

10th District Agricultural Association (10th DAA)
Siskiyou Golden Fairgrounds
1712 Fairlane Road, Yreka CA 96097
Phone: 530-842-2767 – Fax: 530-842-4724
Website: www.sisqfair.com Email: info@sisqfair.com



10th DAA BOARD MEETING NOTICE

The 10th DAA Board of Directors will be holding a regular monthly board meeting on
Tuesday, April 18, 2023, at 5:30 PM
Siskiyou Golden Fairgrounds Main Office/Board of Directors Room
1712 Fairlane Road, Yreka California

10th DAA BOARD OF DIRECTORS

Jason Finley, President
Monet Allen, Director
Judd Hanna, Director
Darrin Mercier, Director

Brandon Fawaz, Vice President
Alyssa Burrone, Director
Chris Kutzkey, Director

Cliff Munson, CEO/Fair Manager

Michelle Eiler, AGPA/Secretary

PUBLIC PARTICIPATION

Members of the public are welcome and may place items on the agenda of any board meeting. The items must be directly related to 10th DAA business. Requests for placement must be made in writing and delivered to the fair office no later than 4:00 PM on the twelfth (12th) business day prior to the board meeting. Items placed on the agenda by the public will be for information and discussion so that the board may be advised of the views of the community. While the board values the participation of the public, the board president reserves the right to limit the time for public comment to a maximum of five (5) minutes in order 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.

All meeting notices, agendas and approved minutes will be available to the public during the meeting and on the 10th DAA website at www.sisqfair.com/about/board-staff/agendas.

AMERICANS WITH DISABILITIES ACT

Pursuant to the American with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any 10th DAA board or committee meeting, or in connection with any other activities on the grounds, may request assistance at the main office 1712 Fairlane Road, Yreka CA or call 530-842-2767. Requests should be made at least five (5) business days before the meeting to ensure availability of the requested accommodation.

The mission of the 10th District Agricultural Association/Siskiyou Golden Fairgrounds is to promote excellence in agricultural awareness and education through the Siskiyou Golden Fair and interim events under a financially sustainable model.

10th District Agricultural Association (10th DAA)
Siskiyou Golden Fairgrounds
Siskiyou Golden Fairgrounds Main Office/Board of Directors Room
1712 Fairlane Road, Yreka California and

MEETING NOTICE

The 10th DAA Board of Directors will be holding a regular monthly meeting on the third Tuesday of each month in the Main Office, Board of Directors Room on the grounds of the 10th DAA, unless otherwise posted.

10th DAA BOARD MEETING AGENDA

Tuesday, April 18, 2023, at 5:30 PM

1. **CALL TO ORDER:** President Finley
All matters noticed on this agenda may be considered for action. Items listed on this agenda may be considered in any order, at the direction of the chairperson. Any item not so noticed will not be considered or discussed. This agenda, and all notices required by the California Bagley-Keene Open Meeting Act, are available on the internet at: www.sisqfair.com.
2. **ROLL CALL OF DIRECTORS:**
3. **DECLARATION OF QUORUM** (minimum of five directors must be present):
4. **INTRODUCTION OF GUESTS AND STAFF:**
5. **PUBLIC COMMENT** (for items not listed on the agenda):
Speakers are allotted five (5) minutes. Speaker's time may be modified based on the number of public speakers. No speaker may cede their time to another speaker. Public comments on agenda items will be accepted during the meeting as items are addressed. Public comment on issues NOT on the current Agenda is allowed. However, no debate by the Board shall be permitted on such public comments and no action will be taken on such public comment items at this time, as law requires formal public notice prior to any action on a docket item.
6. **CONSENT CALENDAR** (Discussion/Action by Board):
The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless trailed from the Consent Calendar by the Board. Any member wishing to trail an item from the Consent Calendar should notify the CEO prior to the meeting. Trailed items will be considered after the motion to approve the Consent Calendar.
 - a. Monthly Review of March 21, 2023, Board Meeting Minutes
 - b. Monthly Review of Contracts for March
 - c. Monthly Review of Cash Disbursements for March
 - d. Monthly Review of the current Finance Reports
 - e. Approve 2022 Statement of Operations (STOP) Year End Report
7. **CORRESPONDANCE:**

The mission of the 10th District Agricultural Association/Siskiyou Golden Fairgrounds is to promote excellence in agricultural awareness and education through the Siskiyou Golden Fair and interim events under a financially sustainable model.

8. COMMITTEE REPORTS (Informational/Action by Board):

The Board may take approval action on Committee Reports and New Committee Assignments.

- a. Junior Livestock Auction Committee
 - i. Update since last meeting
 - j. Financials
- b. Junior Fair Board
 - i. Update since last meeting

9. BUSINESS REPORT & INFORMATION (Informational/Action by Board):

- a. Revise & Approve the Partnership Policy
- b. Discuss & Approve the CTO Rollover Policy
- c. Discuss Training Requirements to receive Allocation Funding
- d. Discuss Rodeo and Lillard Arena Setup for Multi Use Facility
- e. Discuss Funds at the Siskiyou Credit Union

10. 2023 FAIR (Informational/Action by Board):

- a. Discuss & Approve the “Paint the Fair” Contest Winner

11. CEO REPORT (Informational/Action by Board):

- a. Events
 - i. Events on the Calendar (up to next board meeting) –
 - Fairchild Medical Center Kids Health Day – 4/28
 - Norcal Championship Carving Contest – 5/12-5/14
 - Siskiyou Golden Jackpot Show – 5/12-5/14
 - Mother’s Day Outdoor Market – 5/13-5/14
 - Siskiyou Rocks Festival – 5/13
- b. Projects
 - i. Update on Exhibitor Restroom Remodel

12. MATTERS OF INFORMATION:

- a. CEO Comments
- b. Board of Director Comments
- c. Staff Comments
- d. Items Proposed for Next Board Meeting

13. NEXT MEETING DATE: May 16, 2023, at 5:30 PM.

14. ADJOURNMENT:

The mission of the 10th District Agricultural Association/Siskiyou Golden Fairgrounds is to promote excellence in agricultural awareness and education through the Siskiyou Golden Fair and interim events under a financially sustainable model.

10th DISTRICT AGRICULTURAL ASSOCIATION

SISKIYOU GOLDEN FAIRGROUNDS

March 31, 2023

CONSENT CALENDAR

- Previous Meeting Minutes
 - March 21, 2023
- Contracts for March

FINANCIAL REPORT

- Check Detail for March
- Summary Trial Balance
- Balance Sheet
- Profit & Loss, Budget vs. Actual
- STOP/Budget & Actual Report to date

6-2

**10TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
March 21, 2023**

CALL TO ORDER: The 10th District Agricultural Association Board of Directors meeting was called to order at 5:34 PM by President Finley.

ROLL CALL/DIRECTORS ABSENT: All directors were present with the exception of Director Hanna who called. There are three (3) vacant board positions.

INTRODUCTION OF GUESTS AND STAFF: Also present were Cliff Munson, CEO, Michelle Eiler, AGPA and Mike Luiz, Senior Maintenance Worker.

PUBLIC COMMENT: None.

CONSENT CALENDAR (Information/Action): Vice President Fawaz made a motion, seconded by Director Burrone and carried to accept the consent calendar which included minutes from the February 21, 2023 meeting, contracts and cash disbursements for February, with Director Mercier abstaining.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen	X			
Alyssa Burrone (2 nd)	X			
Brandon Fawaz (1 st)	X			
Jason Finley	X			
Judd Hanna				Absent
Chris Kutzkey	X			
Darrin Mercier			X	Payment made to family
3 positions vacant				

No public comment.

CORRESPONDENCE (Information/Action): None.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – Director Mercier reported that some public still show up at the meetings. Clarification was given on some issues that were unclear to the public. They will be using Nexus Beef Butchery for harvesting beef this year and Nexus, Shasta Valley Meats, Siskiyou Distributing, Five Mary's and Montgomery Meats for processing. JLAC is forming an advisory committee that will meet twice a year. This committee will be given feedback and suggestions from the major partners of the auction. One hundred percent of the auction funds have been received as of today. There were additional funds received by the Lily Foundation after the exhibitors' checks were issued, so that amount will be used for a scholarship and given out at the 2023 auction. Director Mercier also gave an update regarding the Lily Foundation funds and the Friends of the Fair. In 2017 JLAC was on a delinquent list at the Attorney Generals office due to a missing tax return that was not received with the renewal; that issue has been resolved. Now they are waiting for the Attorney General's approval to move forward. After everything is finalized between JLAC and the dissolving Friends of the Fair, an MOU will be created with the fair. He also said that at the last meeting, instead of a capital improvement project, the technology (computers, software, etc.) aspect was going to be updated. They are also looking for a trailer similar to JB Dimick's to store their items and use at fair time, so everything is in one place. No public comment.

6-3

- Junior Fair Board – Director Mercier was the presenter at the meeting on March 6th and discussed the auction and committee. He said that it is a good group and Nora Harris is doing a great job as President. They will be assisting at the Farm Bureau dinner this Saturday. No public comment.

BUSINESS REPORT & INFORMATION (Information/Action):

- Employee Vacation/Annual Leave & Liability Reduction Plan - Director Mercier made a motion, seconded by Director Kutzkey and carried to adopt the following policy: Should an employee's vacation/annual leave liability become greater than the state maximum of 640 hours, a reduction plan must be created and approved. The reduction plan must consist of how and when the employee plans to use the excess hours. The CEO will approve the employee's plans and the Board of Directors will approve the CEO's plan. Employees should have 640 hours or less accrued at year end. Note: Employees cannot use leave that they do not currently have available and should never be allowed to carry a deficit balance of leave. Vacation, sick and annual leave cannot be used in the same month that it is earned. Holiday credit, excess hours and compensated time off (CTO) can all be used in the same month that it is earned.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen	X			
Alyssa Burrone	X			
Brandon Fawaz	X			
Jason Finley	X			
Judd Hanna				Absent
Chris Kutzkey (2 nd)	X			
Darrin Mercier (1 st)	X			
3 positions vacant				

No public comment.

- Rodeo & Lillard Arena Setup for Multi Use Facility – The suggestion was brought up by the Rodeo Committee to replace the current Grandstand Rodeo Arena with the Lillard Arena Equipment. Lillard Arena does not get used and the equipment is better. Since there is no racing this year, now would be the time to look into making this change. President Finley is supposed to meet with the Rodeo Committee to discuss further. It will take a lot of work in redesigning, moving water and electricity, etc. but it is doable. No public comment.
- Internet Service Provider – CEO Munson reported that we have been in an exclusive partnership with Vyve Broadband (no longer a local company) for internet service. They have withdrawn their offer of assisting us with implementing the broadband upgrade. Cal-Ore has contacted us and would like to upgrade our service and provide continual service of internet at no cost to the 10th DAA. This will be fiber driven, much stronger and laid out differently through the grounds. They are not asking to be an exclusive partner and will be out next week to discuss further with CEO Munson. Director Kutzkey made a motion, seconded by Director Allen and carried to proceed with Cal Ore installing the new internet service and being the internet provider of the fairgrounds.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen (2 nd)	X			
Alyssa Burrone	X			
Brandon Fawaz	X			
Jason Finley	X			
Judd Hanna				Absent
Chris Kutzkey (1 st)	X			
Darrin Mercier	X			
3 positions vacant				

No public comment.

New Maintenance Worker Position – President Finley explained that during the CEO evaluation the goals of the CEO and fairgrounds were reviewed. It would be of the best interest of the fairgrounds to hire another maintenance worker so there is time for them to learn all that Senior Maintenance Worker Luiz knows and does. With the state processes, it is unknown as to how long the process will take. Director Allen made a motion, seconded by Director Mercier and carried to start the process of adding another maintenance position to the organization and start the hiring process through the state.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen (1 st)	X			
Alyssa Burrone	X			
Brandon Fawaz	X			
Jason Finley	X			
Judd Hanna				Absent
Chris Kutzkey	X			
Darrin Mercier (2 nd)	X			
3 positions vacant				

No public comment.

2023 FAIR (Information/Action): CEO Munson reported that he has brought Alturas Indian Ranchera on board as a partner, they will be sponsoring the Thursday concert, and Vyve Broadband wants to continue to be a partner even though they are not our internet provider.

- Beer Concessions – President Finley reported that two bids were received and reviewed by the committee: The Siskiyou County Farm Bureau with \$295 per keg and the Jefferson State Stampede Committee with \$271 per keg. Director Mercier made a motion, seconded by Director Burrone and carried to award the Farm Bureau the Grandstand Beer Concession and the Jefferson State Stampede the Beer Garden for a three-year contract at fair time, with Vice-President Fawaz abstaining.

• Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen	X			
Alyssa Burrone (2 nd)	X			
Brandon Fawaz			X	Board Member of organization
Jason Finley	X			
Judd Hanna				Absent
Chris Kutzkey	X			
Darrin Mercier (1 st)	X			
3 positions vacant				

No public comment.

- Sound & Light Contract – President Finley reported that two bids were received and reviewed by the committee: Garon Lee Sound at a cost of \$17,899 plus an adjustment when the specs are known for the Thursday concert and Digital Dynamite at a cost of \$45,240. Vice-President Fawaz made a motion, seconded by Director Kutzkey and carried to offer Garon Lee Sound the three-year contract for sound and lights at the Siskiyou Golden Fair.

• Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen	X			
Alyssa Burrone	X			
Brandon Fawaz (1 st)	X			
Jason Finley	X			

6-5

Judd Hanna				Absent
Chris Kutzkey (2 nd)	X			
Darrin Mercier	X			
3 positions vacant				

No public comment.

- Garbage/Cleanup Services – President Finley has talked with Redman Janny at the WFA Convention that does janitorial and garbage services. A contract for the restroom services has already been issued for the 2023 fair but we are still in need of the other. Director Allen made a motion, seconded by Director Kutzkey to contract with Redman Janny for trash and cleanup service at fair time at the cost of \$6,500 plus an RV space.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen (1 st)	X			
Alyssa Burrone	X			
Brandon Fawaz	X			
Jason Finley	X			
Judd Hanna				Absent
Chris Kutzkey (2 nd)	X			
Darrin Mercier	X			
3 positions vacant				

No public comment.

CLOSED SESSION/CEO EVALUATION - President Finley and Director Allen met with CEO Munson to perform his annual evaluation. The evaluation was discussed in closed session with the rest of the board. The committee reported afterwards that they are very happy with the job performance and apologized for the state's restrictions and not being able to compensate him in one way or another for his performance.

CEO REPORT (Information/Action): CEO Munson updated the board on the Mother's Day weekend events. Discover Siskiyou is partnering with us and doing the music on Saturday: they are contributing \$15,000 and Rain Rock Casino is contributing \$15,000. They will be handling everything to do with the production and music, other than stage setup. Siskiyou Credit Union decided not to be the major sponsor of the carving competition/outdoor market, CEO Munson has offered it to Mechanics Bank as noted in their partnership agreement. Senior Maintenance Worker Luiz stated that we should have at least 20 carvers, there has been a lot of interest. CEO Munson stated he will be in Sacramento on Thursday for another CDFA meeting.

- Events - CEO Munson reported that we have a wrestling event in the Collier Pavilion this weekend; with Cal Fire in the buildings there are not a lot of interim rentals at this time of year.
- Projects – CEO Munson reported the Floral roof and insulation passed inspection today from the county. The Fire Marshal will be here this week to perform his inspection. The Exhibitor restroom remodel that we had budgeted at \$170,000 came in at over \$320,000. Other contractors were noted to get additional bids. The 10th DAA is on the Resiliency Funds list so maybe some of those funds can be used. CDFA is supposed to visit and see if that will work along with the Commercial Building upgrades.

BOARD COMMENTS:

- Vice-President Fawaz – Asked if JLAC does a project on the fairgrounds, do they have to pay prevailing wage. It was discussed that they do not as long as the state is not funding the project.
- Director Mercier – Great job as CEO, it's too bad the state has hand cuffed us as far as increasing the pay.
- President Finley – Announced that Julie Brown, will be contacting all board members to get information and a picture to post for our social media outlets.

6-6

- Director Allen – Confirmed that Senior Maintenance Luiz has an actual written list of his projects and priorities.

ITEMS PROPOSED FOR NEXT BOARD MEETING

- Discuss funds at the Siskiyou Credit Union

NEXT MEETING DATE: The next meeting is scheduled for Tuesday, April 18, 2023, at 5:30 PM.

ADJOURNMENT: Meeting was adjourned at 6:50 PM.

Approved:

Attest:

Jason Finley
President

Michelle Eiler
Secretary

6-7

10th DAA/Siskiyou Golden Fair Contractual Agreements March 2023

CAMPING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

COMMERCIAL EXHIBITOR AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
63CM-23	High Desert Beauty	Fair - Commercial Space	8/9-8/13/23	\$1,075.00

COMMUNITY PARTNERSHIP/SPONSORSHIP AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
1CP-23	Advantage Paving	Monster Trucks, Sheep Barn	8/9-8/13/23	\$3,000.00
2CP-23	American AgCredit	Day	8/9-8/13/23	\$2,500.00
3CP-23	Banner Bank	Monster Trucks, Show Ring	8/9-8/13/23	\$4,500.00
4CP-23	Baymont by Wyndham	Lodging	8/9-8/13/23	Trade
5CP-23	Blach Distributing	Grounds Exhibit	8/9-8/13/23	\$2,000.00
6CP-23	Bob Johnson Construction	Rodeo	8/9-8/13/23	Trade
7CP-23	Bruce Riger, MD	Rodeo	8/9-8/13/23	\$500.00
8CP-23	California Outdoor Properties	Rodeo	8/9-8/13/23	\$500.00
9CP-23	Casa Ramos	Grounds Exhibit	8/9-8/13/23	\$500.00
10CP-23	Cinch	Rodeo, Livestock Exhibitor	8/9-8/13/23	\$2,500.00
11CP-23	CLT Logging, Inc.	General	8/9-8/13/23	Trade
12CP-23	Umpqua Bank	Monster Trucks, Building	8/9-8/13/23	\$4,000.00
13CP-23	Comfort Inn	Lodging	8/9-8/13/23	Trade
14CP-23	Cornerstone Properties	Rodeo	8/9-8/13/23	\$500.00
15CP-23	Cowley D&L	Grounds Fertilizer	8/9-8/13/23	Trade
16CP-23	Dan Freitas Trucking	Rodeo	8/9-8/13/23	\$500.00
17CP-23	Dangerous Dave & Sons	Destruction Derby	8/9-8/13/23	\$1,500.00
18CP-23	Double H Ranch	Rodeo	8/9-8/13/23	\$500.00
19CP-23	Dustin Brown Landscaping	Derby, Rodeo, Show Ring	8/9-8/13/23	\$1,500.00
20CP-23	Evans Building & Excavating	Monster Trucks	8/9-8/13/23	\$1,000.00
21CP-23	Fairchild Medical Center	Grounds Exhibit	8/9-8/13/23	\$3,000.00
22CP-23	Fawaz Farming	Rodeo	8/9-8/13/23	\$1,500.00
23CP-23	Finley Farms	Rodeo	8/9-8/13/23	\$500.00
24CP-23	Fire Monkey Catering	Petting Zoo	8/9-8/13/23	\$4,000.00
25CP-23	Gary Allen, CPA	Rodeo, Swine Barn	8/9-8/13/23	\$1,500.00
26CP-23	Grange Co-Op	Day	8/9-8/13/23	\$2,500.00
27CP-23	Hunt Accounting	Rodeo	8/9-8/13/23	\$500.00
28CP-23	On Hold		8/9-8/13/23	
29CP-23	John Brinton Well Drilling	Rodeo	8/9-8/13/23	\$500.00
30CP-23	John L. Scott Siskiyou	Senior Beef Barn	8/9-8/13/23	\$500.00
31CP-23	Julie Kuck Lemos Realtor	Rodeo	8/9-8/13/23	\$500.00
32CP-23	KMVU DT Fox 26	Small Animal Barn	8/9-8/13/23	Trade
33CP-23	KTVL Channel 10	Day	8/9-8/13/23	Trade
34CP-23	Law Office of Darrin Mercier	Information Booth	8/9-8/13/23	\$300.00
35CP-23	Layton Tree Removal, Inc.		8/9-8/13/23	\$500.00
36CP-23	Les Schwab Tire Center	Destruction Derby	8/9-8/13/23	\$3,000.00
37CP-23	Marc Whiteman	Grounds Exhibit	8/9-8/13/23	\$3,000.00
38CP-23	Martin Land & Livestock	Livestock Office	8/9-8/13/23	\$2,500.00
39CP-23	McLane Family Farm	Rodeo	8/9-8/13/23	\$500.00
40CP-23	Mercier Electric	Information Booth	8/9-8/13/23	\$300.00
41CP-23	Miners Inn Best Western	Stage Entertainment	8/9-8/13/23	Trade
42CP-23	Mt. Shasta Title & Escrow	Rodeo	8/9-8/13/23	\$1,500.00
43CP-23	AgWest Farm Credit	Destruction Derby	8/9-8/13/23	\$1,000.00
44CP-23	Outlaw Saddles & Silver	Rodeo	8/9-8/13/23	Trade
45CP-23	Pacific Power	Historical Exhibit	8/9-8/13/23	\$2,000.00
46CP-23	Pape Equipment	Destruction Derby	8/9-8/13/23	\$3,000.00
47CP-23	Pepsi Bottling of Mt. Shasta	Grounds Exhibit, Trash Can Wraps	8/9-8/13/23	\$4,500.00
48CP-23	Rain Rock Casino	Front Parking Lot	8/9-8/13/23	\$15,000.00
49CP-23	Rizzardo Roofing, Gutters & Tree Servic	Rodeo	8/9-8/13/23	\$500.00
50CP-23	Scott Valley Disposal	Rodeo	8/9-8/13/23	\$600.00
51CP-23	Shasta Forest Landscape	Day	8/9-8/13/23	\$2,500.00

6-8

52CP-23	Shasta Forest Products	Livestock First Bedding	8/9-8/13/23	Trade
53CP-23	Siskiyou Clarity Medical Spa	Rodeo	8/9-8/13/23	\$500.00
54CP-23	Siskiyou Credit Union	fall Stage, Rodeo, Pocket Schedul	8/9-8/13/23	\$800.00
55CP-23	Siskiyou Development	Rodeo	8/9-8/13/23	\$500.00
56CP-23	Siskiyou Distributing	Sponsor BBQ	8/9-8/13/23	Trade
57CP-23	Siskiyou Smile Design	Day	8/9-8/13/23	\$1,250.00
58CP-23	Siskiyou Springs Senior Living	Day	8/9-8/13/23	\$2,500.00
59CP-23	Siskiyou Telephone	Grounds Exhibit	8/9-8/13/23	\$3,000.00
60CP-23	Sousa Ready Mix	Monster Trucks	8/9-8/13/23	\$3,000.00
61CP-23	Suburban Propane	Rodeo, Commerical Building	8/9-8/13/23	\$2,500.00
62CP-23	US Bank	Equestrian Complex	8/9-8/13/23	\$3,500.00
63CP-23	Vyve Broadband		8/9-8/13/23	\$1,000.00
64CP-23	Wonderland Distributing	Monster Trucks, Stage	8/9-8/13/23	\$7,500.00
65CP-23	Yreka Motors	Destruction Derby	8/9-8/13/23	\$4,000.00
66CP-23	Alturas Indian Rancheria	Concert	8/9-8/13/23	\$10,000.00
67CP-23	Valley Pacific	Monster Trucks	8/9-8/13/23	\$3,000.00

CONCESSION AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
26CN-23	Siskiyou County Farm Bureau	Fair - Alcohol Concession	8/9-8/13/2023	\$295.00 per keg
27CN-23	Jefferson State Stampede Committee	Fair - Alcohol Concession	8/9-8/13/2023	\$271.00 per keg

MOTHER'S DAY OUTDOOR MARKET AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
10MDM-23	Verge of Creations Pottery	Vendor Space	5/13-5/14/23	\$110.00
11MDM-23	Siskiyou County Cattlewomen	Vendor Space	5/13-5/14/23	\$185.00
12MDM-23	Sublime Image	Vendor Space	5/13-5/14/23	\$185.00
13MDM-23	Rebocks Antiques of the Future	Vendor Space	5/13-5/14/23	\$185.00
14MDM-23	Pony Espresso	Food Concession	5/13-5/14/23	15% of Adj Gross
15MDM-23	Greene's Goodies	Vendor Space	5/13-5/14/23	\$110.00
16MDM-23	Clay Rose Pottery	Vendor Space	5/13-5/14/23	\$110.00
17MDM-23	Shasta Valley Chainsaw	Vendor Space	5/13-5/14/23	Trade
18MDM-23	Yreka FFA	Vendor Space	5/13-5/14/23	\$90.00
19MDM-23	Desert Dreams	Vendor Space	5/13-5/14/23	\$110.00
20MDM-23	Pippey Crafts	Vendor Space	5/13-5/14/23	\$110.00
21MDM-23	Weed Technogoly & Fabrication	Vendor Space	5/13-5/14/23	\$110.00
22MDM-23	Artistic Renderings	Vendor Space	5/13-5/14/23	\$135.00
23MDM-23	LeafFilter Gutter Protection	Vendor Space	5/13-5/14/23	\$185.00
24MDM-23	Mountain Tumblers	Vendor Space	5/13-5/14/23	\$110.00
25MDM-23	Pig Alley Attic Trunk	Vendor Space	5/13-5/14/23	\$110.00
26MDM-23	Jmes Jewelry	Vendor Space	5/13-5/14/23	\$110.00
27MDM-23	Hole in the Earth Pottery	Vendor Space	5/13-5/14/23	\$110.00
28MDM-23	Rescue Ranch	Vendor Space	5/13-5/14/23	\$110.00

INTERIM EVENT AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
16IN-23	EZ Janitorial	Front Sign	4/1/23-3/31/24	\$2,700.00
17IN-23	Cancelled			
18IN-23	CHVA	Car Show	6/18/23	\$1,275.00

JUDGING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
None this month				

STANDARD 210 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
43STD210-23	Redman Janny	Fair - Trash/Clean up	8/9-8/13/23	\$6,500.00
44STD210-23	Garon Lee Sound	Fair - Sound & Lights	8/9-8/13/23	\$17,899.00

OUTDOOR HOLIDAY MARKET:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

WINTER STORAGE AGREEMENTS (monthly amounts):

CONTRACT #	NAME	PURPOSE	DATES	REVENUE (per mo)
None this month				

6-9

Siskiyou Golden Fair Check Detail

Num	Date	Name	March 2023	Description	Original Amount
	03/15/2023	Eiler, Michelle L.	3/15 Wages		-2,046.38
	03/15/2023	Luiz, Michael L.	3/15 Wages		-1,800.84
	03/15/2023	Munson, Cliff F.	3/15 Wages		-2,924.36
	03/30/2023	Eiler, Michelle L.	3/31 Wages		-2,046.38
	03/30/2023	Luiz, Michael L.	3/31 Wages		-1,800.85
	03/30/2023	Munson, Cliff F.	3/31 Wages		-2,924.36
EFT-23-15	03/03/2023	J.P. Morgan	Savings Plus Program		-125.00
EFT-23-16	03/15/2023	United States Treasury	3/15 PR Federal Tax Deposit		-2,560.14
EFT-23-17	03/17/2023	J.P. Morgan	Savings Plus Program		-125.00
EFT-23-18	03/30/2023	United States Treasury	3/31 PR Federal Tax Deposit		-2,643.68
30824	03/01/2023	Citi Cards	WFA Convention Lodging 1423.68, Security Cameras 10.00, Maintenance 93.69, Postage 217.99, Wesite domain 20.17, Showworks 4190.00		-5,955.53
30825	03/01/2023	Verizon Wireless	Cell Phone Service		-112.59
30826	03/01/2023	North State Parent	Advertising		-200.00
30827	03/02/2023	Jason Finley	WFA Convention Lodging Reimbursement		-195.84
30828	03/10/2023	Office Tech	Copy Machine Service		-54.33
30829	03/10/2023	City of Yreka	Water Service		-1,073.39
30830	03/10/2023	Ferrellgas	Propane Service		-2,909.25
30831	03/14/2023	Hue & Cry, Inc.	Office & Grounds Security		-203.73
30832	03/14/2023	Void	Void		0.00
30833	03/14/2023	D&R Janitorial	Office Cleaning		-100.00
30834	03/14/2023	Pacific Power	Power Service		-78.86
30835	03/14/2023	Foothill Fire Protection, Inc.	Winema Hall hood inspection		-273.88
30836	03/15/2023	Pacific Power	Power Service		-1,939.04
30837	03/15/2023	Grainger	Maintenance Supplies		-106.63
30838	03/15/2023	California Fair Services Authority	Vision & Life Insurance, LTD for CEO		-99.44
30839	03/17/2023	Weed Chamber of Commerce	Membership Dues		-100.00
30840	03/20/2023	G&G Ace Hardware	Maintenance Supplies		-147.36
30841	03/20/2023	Yreka Transfer, LLC	Garbage Service		-160.00
30842	03/20/2023	Pacific Power	Power Service		-19.50
30843	03/21/2023	Pacific Power	Power Service		-246.48
30844	03/23/2023	Discover Siskiyou	Advertising		-2,500.00
30845	03/23/2023	Grainger	Maintenance Supplies		-17.35
30846	03/23/2023	Ferrellgas	Propane Service		-1,519.81
30847	03/27/2023	Cliff Munson	CDFA Meeting Travel Reimburement		-390.42
30848	03/27/2023	Fraga Forklift Sales, Inc.	2004-2005 Nissan Forklift		-16,203.75
30849	03/27/2023	Citi Cards	Postage 217.99, Security Cameras 10.00, Maintenance Supplies 40.00		-268.79
30850	03/30/2023	City of Yreka	Water Service		-1,073.41
30851	03/30/2023	Verizon Wireless	Cell Phone Service		-112.59
30852	03/30/2023	Eiler, Michelle L.	March Health Benefit		-233.77
30853	03/30/2023	Munson, Cliff F.	March Health Benefit		-240.11

6-10

Siskiyou Golden Fair
Check Detail

March 2023

30854	03/30/2023 SEIU Local 1000	BU 1 Union Dues	-90.00
30855	03/30/2023 Union Operating Engineers	BU 12 Union Dues	-59.26
30856	03/30/2023 City of Yreka	Stage Rental Deposit for Concert	-250.00
			<hr/>
			-55,932.10

6-11

10th DAA/Siskiyou Golden Fair Summary Trial Balance As of March 31, 2023

	Mar 31, 23	
	Debit	Credit
10950 · Cash in Drawer	0.00	
11100 · Petty Cash Fund	300.00	
11200 · POS Change Fund	500.00	
11210 · ATM Change Fund	4,800.00	
11300 · Banner Bank - Checking	66,553.52	
11400 · Mechanics Bank - Checking	0.00	
11500 · Banner Bank - Savings	84,334.40	
11501 · Columbia Bank - Money Market	250,166.67	
11502 · Siskiyou Credit Union - Savings	249,753.49	
11503 · Tri Counties Bank - Savings	213,708.28	
11504 · US Bank - Savings	125,003.95	
11610 · Tri Counties Bank - CD	36,124.78	
11620 · Mechanics Bank - CD	77,067.28	
11630 · Mechanics Bank - CD (2022)	173,000.00	
11700 · LAIF Account	623,570.21	
13100 · Accounts Receivable	22,959.23	
14300 · Deferred Expenses - General	0.00	
14999 · Undeposited Funds	0.00	
16000 · Deferred Outflows of Resources	139,763.74	
19000 · Construction in Progress	224,716.20	
19200 · Building and Improvements	0.00	
19201 · Accum Deprec - Buildings	0.00	
19300 · Equipment	516,655.80	
19301 · Accum Deprec - Equipment		479,098.47
19400 · Leasehold Improvements	4,119,928.65	
19401 · Accum Deprec - Leasehold Improve		3,171,538.72
16001 · Deferred Outflow Resources OPEB	19,201.85	
21000 · Payroll Liabilities	0.00	
21100 · Sp. Events Liability Ins. Fees		265.00
21200 · Accounts Payable	0.00	
22100 · Social Security/Medicare Taxes	0.00	
22200 · PST/Deferred Compensation	0.00	
22300 · Retirement Contributions		1,698.92
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits		2,046.48
22400 · State Withholding Taxes		906.76
22410 · NonResident Withholding	0.00	
22500 · Federal Withholding Taxes	0.00	
22610 · Medical Insurance		842.24
22620 · Dental Insurance		11.62
22630 · Union Dues	0.00	
22640 · Savings Plus Program	0.00	
22650 · Other Deductions - LTD, SDI		64.50
22700 · H/S Drug Fees Collected	0.00	
22800 · Deferred Income - General	0.00	
24100 · Damage/Cleaning Deposits		1,000.00
24110 · Stage Maintenance		46,058.70
24200 · JFB Scholarship		3,403.43
24500 · Leave Liability		83,992.00
25000 · Long Term Debt (Front Sign)	0.00	
25010 · SB 84 CalPers Loan		63,708.00
25500 · *Sales Tax Payable	0.00	
25600 · Deferred Inflows of Resources		157,670.75
25601 · Deferred Inflow Resources OPEB		31,812.42
26000 · Net Pension Liability		371,952.68
26001 · Net OPEB Liability		188,107.09
29000 · Net Resources - Capital Assets		969,745.00
29100 · Total Net Resources		1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	590,577.41	
30000 · Opening Bal Equity	0.00	
31200 · State Allocations (F&E)	0.00	
31300 · Other Fiscal/Admin Income (F&E)		2,050.00
31900 · Capital Project Reimbursements	0.00	
32500 · One Time Revenue Source		27,425.50

6-12

10th DAA/Siskiyou Golden Fair Summary Trial Balance As of March 31, 2023

	Mar 31, 23	
	Debit	Credit
33000 · Contributions from other Govern	0.00	
34000 · Other Funding-	0.00	
39000 · Retained Earnings	0.00	
41020 · Fair Admissions - Discounted		100.00
41510 · Commercial Space - Outside		1,505.00
41520 · Commercial Space - Inside		5,260.00
41525 · Commercial Space - Window		160.00
42210 · Concessions - NonProfit		1,750.00
42220 · Concessions - Professional		5,550.00
42230 · Concessions - Alcohol		600.00
42300 · Concessions - Non Food		1,100.00
43200 · Awards Program		8,040.56
44300 · Awards Program - H/S		525.00
47500 · Junior Fair Board		500.00
47700 · Camping Fees		16,750.00
47800 · Other Misc -		700.00
47910 · Days		3,750.00
47930 · Grandstand		24,000.00
47940 · Ground		28,300.00
47950 · Rodeo		14,600.00
47107 · Jackpot Livestock Show		5,750.00
47112 · Mothers Day Market		1,380.00
48110 · Storage (off season)		7,280.00
48200 · Grounds Rentals		6,370.00
48220 · Community Riding Program		1,830.00
48240 · Billboard		16,200.00
48310 · Front LED Sign		12,940.00
48320 · Partnerships (year round)		7,000.00
49510 · Interest Earnings		379.31
49520 · Donations/Sponsorships		2,000.00
49530 · Other - Refunds/Reimb		12.50
50100 · Admin Wages - Permanent	51,015.00	
50310 · Employees Benefits	6,865.09	
50311 · Pension Expense	10,550.40	
50320 · Payroll Taxes	4,373.31	
50330 · Worker's Compensation Insurance	20,631.59	
50500 · Director's Expense	694.55	
50600 · Travel/Training - Employees	5,297.32	
50700 · Office Supplies	180.47	
50800 · Telephone & Postage	684.14	
50900 · Dues & Subscriptions	2,777.59	
51000 · General Liability Insurance	25,014.13	
51010 · Property & Business Insurance	7,722.50	
51100 · Other Admin -	3.00	
51110 · Credit Card Fees (non fair)	53.63	
51120 · Office/Grounds Security	1,170.88	
51130 · Office Cleaning	300.00	
51140 · Computer Support	927.00	
52100 · Maint Wages - Permanent	15,405.00	
52210 · Employee Benefits	465.08	
52211 · Pension Expense	3,286.40	
52220 · Payroll Taxes	387.43	
52800 · Light, Heat, Water, Power	12,659.55	
52900 · Maintenance of Equipment	6,247.50	
53000 · Maintenance of Bldgs & Grounds	1,470.62	
53100 · Trash Removal, Clean up	480.00	
54400 · Advertising	3,179.84	
54600 · Public Relations Expense	20.17	
57500 · Junior Fair Board	181.02	
58200 · Trophies, Medals, Ribbons	1,599.40	
63410 · Entry Office & Entry Fees	4,229.95	
63420 · Livestock & Small Animal	290.20	
64720 · Trophies, Medals, Ribbons	668.25	

613

10th DAA/Siskiyou Golden Fair
Summary Trial Balance
As of March 31, 2023

	Mar 31, 23	
	Debit	Credit
66310 · Ticketing System & Fees	6.50	
66800 · Roundup/Concert (Thursday)	250.00	
TOTAL	<u>7,727,772.97</u>	<u>7,727,772.97</u>

6-14

10th DAA/Siskiyou Golden Fair
Balance Sheet
As of March 31, 2023

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
11100 · Petty Cash Fund	300.00
11200 · POS Change Fund	500.00
11210 · ATM Change Fund	4,800.00
11300 · Banner Bank - Checking	66,553.52
11500 · Banner Bank - Savings	84,334.40
11501 · Columbia Bank - Money Market	250,166.67
11502 · Siskiyou Credit Union - Savings	249,753.49
11503 · Tri Counties Bank - Savings	213,708.28
11504 · US Bank - Savings	125,003.95
11600 · Cash in Time Deposits	
11610 · Tri Counties Bank - CD	36,124.78
11620 · Mechanics Bank - CD	77,067.28
11630 · Mechanics Bank - CD (2022)	173,000.00
Total 11600 · Cash in Time Deposits	286,192.06
11700 · LAIF Account	623,570.21
Total Checking/Savings	1,904,882.58
Other Current Assets	
13100 · Accounts Receivable	22,959.23
16000 · Deferred Outflows of Resources	139,763.74
Total Other Current Assets	162,722.97
Total Current Assets	2,067,605.55
Fixed Assets	
19000 · Construction in Progress	224,716.20
19300 · Equipment	516,655.80
19301 · Accum Deprec - Equipment	-479,098.47
19400 · Leasehold Improvements	4,119,928.65
19401 · Accum Deprec - Leasehold Improve	-3,171,538.72
Total Fixed Assets	1,210,663.46
TOTAL ASSETS	3,278,269.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-19,201.85
21100 · Sp. Events Liability Ins. Fees	265.00
22300 · Retirement Contributions	
22320 · Other Post-Employment Benefits	2,046.48
22300 · Retirement Contributions - Other	1,698.92
Total 22300 · Retirement Contributions	3,745.40
22400 · State Withholding Taxes	906.76
22600 · Employee Deductions	
22610 · Medical Insurance	842.24
22620 · Dental Insurance	11.62
22650 · Other Deductions - LTD, SDI	64.50
Total 22600 · Employee Deductions	918.36
24100 · Damage/Cleaning Deposits	1,000.00
24110 · Stage Maintenance	46,058.70
24200 · JFB Scholarship	3,403.43
24500 · Leave Liability	83,992.00

6-15

10th DAA/Siskiyou Golden Fair
Balance Sheet
As of March 31, 2023

	Mar 31, 23
25000 · Long Term Debt (Front Sign)	
25010 · SB 84 CalPers Loan	63,708.00
Total 25000 · Long Term Debt (Front Sign)	63,708.00
25600 · Deferred Inflows of Resources	157,670.75
25601 · Deferred Inflow Resources OPEB	31,812.42
26000 · Net Pension Liability	371,952.68
26001 · Net OPEB Liability	188,107.09
Total Other Current Liabilities	934,338.74
Total Current Liabilities	934,338.74
Total Liabilities	934,338.74
Equity	
29000 · Net Resources - Capital Assets	969,745.00
29100 · Total Net Resources	1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	-590,577.41
31300 · Other Fiscal/Admin Income (F&E)	2,050.00
32500 · One Time Revenue Source	27,425.50
Net Income	-14,755.14
Total Equity	2,343,930.27
TOTAL LIABILITIES & EQUITY	3,278,269.01

2:54 PM

04/03/23

Cash Basis

6-14

Siskiyou Golden Fair
Profit & Loss Budget vs. Actual
 January through March 2023

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Income				
41000 · Admissions Revenue	100.00	157,879.00	-157,779.00	0.1%
41500 · Commercial Space Revenue	6,925.00	30,160.00	-23,235.00	23.0%
42000 · Concessions Revenue	9,000.00	189,500.00	-180,500.00	4.7%
43000 · Exhibit Revenue	8,040.56	14,800.00	-6,759.44	54.3%
44000 · Horse Show Revenue	525.00	2,860.00	-2,335.00	18.4%
46000 · Fair Attractions	0.00	113,601.00	-113,601.00	0.0%
47000 · Miscellaneous Fair Revenue	88,600.00	171,000.00	-82,400.00	51.8%
47005 · Miscellaneous Non-Fair Revenue	7,130.00	36,750.00	-29,620.00	19.4%
48000 · Interim Revenue	51,620.00	172,000.00	-120,380.00	30.0%
49500 · Other Operating Revenue	2,391.81	10,150.00	-7,758.19	23.6%
Total Income	174,332.37	898,700.00	-724,367.63	19.4%
Gross Profit	174,332.37	898,700.00	-724,367.63	19.4%
Expense				
50000 · Administration Expense	138,260.60	459,474.00	-321,213.40	30.1%
52000 · Maintenance Expense	40,401.58	294,758.00	-254,356.42	13.7%
54000 · Publicity Expense	3,200.01	18,700.00	-15,499.99	17.1%
56000 · Attendance Operations	0.00	58,181.00	-58,181.00	0.0%
57000 · Miscellaneous Fair Expenses	181.02	9,050.00	-8,868.98	2.0%
57005 · Miscellaneous Non-Fair Expenses	0.00	33,698.00	-33,698.00	0.0%
58000 · Premiums Expense (not H/S)	1,599.40	19,000.00	-17,400.60	8.4%
63000 · Exhibits Expense	4,520.15	39,772.00	-35,251.85	11.4%
64000 · Horse Show Expense	668.25	7,032.00	-6,363.75	9.5%
66000 · Fair Entertainment Expense	256.50	214,880.00	-214,623.50	0.1%
90000 · Depreciation Expense	0.00	131,621.00	-131,621.00	0.0%
Total Expense	189,087.51	1,286,166.00	-1,097,078.49	14.7%
Net Income	-14,755.14	-387,466.00	372,710.86	3.8%

10TH DISTRICT AGRICULTURAL ASSOCIATION
SISKIYOU GOLDEN FAIRGROUNDS

As of March 31, 2023

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010		\$112,421		(\$112,421)
Discounted Fair Admissions	41020		\$45,458	\$100	(\$45,358)
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510		\$12,000	\$1,505	(\$10,495)
Inside Commercial Space	41520		\$18,000	\$5,260	(\$12,740)
Window Commercial Displays	41525		\$160	\$160	\$0
CONCESSIONS REVENUE:					
Carnival	42100		\$37,500		(\$37,500)
Carnival - PreSale	42110		\$37,500		(\$37,500)
Food Concessions (local, prof, alcohol)	42200		\$112,000	\$7,900	(\$104,100)
Non-Food Concessions	42300		\$2,500	\$1,100	(\$1,400)
EXHIBITS REVENUE:					
Entry Fees	43100	\$5,690	\$8,000		(\$8,000)
Donated & Sponsored Awards	43200	\$5,653	\$4,000	\$8,041	\$4,041
Other - Quilt Judge Donation, Poultry Inspection	43410				
Other - Shavings	43420	\$1,267	\$2,800		(\$2,800)
HORSE SHOW REVENUE:					
Entry Fees	44200		\$2,400		(\$2,400)
Donated & Sponsored Awards	44300		\$100	\$525	\$425
Stall Fees	44400		\$360		(\$360)
FAIR ATTRACTION REVENUE:					
Rodeo Admissions & Entries	46100		\$35,549		(\$35,549)
Concert Admissions	46300				
Destruction Derby Admissions & Entries	46400		\$31,232		(\$31,232)
Monster Truck Admissions	46500		\$40,820		(\$40,820)
Redneck Roundup Admissions & Entries	46700				
Ticket Transaction Fees	46800	\$1,386	\$6,000		(\$6,000)
MISCELLANEOUS FAIR REVENUE:					
Junior Fair Board	47500	\$968	\$1,000	\$500	(\$500)
Camping Fees (Fairtime)	47700		\$24,000	\$16,750	(\$7,250)
Other - Cart Tickets	47800			\$700	
Other - ATM Transactions	47810		\$1,000		(\$1,000)
Other - Ice Service	47820				
Sponsorships	47900	\$3,000	\$145,000	\$70,650	(\$74,350)
MISCELLANEOUS NON-FAIR REVENUE:					
Sportsmens Expo	47105	\$13,950	\$12,000		(\$12,000)
Holiday Gift Fair	47206	\$4,315	\$5,000		(\$5,000)
Jackpot Show	47107	\$14,157	\$14,000	\$5,750	(\$8,250)
Music Festival/Fair Fundraiser	47409	\$11,500			
Mother's Day Market	47112	\$6,481	\$5,500	\$1,380	(\$4,120)
Other - soda machine, NSF fees, recycle	47505	\$227	\$250		(\$250)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
INTERIM REVENUE:					
Rental of Buildings	48100	\$1,450	\$1,000		(\$1,000)
Storage	48110	\$26,164	\$35,000	\$7,280	(\$27,720)
Grounds Rentals	48200	\$24,606	\$20,000	\$6,370	(\$13,630)
Auto Racing	48210	\$8,550			\$0
Community Riding Program	48220	\$520	\$200	\$1,830	\$1,630
Billboard	48240	\$64,800	\$64,800	\$16,200	(\$48,600)
Equipment Rentals	48300	\$4,100	\$1,000		(\$1,000)
Front Sign Rentals	48310	\$31,600	\$30,000	\$12,940	(\$17,060)
Partnerships (year round)	48320		\$20,000	\$7,000	(\$13,000)
Utility Fee Reimbursement	48500	\$3,530			
Other	48700				
PRIOR YEAR ADJUSTMENT:	49000				
Miscellenaous Income	49100	\$488			
OTHER OPERATING REVENUE:					
Interest Earnings	49510	\$8,038	\$10,000	\$379	(\$9,621)
Donations/Partnerships (Year Round)	49520	\$32,450		\$2,000	
Other - refunds, atm fees	49530	\$695	\$150	\$13	(\$138)
TOTAL REVENUES:		\$275,583	\$898,700	\$174,332	(\$724,368)
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$51,015	(\$159,259)
Salaries & Wages - Temporary	50200	\$2,666	\$7,843		(\$7,843)
Compensated Abesences Expense	50300	(\$979)	\$14,586		(\$14,586)
Employee Benefits - Employer's Share	50310	\$31,174	\$30,404	\$6,865	(\$23,539)
Pension Expense	50311	\$54,471	\$64,314	\$10,550	(\$53,764)
OPEB Expense	50312	\$5,577	\$7,760		(\$7,760)
Payroll Taxes	50320	\$15,793	\$16,475	\$4,373	(\$12,102)
Worker's Compensation Insurance	50330	\$18,505	\$20,840	\$20,632	(\$208)
Director's Expense	50500		\$3,000	\$695	(\$2,305)
Traveling/Training Expense - Employees	50600	\$7,566	\$8,400	\$5,297	(\$3,103)
Office Supplies and Expense	50700	\$4,148	\$4,550	\$180	(\$4,370)
Telephone and Postage	50800	\$3,759	\$3,256	\$684	(\$2,572)
Dues and Subscriptions	50900	\$2,795	\$3,010	\$2,778	(\$232)
Insurance (General Liability)	51000	\$22,770	\$25,267	\$25,014	(\$253)
Property & Business Insurance	51010	\$16,593	\$17,000	\$7,723	(\$9,278)
Other - bank fees, miscellaneous, legal	51100	\$214	\$1,000		(\$1,000)
Credit Card Fees (non fair)	51110	\$1,975	\$2,300	\$57	(\$2,243)
Office & Grounds Security	51120	\$3,427	\$4,020	\$1,171	(\$2,849)
Office Cleaning	51130	\$1,300	\$1,400	\$300	(\$1,100)
Computer Support Services	51140	\$4,400	\$5,400	\$927	(\$4,473)
Statewide Property Inventory	51150	\$355	\$375		(\$375)
Unemployment Insurance	51200	\$1,640	\$1,500		(\$1,500)
Audit Expense	51300	\$9,325	\$6,500		(\$6,500)
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	\$65,630	\$67,192	\$15,405	(\$51,787)
Salaries & Wages - Temporary	52200	\$34,648	\$53,818		(\$53,818)
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$465	(\$2,826)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Pension Expense	52211	\$17,009	\$20,034	\$3,286	(\$16,748)
OPEB Expense	52212	\$2,499	\$3,193		(\$3,193)
Payroll Taxes	52220	\$4,330	\$5,920	\$387	(\$5,533)
Light, Heat, Water and Power	52800	\$78,788	\$85,000	\$12,660	(\$72,340)
Maintenance of Equipment (Supplies)	52900	\$5,930	\$8,000	\$6,248	(\$1,753)
Fuel & Insurance for Equipment	52910	\$15,120	\$19,000		(\$19,000)
Maintenance of Bldg & Grounds (Supplies)	53000	\$17,029	\$15,000	\$1,471	(\$13,529)
State Fire Marshall Inspections	53050	\$540	\$1,500		(\$1,500)
Trash Removal, Clean up (Contractual)	53100	\$2,182	\$2,810	\$480	(\$2,330)
Special Repairs - trees, walkways/slabs	53300	\$17,841	\$10,000		(\$10,000)
PUBLICITY EXPENSE:					
Professional Services (Contractual)	54200		\$1,000		(\$1,000)
Advertising (fair, interim events)	54400	\$4,278	\$10,000	\$3,180	(\$6,820)
Promotional Expense (mixer, shirts/hats)	54500	\$2,462	\$1,200		(\$1,200)
Public Relations Expense (website)	54600	\$7,899	\$6,500	\$20	(\$6,480)
Other -	54800				
ATTENDANCE OPERATIONS:					
Salaries & Wages - Temporary	56101		\$12,993		(\$12,993)
Payroll Taxes	56120		\$188		(\$188)
Professional Services (Contractual)	56200		\$42,000		(\$42,000)
Supplies and Expenses	56300	\$1,134	\$500		(\$500)
Ice Service	56310				
Radio Rentals	56320		\$500		(\$500)
Other - Lodging	56400		\$2,000		(\$2,000)
MISCELLANEOUS FAIR EXPENSES:					
Pocket Schedule	57400	\$943	\$400		(\$400)
Junior Fair Board	57500	\$175	\$1,000	\$181	(\$819)
Sponsorships	57700				
Banners & Supplies	57710	\$1,963	\$2,500		(\$2,500)
BBQ Supplies & Expense	57720		\$2,500		(\$2,500)
Other	57800				
Streetsweeper	57810		\$650		(\$650)
Landfill Fees	57820		\$1,000		(\$1,000)
Commercial Exhibits & Concessions	57900		\$1,000		(\$1,000)
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Temporary	57110	\$234	\$668		(\$668)
Payroll Taxes	57125	\$3	\$10		(\$10)
Sportsmens Expo/Carving Championship	57405	\$17,564	\$18,000		(\$18,000)
Holiday Gift Fair	57505	\$972	\$1,110		(\$1,110)
Jackpot Show	57508	\$10,259	\$11,300		(\$11,300)
Spring Festival/Music Fest	57109	\$8,978	\$1,500		(\$1,500)
Mother's Day Outdoor Market	57112	\$960	\$1,110		(\$1,110)
Other - Spring Fest/Music	57605				
PREMIUMS EXPENSE (excluding Horse Show):					
Cash Awards	58100		\$13,000		(\$13,000)
Trophies, Medals, Ribbons	58200	\$4,294	\$6,000	\$1,599	(\$4,401)
EXHIBITS EXPENSE:					
Salaries & Wages - Temporary	63101	\$3,662	\$23,482		(\$23,482)

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Payroll Taxes	63120	\$65	\$340		(\$340)
Judges (Contractual)	63200	\$2,464	\$6,000		(\$6,000)
Professional Services (Contractual)	63300		\$1,900		(\$1,900)
Supplies and Expenses (entry office, depts)	63400	\$3,154			
Entry Office & Entry Fees (Showworks)	63410	\$2,149	\$3,000	\$4,230	\$1,230
Livestock & Small Animal	63420	\$12,901	\$4,350	\$290	(\$4,060)
Still Exhibit Departments	63430	\$267	\$400		(\$400)
Other - brand inspection	63700	\$254	\$300		(\$300)
HORSE SHOW EXPENSE (including Premiums):					
Salaries & Wages - Temporary	64101		\$426		(\$426)
Payroll Taxes	64120		\$6		(\$6)
Judges (Contractual)	64200		\$1,000		(\$1,000)
Professional Services (Contractual)	64300		\$1,000		(\$1,000)
Supplies and Expense	64400				
Cattle Fees	64500		\$300		(\$300)
Cash Awards	64710		\$2,500		(\$2,500)
Trophies, Medals, Ribbons	64720	\$1,313	\$1,800	\$668	(\$1,132)
FAIR ENTERTAINMENT EXPENSE:					
Professional Services (Contractual)	66200		\$10,000		(\$10,000)
Supplies and Expenses	66300				
Ticketing System & Fees	66310	\$1,289	\$30,580	\$7	(\$30,574)
Grounds	66320	\$202	\$2,900		(\$2,900)
Rodeo (Friday)	66400	\$2,909	\$45,000		(\$45,000)
Grounds Entertainment	66500	\$388	\$50,000		(\$50,000)
Monster Trucks (Sunday)	66600		\$40,000		(\$40,000)
Destruction Derby (Saturday)	66700	\$1,204	\$21,400		(\$21,400)
Redneck Roundup/Other Event (Thursday)	66800	\$28	\$15,000	\$250	(\$14,750)
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
Miscellaneous Expense	81000				
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100				
Grandstand Event Sales	85200				
Other	85900				
TOTAL EXPENSES:		\$771,149	\$1,154,545	\$189,088	(\$965,457)
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$495,565)	(\$255,845)	(\$14,755)	\$241,090
LOCAL (BASE) ALLOCATION/AB1499 FUNDS:		\$42,010	\$42,600		(\$42,600)
OTHER FUNDS - Training Allocation		\$2,020	\$2,050	\$2,050	\$0
OTHER FUNDS - Capital Project Reimbursements		\$79,930			\$0
OTHER FUNDS - CalFire Housing, Excess Funding		\$903,775		\$27,426	\$27,426
NET PROFIT/(LOSS) AFTER FUNDING		\$532,169	(\$211,195)	\$14,720	

Above figures do not include depreciation expense that is calculated at year end.

EXPLANATIONS:

2022 Livestock Show was held at Jackson County Expo - fair cancelled due to McKinney Fire.

Fair Name: 10th District Agricultural Association/Siskiyou Golden Fairgrounds
City: Yreka, CA

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
Page 1

2022 Statement of Operations

STATEMENT OF OPERATIONS - OPERATING FUND	Reference	Account Number(s)	Jan 1 to Dec 31, 2022
TOTAL NET RESOURCES, January 1			
Net Resources-Unrestricted	Prior Year	29100	\$1,553,508
Unrestricted Net Position-Pension	Prior Year	29400	(\$666,282)
Net Resources-Restricted	Prior Year	29300	0
Net Resources-Capital Assets, Less Related Debt	Prior Year	29000	955,121
Prior Year Audit Adjustment(s)	Prior Year	various	0
TOTAL NET RESOURCES, JANUARY 1			1,842,347
RESOURCES ACQUIRED:			
Operating Revenues	from page 2	various	275,583
State (Local/Base) Allocation(s) (F&E)	to page 2	31200	42,010
Training Allocation & Other Fiscal & Admin Assistance (F&E)	to page 2	31300	63,020
Capital Project Reimbursement Funds	to page 2	31900	72,930
One-time Revenue Sources	to page 2	32500	842,775
(Fire Camp/Animal Evacuation, Cal Fire Housing, sale of property, etc)			
Contributions from Other Gov't (non-F&E) Sources	to page 2	33000	0
Provide description for Other Gov't (non F&E) Contributions:			
Other (e.g. Flex Capital)	to page 2	34000	0
TOTAL RESOURCES ACQUIRED			1,296,318
RESOURCES APPLIED:			
Operating Expenditure	from page 2	various	771,149
Depreciation Expense	from page 2	90000	114,012
Amortization Expense	from page 2	90010	0
Pension Expense	from page 2	96000	(75,705)
OPEB Expense	from page 2	96010	0
TOTAL RESOURCES APPLIED			809,455
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			486,863
TOTAL NET RESOURCES, December 31			
Net Resources-Unrestricted	from Sch 1	29100	1,950,042
Unrestricted Net Position-Pension/OPEB	from Sch 1	29400	(590,577)
Net Resources-Restricted	from Sch 1	29300	0
Net Resources-Capital Assets, Less Related Debt	from Sch 1	29000	969,745
TOTAL NET RESOURCES, DECEMBER 31			\$2,329,210
Unrestricted Reserve Percentage			252.88%

X

Cliff Munson
CEO

3/16/23
Date

Fair Cancelled due to Wildfires in Siskiyou Co.
2022 Fair Theme

Note: Livestock Show was moved to Jackson County Expo but the rest of the fair was cancelled due to fires.

Fair Name: 10th District Agricultural Association/Siskiyou Golden Fairgrounds
City: Yreka, CA

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
Page 2

2022 Statement of Operations

SUMMARY OF OPERATIONS	Reference	Account Number	Jan 1 to Dec 31, 2022
OPERATING REVENUES:			
Admissions to Grounds		41000	\$0
Industrial and Commercial Space		41500	0
Carnivals		42100	0
Concessions		42200	0
Exhibits		43000	12,610
Horse Show		44000	0
Horse Racing (Fairtime Pari-Mutuel)		45000	0
Horse Racing (Satellite Wagering)		45005	0
Fair Attractions		46000	0
Motorized Racing		46109	0
Interim Attractions		46009	0
Miscellaneous Fair		47000	5,354
Miscellaneous Non-Fair Programs		47005	50,630
Interim Revenue		48000	165,319
Prior Year Revenue Adjustment		49000	488
Other Operating Revenue		49500	41,182
TOTAL OPERATING REVENUES	to page 1		275,583
OPERATING EXPENDITURES:			
Administration		50000	411,721
Maintenance & General Operations		52000	265,060
Publicity		54000	14,639
Attendance Operations		56000	2,077
Miscellaneous Fair		57000	2,138
Miscellaneous Non-Fair Programs		57005	38,970
Premiums (For Exhibit programs only)		58000	4,294
Exhibits		63000	24,916
Horse Show		64000	1,313
Horse Races (Fairtime Pari-Mutuel)		65000	0
Horse Races (Satellite Wagering)		65005	0
Fair Entertainment Expense		66000	6,020
Motorized Racing		66109	0
Interim Entertainment Expense		66009	0
Equipment (Funded by Fair)		72300	0
Prior Year Expense Adjustment		80000	0
Cash (over/under)		85000	0
Other Operating Expense		94000	0
TOTAL OPERATING EXPENDITURES	to page 1		771,149
NET OPERATING PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			(\$495,565)
Depreciation Expense	to page 1 & sch 7	90000	114,012
Amortization Expense	to page 1 & sch 7	90010	0
Pension Expense	to page 1	96000	-75,705
OPEB Expense	to page 1	96010	0
NET OPERATING PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			(\$533,872)
State (Local/Base) Allocation	from page 1	31200	42,010
Training Allocation & Other Fiscal & Admin Assistance (F&E)	from page 1	31300	63,020
Capital Project Reimbursements	from page 1	31900	72,930
Other Funds (e.g. County, Supplemental, Fiscal Ass't)	from page 1	Various	842,775
NET PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$525,170
PROFIT MARGIN RATIO BEFORE DEPREC., AMORT., PENSION, OPEB			191%
NET PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$486,863
PROFIT MARGIN RATIO AFTER DEPREC., AMORT., PENSION, OPEB			177%

Fair Name: 10th District Agricultural Association/Siskiyou Golden Fairgrounds
City: Yreka, CA

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 01/23)
Schedule 1

2022 Statement of Operations

STATEMENT OF FINANCIAL CONDITION	Account Number(s)		Dec 31, 2022
ASSETS			
Cash-Unrestricted	11100-11800 *	\$1,868,589	
Cash-Restricted	11000	0	
Total Cash			1,868,589
Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		381,305
Deferred Charges	14300		17,713
Other Assets	14100, 14700-16200		0
Capital Assets:			
Property, Plant & Equipment:			
Construction in Progress	19000	0	
Land	19100	0	
Buildings & Improvements	19200	0	
Less Accumulated Depreciation-Buildings & Improvements **	19201	0	
Equipment	19300	500,452	
Less Accumulated Depreciation-Equipment **	19301	(479,098)	
Leasehold Improvements	19400	4,119,929	
Less Accumulated Depreciation-Leasehold Improvements **	19401	(3,171,539)	
Total Property, Plant & Equipment			4,620,381
Total Accumulated Depreciation			(3,650,637)
Net Property, Plant & Equipment			969,744
Intangible Assets:			
Computer Software, Patents, Copyrights, Trademarks, etc.	19500	0	
Less Accumulated Amortization-Computer Software, etc**	19501	0	
Right to Use Leased Land - Amortization	19700	0	
Less Accumulated Amortization-Right to Use Leased Land**	19701	0	
Right to Use Leased Buildings - Amortization	19710	0	
Less Accumulated Amortization-Right to Use Leased Buildings**	19711	0	
Right to Use Leased Equipment - Amortization	19720	0	
Less Accumulated Amortization-Right to Use Leased Equipment**	19721	0	
Non-Amortizable Intangible Assets	19600	0	
Total Intangible Assets			0
Total Accumulated Amortization			0
Net Intangible Assets			0
Net Capital Assets			969,744
Total Assets			\$3,237,352
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources - Pension	16000	139,764	
Deferred Outflows of Resources - OPEB	16010	19,202	
Total Deferred Outflows of Resources			158,966
Total Assets & Deferred Outflow of Resources			\$3,396,317
LIABILITIES			
Insurance Fees Payable	21100		\$0
Accounts Payable	21200		10,781
Current Portion of Long-term Debt	21250		0
Payroll Liabilities	22100-22600		0
Deferred Revenue	22800		109,321
Other Liabilities (Portable Stage Maintenance & JFB Scholarship)	21300, 22700, 22900 & 23000		49,462
Guaranteed Deposits	24100		300
Compensated Absences Liability	24500		83,992
Lease Liability	24600		0
Long Term Debt (long-term portion)	25000		63,708
Net Pension Liability	26000		371,953
Net OPEB Liability	26010		188,107
Total Liabilities			\$877,624
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources - Pension	25600	157,671	
Deferred Inflows of Resources - OPEB	25610	31,812	
Total Deferred Inflows of Resources			189,483
Total Liabilities & Deferred Inflow of Resources			\$1,067,107
NET RESOURCES			
Junior Livestock Auction Reserve	25100		0
Total Net Resources (without JLA Reserve):			
Net Resources-Unrestricted	29100	1,950,042	
Unrestricted Net Position-Pension/OPEB	29400	(590,577)	
Net Resources-Restricted	29300	0	
Net Resources-Capital Assets, Less Related Debt	29000	969,745	
Total Net Resources (without JLA Reserve):			\$2,329,210
Total Net Resources			\$2,329,210
Total Liabilities & Net Resources & Deferred Inflow of Resources			\$3,396,317
Debt ratio (total liabilities/total assets)			27%
Ratio of Leave Liability Covered by Cash***			22.25
Debt-to-equity ratio (total liabilities/total net resources)			38%

9 a+b

Policies to be revised and/or adopted:

PARTNERSHIPS

It is the goal of the 10th District Agricultural Association to garner community participation and seek financial assistance for producing the annual fair and other interim events by actively pursuing fair/event partners. These partnerships may be in the form of cash or trade for services and/or equipment/materials. (11/2010)

**just need to add that the CEO is the partnership coordinator.

COMPENSATED TIME OFF (CTO) ROLLOVER

The 10th DAA Board of Directors authorizes up to but not exceeding 40 hours of CTO carry-over for full-time employees at year end.