272	0.20%
Cash in certificate of deposits	<u>20,601</u>	3.20%
TOTAL	<u>\$ 81,973</u>	

3) DONATED MATERIALS AND SERVICES

Donated material and equipment capitalized are reflected as contributions in the Organization at their estimated value at date of receipt. The Organization receives non-cash donations which it distributes to program participants or sells at its fund-raising events and professional services for promotion of those events. These non-cash donations are recorded on the accompanying financial statements. No amounts have been reflected in the statements for other donated services; however, a substantial number of volunteers have donated a significant amount of their time in the Organization's program services and its fund-raising campaigns. The in-kind donations recorded as donated material and promotional services are valued at \$419,624.

**EL DORADO ARTS COUNCIL**

**Notes to Financial Statements**

**June 30, 2007**

4) **FIXED ASSETS**

The changes in fixed assets and accumulated depreciation consists of the following:

<b>FIXED ASSETS</b>	<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Ending Balance</u></b>
Furniture and equipment	<u>\$ 4,489</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,489</u>
Accumulated depreciation	<u>\$ 2,321</u>	<u>\$ 692</u>	<u>\$ -</u>	<u>\$ 3,013</u>

5) **ECONOMIC DEPENDENCY**

The Organization received twelve percent (12%) of its revenues from El Dorado County. Although there are no formal long-term contracts due to yearly budget decisions, the Organization has been receiving contracts and providing services since 1984. The Organization has received thirty four percent (34%) of its revenue from the Coloma Blues Live promotion.

6) **CONTINGENT LIABILITY**

The Organization has received funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowance under the terms of the grants, it is believed that any required reimbursements will not be material.

# EXHIBIT K

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FINANCIAL STATEMENTS AND  
AUDITORS' REPORT

**GOLD DISCOVERY PARK  
ASSOCIATION, INC.**

December 31, 2006

**SPR 07-32**

Attachment 3

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STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8-12

*Sanders, Palm & Associates, Inc.*

Certified Public Accountants

3377 Coach Lane, Suite G • P.O. Box 1070 • Cameron Park, CA 95682  
(530) 677-0219 • (916) 933-5990 • Fax (530) 677-8798

Verne G. Sanders, Jr., CPA  
David A. Palm, CPA  
Barbara L. Leavitt, CPA

Report of Independent Certified Public Accountants

May 1, 2007

Board of Directors  
Gold Discovery Park Association, Inc.  
Coloma, California

We have audited the accompanying statement of financial position of Gold Discovery Park Association, Inc. as of December 31, 2006, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gold Discovery Park Association, Inc., as of December 31, 2006, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Sanders, Palm & Associates, Inc.*

GOLD DISCOVERY PARK ASSOCIATION, INC.

STATEMENT OF FINANCIAL POSITION

December 31, 2006

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 94,700
Inventory - at cost	63,756
Prepaid expenses	<u>1,399</u>

Total Current Assets	<u>\$ 159,855</u>
----------------------	-------------------

PROPERTY AND EQUIPMENT

Equipment	\$ 21,745
Accumulated depreciation	<u>(17,429)</u>

Total Property and Equipment	<u>\$ 4,316</u>
------------------------------	-----------------

Total Assets	<u>\$ 164,171</u>
--------------	-------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 2,253
Payroll and payroll taxes payable	2,028
Sales tax payable	<u>745</u>

Total Current Liabilities	<u>\$ 5,026</u>
---------------------------	-----------------

NET ASSETS

Unrestricted	\$ 135,255
Temporarily restricted	<u>23,890</u>

Total Net Assets	<u>\$ 159,145</u>
------------------	-------------------

Total Liabilities and Net Assets	<u>\$ 164,171</u>
----------------------------------	-------------------

(The accompanying notes are an integral part of these statements)

GOLD DISCOVERY PARK ASSOCIATION, INC.

STATEMENT OF ACTIVITIES

Year Ended December 31, 2006

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
<b>PUBLIC SUPPORT AND REVENUE</b>			
Cash Receipts			
Donations	\$ 38,454	\$ -	\$ 38,454
Fund-raising activities - net of costs (NOTE G)	26,388	8,100	34,488
Interpretive programs (NOTE H)	<u>1,497</u>	<u>-</u>	<u>1,497</u>
Total Public Support	<u>\$ 66,339</u>	<u>\$ 8,100</u>	<u>\$ 74,439</u>
Revenue			
Membership dues	\$ 10,724	\$ -	\$ 10,724
Interest income	765	538	1,303
Museum sales (less cost of \$124,699)	<u>124,166</u>	<u>-</u>	<u>124,166</u>
Total Revenue	<u>\$ 135,655</u>	<u>\$ 538</u>	<u>\$ 136,193</u>
Total Public Support and Revenue	<u>\$ 201,994</u>	<u>\$ 8,638</u>	<u>\$ 210,632</u>
Expenses			
Program services	\$ 150,388	\$ -	\$ 150,388
Supporting services	<u>24,788</u>	<u>-</u>	<u>24,788</u>
Total Expenses	<u>\$ 175,176</u>	<u>\$ -</u>	<u>\$ 175,176</u>
Change in Net Assets	\$ 26,818	\$ 8,638	\$ 35,456
<b>NET ASSETS</b>			
January 1, 2006	<u>108,437</u>	<u>15,252</u>	<u>123,689</u>
<b>NET ASSETS</b>			
December 31, 2006	<u>\$ 135,255</u>	<u>\$ 23,890</u>	<u>\$ 159,145</u>

(The accompanying notes are an integral part of these statements)



GOLD DISCOVERY PARK ASSOCIATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2006

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Totals</u>
Salaries	\$ 85,372	\$ 8,331	\$ 93,703
Payroll taxes	8,489	828	9,317
Employee benefits	20,366	-	20,366
Bank fees	88	-	88
Board expense	-	1,098	1,098
Dues and subscriptions	449	-	449
Insurance	1,333	2,762	4,095
Miscellaneous	1,063	456	1,519
Newsletter	6,456	-	6,456
Operating expense	3,541	885	4,426
Postage	1,345	150	1,495
Promotions	5,993	-	5,993
Professional services	960	8,640	9,600
State park interpretive fund	4,879	-	4,879
Store expense	7,451	-	7,451
Telephone	1,900	475	2,375
Travel	-	386	386
Volunteer expense	703	-	703
Depreciation	-	777	777
	<u>\$ 150,388</u>	<u>\$ 24,788</u>	<u>\$ 175,176</u>
Total Expenses			

(The accompanying notes are an integral part of these statements)

GOLD DISCOVERY PARK ASSOCIATION, INC.

STATEMENT OF CASH FLOWS

Year Ended December 31, 2006

CASH FLOWS FROM OPERATING ACTIVITIES	
Excess expenses over revenues	\$ 35,456
Adjustment to reconcile net income to net cash provided by operating activities	
Depreciation	777
Change in inventory	(10,473)
Change in prepaid expenses	784
Change in accounts payable	(7,362)
Change in payroll and payroll taxes payable	(1,241)
Change in sales tax payable	<u>(2,900)</u>
	\$ 15,041
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	<u>(3,244)</u>
Net Increase in Cash	\$ 11,797
CASH AT BEGINNING OF YEAR	
January 1, 2006	<u>82,903</u>
CASH AT END OF YEAR	
December 31, 2006	<u>\$ 94,700</u>
SUPPLEMENTAL DISCLOSURES	
Cash paid for income taxes	<u>\$ -</u>
Cash paid for interest expense	<u>\$ -</u>

(The accompanying notes are an integral part of these statements)

GOLD DISCOVERY PARK ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. General Information

The Gold Discovery Park Association serves as the "cooperating association" of the Marshall Gold Discovery State Historic Park. In this role, the Association supports a variety of programs for children and adults - as well as programs that help preserve historic buildings and maintain park facilities - allowing the Park to meet the Department of Parks & Recreation mission to provide visitors with top-quality educational experiences. To achieve this purpose, the Association operates the Gold Rush Mercantile, which carries educational and interpretive items and a fine selection of Gold Rush-era books, clothing, gifts, and toys. The Association also generates funding through grants, donations, memberships, and events.

2. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Unrestricted Net Assets:* Net assets that are not subject to donor-imposed stipulations. Voluntary resolutions of the Board of Directors making self imposed limits are also considered unrestricted.

*Temporarily Restricted Net Assets:* Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Association and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as unrestricted.

GOLD DISCOVERY PARK ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE A - SUMMARY OF ACCOUNTING PRINCIPLES - CONTINUED

2. Basis of Presentation - Continued

*Permanently Restricted Net Assets:* Net assets subject to donor-imposed stipulations that may be maintained permanently by the Association. Generally, the donors of these assets permit the Association to use all or part of the income earned on any related investment of general or specific purposes.

3. Management Estimates

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

4. Income Taxes

Gold Discovery Park Association, Inc. was incorporated in California on May 4, 1982. The Association is a nonprofit, tax-exempt organization as prescribed under the Internal Revenue Code Section 501(a)(3) pursuant to a 1982 determination letter from the Internal Revenue Service.

5. Depreciation Method

Property and equipment is recorded at cost. It is the Association's policy to capitalize equipment when the cost exceeds \$500. Depreciation is provided for in amounts sufficient to relate the cost of depreciated assets to operations over their estimated service lives of five to seven years on the straight-line method.

GOLD DISCOVERY PARK ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE A - SUMMARY OF ACCOUNTING PRINCIPLES - CONTINUED

6. Inventories

Inventories are stated at the lower of cost or market under first-in, first-out (FIFO) method of accounting.

7. Cash and Cash Equivalents

For the purpose of the statement of cash flows, management considers only cash in bank and cash on hand as cash. The Association maintains its cash in bank deposit accounts, which at times exceed federally insured limits. The Association has not experienced any losses in such accounts.

8. Donated Services

A substantial number of unpaid volunteers have made significant contributions of their time to the Association's programs. The value of this contributed time is not reflected in these statements since it is not susceptible to objective measurement or valuation.

NOTE B - CASH AND CASH EQUIVALENTS

Cash in bank consists of the following:

	<u>Amount</u>	<u>Interest Rate</u>
Wells Fargo Bank - Checking	\$ 20,178	
Wells Fargo Bank - Savings	45,562	2.39%
Bank of America - Savings	10,495	3.25%
El Dorado Savings - Savings	<u>15,790</u>	4.03%
Total Cash in Bank	\$ 92,025	
Cash on hand	<u>2,675</u>	
Total Cash and Cash Equivalents	<u>\$ 94,700</u>	

GOLD DISCOVERY PARK ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE C - FIXED ASSETS AND DEPRECIATION

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment	\$ 18,501	\$ 3,244	\$ -	\$ 21,745
Accumulated depreciation	\$ (16,652)	\$ (777)	\$ -	\$ (17,429)

NOTE D - NET ASSETS

Temporary restricted funds are monies received which have explicit or implicit donor stipulations. When the stipulation is fulfilled the monies become unrestricted. Permanently restricted funds are monies which are to be held indefinitely, such as a donor restricted endowment fund. Unrestricted funds include all other funds, as well as those restricted by the Board. Funds that have restrictions that are met in the same period are treated as unrestricted. At December 31, 2006, temporary restricted funds totaled \$23,890, which represents funds received for the restoration of the Thomas Hansford Williams' House.

NOTE E - LEASE COMMITMENTS

The Association receives use of office space and museum space free of charge from Gold Discovery Park. A value has not been placed on the donated space and, accordingly, no amounts are reflected in the financial statement as rent or lease commitments.

NOTE F - ECONOMIC DEPENDENCY

The Association receives a substantial part of its revenues through sales of interpretive items in the Gold Rush Mercantile, located in the Park's Museum. The Association provides its services to visitors from around the world, residents of El Dorado County, and school groups from all parts of California.

GOLD DISCOVERY PARK ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE G - FUND-RAISING

Activity for the year ended December 31, 2006 is summarized as follows:

<u>Fund-Raising Activities</u>	<u>Revenue</u>	<u>Expense</u>	<u>Memo Only Income (loss)</u>
Coloma Blues	\$ 17,667	\$ 3,194	\$ 14,473
49er Family Festival	7,734	4,557	3,177
Christmas in Coloma	8,082	1,907	6,175
Patron's Fete	15,586	7,486	8,100
Gold Discovery Day	<u>3,055</u>	<u>492</u>	<u>2,563</u>
Total	<u>\$ 52,124</u>	<u>\$ 17,636</u>	<u>\$ 34,488</u>

NOTE H - INTERPRETIVE PROGRAMS

Activity for the year ended December 31, 2006 is summarized as follows:

<u>Interpretive Programs</u>	<u>Revenue</u>	<u>Expense</u>	<u>Memo Only Income (loss)</u>
Church	\$ 2,300	\$ 216	\$ 2,084
Blacksmith	-	1,253	(1,253)
Tours	537	-	537
Rope Making	537	117	420
Living History Outdoor	<u>-</u>	<u>291</u>	<u>(291)</u>
Total	<u>\$ 3,374</u>	<u>\$ 1,877</u>	<u>\$ 1,497</u>