

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, August 23, 2022, 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
Lori Salters, Director

Brandon Fawaz, Vice President
Alyssa Burrone, Director
Darrin Mercier, 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. Request 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, August 23, 2022, 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 July 6, 2022, Board Meeting Minutes & August 1, 2022, Emergency Board Meeting Minutes
 - b. Monthly Review of Contracts for July
 - c. Monthly Review of Cash Disbursements for July
 - d. Monthly Review of the current Finance Reports
7. **CORRESPONDANCE:**
 - a. Letter from Scinto Group LLP regarding the 2021 Financial Statement Audit

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- b. Memorandum from CFSA regarding board member election
 - c. Letter from CDFA regarding AB1499 Employee Work Conditions Reminder
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 (Darrin Mercier, President or Representative)
 - i. Update since last meeting
 - b. Junior Fair Board (Kylie Daws, President or Representative)
 - i. Update since last meeting
9. **FRIENDS OF THE FAIR REPORT (Informational/Action by Board):**
 - a. Update since last meeting (Corey Middleton, President or Representative)
10. **BUSINESS REPORT & INFORMATION (Informational/Action by Board):**
 - a. Discuss and Update/Approve Billboard Contract with Rain Rock Casino/Karuk Tribe
 - b. Discuss and Update on Cal Fire Camp due to McKinney Fire
11. **2022 FAIR/LIVESTOCK SHOW & SALE (Informational/Action by Board):**
 - a. Review
12. **CEO REPORT (Informational/Action by Board):**
 - a. Events
 - i. Events on the Calendar (up to next board meeting) –
 - a. Rodeo – 9/3, 9/4
 - b. Farmers Market – 9/7, 9/14
 - b. Projects
 - i. Update on CCA Project – Fairgrounds Public Safety Power Shutoff (PSPS)
13. **MATTERS OF INFORMATION:**
 - a. CEO Comments
 - b. Board of Director Comments
 - c. Staff Comments
 - d. Items Proposed for Next Board Meeting
14. **NEXT MEETING DATE:** September 20, 2022, at 5:30 PM.
15. **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

As July 31, 2022

CONSENT CALENDAR

- Previous Meeting Minutes
 - July 6, 2022
 - August 1, 2022
- Contracts for July

FINANCIAL REPORT

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

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**10TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS MEETING
July 6, 2022**

CALL TO ORDER: The 10th District Agricultural Association Board of Directors meeting was called to order at 5:33 PM by President Finley.

ROLL CALL/DIRECTORS ABSENT: All directors were present. There are two (2) vacant board positions.

INTRODUCTION OF GUESTS AND STAFF: Also present were Cliff Munson, CEO; Michelle Eiler, AGPA, and Marc Whiteman of Edward Jones.

PUBLIC COMMENT: None.

CONSENT CALENDAR (Action by Board): Director Mercier made a motion, seconded by Director Fawaz and carried to accept the consent calendar which included minutes from the June 21, 2022, meeting, contracts and cash disbursements for June that was passed out at the meeting.

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

No public comment.

CORRESPONDENCE (Information/Action): None. No public comment.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – Director Mercier reported they are still working on the beef and hog issue due to processing space; looking for options to hold the steers for a week to help with the problem. The Farm Bureau and Raley's are on board for the breakfast. The new Belcampo owners want to be involved in the auction in the future. The committee asked to have new backdrops and will hire their own Photographer and take their own pictures of the exhibitors and animals, so they are consistent. No public comment.
- Junior Fair Board – There was no representative at the meeting. CEO Munson reported that they assisted at the PreFair event on June 25th. Director Allen said they represent themselves very well and Cheryl Foster is doing great with the group. No public comment.

FRIENDS OF THE FAIR: There was no representative present. There has been no communication or contact from any of the board members since the last fair board meeting. Jill England, their attorney in Sacramento, contacted the Lily Foundation attorney in Los Angeles who directed them to work solely with Darrin Mercier. Right before this meeting an email was received from Ms. England. It stated the changes requested in the Lily Foundation Agreement including indemnify wording and a termination clause; separating it from the Tulalake-Butte Valley Fair agreement and asking for reimbursement for costs associated with the annual tax returns from 2018 to 2021. Mr. Marc Whiteman from Edward Jones

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mentioned that he had received the letter from Darrin Mercier, approved by Edward Jones and placed in the FOF account stating that specific members of the Friends of the Fair board could inquiry on the account. To this date, Mr. Whiteman has received zero contacts. The contact from the attorney is at least forward progress and Mr. Mercier will review the document against the original agreement and talk with Ms. England to discuss it further. The next meeting is the volunteer meeting on July 20th in the Beer Garden. No public comment.

BUSINESS REPORT & INFORMATION (Action by Board):

- Billboard Contract with Rain Rock Casino/Karuk Tribe – There is no update. No public comment.

2022 FAIR (Information/Action): CEO Munson reported that things are moving along. It was discovered that some repairs are needed in the Grandstand Beer Concession that we are currently working on. Ticket sales are approximately 50% lower than last year at this time, mostly being carnival. Posters are out and being delivered around the county. CEO Munson handed out a schedule highlighting major events and information for the board to be aware of. No public comment.

- Beer Garden Concession & 10th DAA Friends of the Fair 2022 Concession Contract – After some discussion, there was no action taken. No public comment.

CEO REPORT (Information/Action): CEO Munson reported that he will be going to the Jackson County Fair to judge on July 12th. He also stated that the fence was cut over the weekend down in the shop area where gas cans were taken, the pickup fuel tank was punctured, and fuel syphoned. We found out the cameras have not been working there for several weeks. Hue & Cry are scheduled to come on July 15th. No public comment.

BOARD COMMENTS:

- Director Fawaz – We need to make sure that the beer booth contract is fully enforced.

STAFF COMMENTS:

- Michelle mentioned that we have not received information on how the carnival will be handling board members this year and will be in contact as soon as we find out.

PROPOSED ITEMS FOR NEXT MEETING:

- It was mentioned that the Zoom meeting information needs to be taken off of the agendas in the future unless it is to accommodate a board member.

NEXT MEETING DATE: Director Salters made a motion, seconded by Director Hanna and carried to move the next meeting to Tuesday, August 23, 2022 at 5:30 PM.

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

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ADJOURNMENT: Meeting was adjourned at 6:43 PM.

Approved:

Attest:

Jason Finley
President

Michelle Eiler
Secretary

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**10TH DISTRICT AGRICULTURAL ASSOCIATION
BOARD OF DIRECTORS EMERGENCY MEETING
August 1, 2022**

CALL TO ORDER: The 10th District Agricultural Association Board of Directors emergency board meeting was called to order at 7:02 PM by President Finley.

ROLL CALL/DIRECTORS ABSENT: All directors were present. There are two (2) vacant board positions.

INTRODUCTION OF GUESTS AND STAFF: Also present were Cliff Munson, CEO; Michelle Eiler, AGPA; Senior Maintenance Worker Mike Luiz; SGF Livestock Supervisor Della Hayden; 10th District JLAC Board Jean Wood, Jeff Fowle, Ashley Shaw, Debbie Fogle and Jim Scala; Jackson County Fairgrounds Representatives Helen Baker, J.B. Dimik and Marty Daniels; CDFA Deputy Secretary Michael Flores and CDFA Fairs & Expositions Branch Chief Mike Francesconi.

MOTION TO APPROVE EMERGENCY MEETING (Information/Action): Director Mercier made a motion, seconded by Director Hanna and carried to approve the emergency meeting due to the State of Emergency Declaration.

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 (2 nd)	X			
Darrin Mercier (1 st)	X			
Lori Salters	X			
2 positions vacant				

No public comment.

DISCUSSION & POTENTIAL ACTIONS FOR THE 2022 SISKIYOU GOLDEN FAIR

(Information/Action): CEO Munson gave an overview of the current situation. On Friday, July 29th the McKinney Fire began and over the weekend grew to over 50,000 acres and evacuations were mandated. Cal Fire understood the annual fair was coming up and were trying to work with staff, however the fire has zero percent containment, and the fairgrounds is the most reasonable place to accommodate fire personnel. It was determined that Cal Fire would assume all parts of the grounds and a fair would not be able to be put on. There was a community meeting put on by all agencies involved in the fire and the 10th District JLAC Board met as well. Director Mercier made a motion, seconded by Director Burrone and carried to cancel the 2022 Siskiyou Golden Fair due to current circumstances of being in a state of emergency, being a state facility and Cal Fire requesting the grounds, in addition to the health risks and safety of the public.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen	X			
Alyssa Burrone (2 nd)	X			
Brandon Fawaz		X		
Jason Finley	X			
Judd Hanna		X		
Darrin Mercier (1 st)	X			
Lori Salters	X			

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2 positions vacant				
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After much discussion of the options to host a Junior Livestock show and sale and the pros and cons of the event Director Fawaz made a motion, seconded by Director Salters, amended by Director Mercier and carried for the Siskiyou Golden Fairgrounds to hold the Junior Livestock Market Animal Show at the Jackson County Expo grounds.

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			
Judd Hanna		X		
Darrin Mercier	X			
Lori Salters (2 nd)	X			
2 positions vacant				

Further specifics were discussed, and several contacts had been made prior to the meeting so the information was available (out of state, vet requirements, etc.). Director Fawaz made a motion, seconded by Director Hanna and amended by Director Mercier to host the three-day livestock show Friday through Sunday, August 12-14, 2022, and a committee of President Finley, Director Hanna, CEO Munson, Livestock Supervisor Della Hayden and Jackson County Fairgrounds CEO Helen Baker would finalize the details. A committee meeting was set up for Tuesday, August 2nd at 9:00 am on zoom.

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			
Judd Hanna (2 nd)	X			
Darrin Mercier	X			
Lori Salters	X			
2 positions vacant				

Discussion took place regarding refunds. Awards will still be given out at the new livestock show so those funds will not be reimbursed. Director Mercier made a motion, seconded by Director Fawaz and carried to reimburse exhibitors that do not have the opportunity to show at the new event.

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

Director Mercier made a motion, seconded by Director Allen and carried to offer options to all vendors and campers of a refund, roll over to the 2023 fair or donate the funds to the 10th DAA.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen (2 nd)	X			
Alyssa Burrone	X			

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Brandon Fawaz	X			
Jason Finley	X			
Judd Hanna	X			
Darrin Mercier (1 st)	X			
Lori Salters	X			
2 positions vacant				

Director Allen made a motion, seconded by Director Hanna to refund all online sales, grandstand event tickets, carnival tickets and admission tickets at face value not including the transaction fee.

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 (2 nd)	X			
Darrin Mercier	X			
Lori Salters	X			
2 positions vacant				

No public comment.

NEXT MEETING DATE: The next regular board meeting is scheduled for August 23, 2022, at 5:30 PM.

ADJOURNMENT: Director Mercier made a motion, seconded by Director Allen to adjourn the meeting at 9:10 PM.

Approved:

Attest:

Jason Finley
President

Michelle Eiler
Secretary

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**10th DAA/Siskiyou Golden Fair
Contractual Agreements
July 2022**

CAMPING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

COMMERCIAL EXHIBITOR AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
75CM-22	Tickets to Paradise Too	Fair - Commercial Space	8/10-8/14/22	\$430.00
76CM-22	Convent of St. Elizabeth	Fair - Commercial Space	8/10-8/14/22	\$430.00
77CM-22	Grenada Gardens Assisted Living	Fair - Commercial Space	8/10-8/14/22	\$430.00
78CM-22	Mantra	Fair - Commercial Space	8/10-8/14/22	\$430.00
79CM-22	Siskiyou Outbuildings	Fair - Commercial Space	8/10-8/14/22	Trade/Dressing Room
80CM-22	Stone Vintage	Fair - Commercial Space	8/10-8/14/22	\$430.00
81CM-22	Royce Autry Photography	Fair - Commercial Space	8/10-8/14/22	\$430.00
82CM-22	Jmes Jewelry	Fair - Commercial Space	8/10-8/14/22	\$430.00

COMMUNITY PARTNERSHIP/SPONSORSHIP AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

CONCESSION AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
31CN-22	Snowie Delite	Food Concession	8/10-8/14/22	22% or \$500 minimum
32CN-22	Johnson Vending	Food Concession	8/10-8/14/22	22% or \$500 minimum

INTERIM EVENT AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
32IN-22	Nor-Cal Products by Pfeiffer Vacuum	Beer Garden - EE Function	9/24/22	\$1,800.00
33IN-22	Siskiyou Domestic Violence & Crisis Cen	Front Sign Rental	7/20/22-7/19/23	\$2,700.00

JUDGING AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
None this month				

STANDARD 210 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
58STD210-22	PCT Band	Fair - Mall Stage	8/13/22	\$500.00
59STD210-22	Garon Lee Sound	Fair - Concert Sound	8/13/22	\$9,000.00
60STD210-22	Etna PALS	Fair - Event Staff	8/10-8/14/22	\$2,300.00
61STD210-22	Chuck Lopmen	Fair - Rodeo	8/12/22	\$2,500.00

STANDARD 213 AGREEMENTS:

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
None this month				

WINTER STORAGE AGREEMENTS (monthly amounts):

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

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Siskiyou Golden Fair
Check Detail
July 2022

Num	Date	Name	Description	Original Amount
EFT-45-22	07/14/2022	United States Treasury	7/14 PR Federal Tax Deposit	-3,100.72
EFT-46-22	07/29/2022	United States Treasury	7/29 PR Federal Tax Deposit	-3,390.88
EFT-47-22	07/29/2022	CA Public Employees Retirement System	9/22 Dental Insurance	-2,552.34
EFT-48-22	07/29/2022	Delta Dental Plan of California	9/22 Dental Insurance	-141.14
EFT-49-22	07/29/2022	Employment Development Department	7/22 State Withholding Tax	-1,194.99
EFT-50-22	07/29/2022	Employment Development Department	7/22 SDI for BU !	-78.84
29999	07/01/2022	Verizon Wireless	Cell Phone Service	-78.78
30000	07/05/2022	J.P. Morgan	PST & SPP Deductions	-576.14
30001	07/05/2022	CalHR	PST Admin Fees	-10.85
30002	07/05/2022	Siskiyou Laser Products	Partner Banners & Supplies	-169.17
30003	07/06/2022	City of Yreka	Water Service	-1,156.46
30004	07/06/2022	Terry's Nursery	Grounds Supplies	-118.53
30005	07/06/2022	Office Tech	Copy Machine Service	-44.35
30006	07/06/2022	Meeks Lumber	Maintenance Supplies	-172.95
30007	07/06/2022	City of Yreka	Stage Rental Deposit & Fee	-500.00
30008	07/07/2022	Siskiyou Laser Products	Fair Posters	-484.88
30009	07/07/2022	Right Click Technology Services	Computer Support (annual)	-3,900.00
30010	07/07/2022	California Fair Services Authority	Destruction Derby Insurance	-1,853.25
30011	07/07/2022	Hue & Cry, Inc.	Office Security Updated	-100.00
30012	07/11/2022	Walter E. Nelson Co.	Maintenance Supplies	-45.51
30013	07/11/2022	Scinto Group LLP	2021 Financial Audit	-4,500.00
30014	07/11/2022	Pacific Power	Power Service	-3,262.50
30015	07/11/2022	Suburban Propane	Propane Service	-354.33
30016	07/12/2022	Pacific Power	Power Service	-1,062.17
30017	07/12/2022	California Fair Services Authority	Vision & Life Insurance, LTD for CEO	-78.57
30018	07/13/2022	Scinto Group LLP	2021 Audit Balance Due	-4,825.00
30019	07/14/2022	Pacific Power	Power Service	-19.01
30020	07/14/2022	Hue & Cry, Inc.	Office Security	-67.48
30021	07/15/2022	Baxman, Jacob D	7/15 Wages	-721.05
30022	07/15/2022	Criner, Steele J	7/15 Wages	-1,005.49
30023	07/15/2022	Eiler, Michelle L.	7/15 Wages	-2,008.86
30024	07/15/2022	Griffith, Tyler W	7/15 Wages	-911.68
30025	07/15/2022	Layton, Trapper R	7/15 Wages	-1,005.50
30026	07/15/2022	Luiz, Michael L.	7/15 Wages	-1,768.67
30027	07/15/2022	McMillen, Christopher D	7/15 Wages	-1,105.22
30028	07/15/2022	Munson, Cliff F.	7/15 Wages	-2,907.63
30029	07/15/2022	Valdez, Yulianna	7/15 Wages	-327.78
30030	07/15/2022	Vann, Michael A	7/15 Wages	-1,005.49
30031	07/18/2022	SVM Plumbing Heating & Air	Cal Fire Sewer Repair	-818.00
30032	07/19/2022	D&R Janitorial	Office Cleaning/Entry Waxed	-200.00
30033	07/19/2022	J.P. Morgan	PST & SPP Deduction	-659.12
30034	07/19/2022	CalHR	PST Admin Fees	-15.19
30035	07/19/2022	Fair Publishing House	Lifetime Pass Award	-46.43
30036	07/20/2022	Oregon Blue Print Company	Livestock Photo Banners	-488.19

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Siskiyou Golden Fair
Check Detail
July 2022

30037	07/20/2022 Yreka Transfer, LLC	Garbage Service	-217.50
30038	07/20/2022 Sportsmens Den	Senior Day Plaques	-63.38
30039	07/21/2022 G&G Ace Hardware	Maintenance Supplies	-890.18
30040	07/21/2022 Suburban Propane	Propane Service	-895.29
30041	07/22/2022 SVM Plumbing Heating & Air	Cal Fire Sewer Repair	-523.25
30042	07/22/2022 AT&T	Phone Service	-58.39
30043	07/25/2022 Siskiyou Laser Products	Hats	-1,344.72
30044	07/26/2022 California Fair Services Authority	Large Animal Insurance	-600.00
30045	07/26/2022 Grainger	Maintenance Supplies	-136.50
30046	07/28/2022 Cash	Derby Back Gate Change Fund	-250.00
30047	07/28/2022 Cash	Rodeo Back Gate Change Fund	-300.00
30048	07/28/2022 Cash	Livestock Change Fund	-300.00
30049	07/28/2022 Cash	ATM Change Fund	-20,000.00
30050	07/28/2022 Cash	Admissions Change Fund	-20,000.00
30071	07/28/2022 Cash	Cash Premium Change Fund	-5,000.00
30072	07/28/2022 Citi Cards	Office Supplies 487.88, Postage 17.99, Maintenance Supplies 2388.16, Light Tower	-3,491.85
30073	07/29/2022 Baxman, Jacob D	7/29 Wages	-1,016.86
30074	07/29/2022 Criner, Steele J	7/29 Wages	-816.87
30075	07/29/2022 Eiler, Michelle L.	7/29 Wages	-2,067.25
30076	07/29/2022 Griffith, Tyler W	7/29 Wages	-1,016.86
30077	07/29/2022 Layton, Trapper R	7/29 Wages	-923.04
30078	07/29/2022 Luiz, Michael L.	7/29 Wages	-1,795.81
30079	07/29/2022 McMillen, Christopher D	7/29 Wages	-1,290.23
30080	07/29/2022 Munson, Cliff F.	7/29 Wages	-3,004.54
30081	07/29/2022 Valdez, Yulianna	7/29 Wages	-702.99
30082	07/29/2022 Vann, Michael A	7/29 Wages	-958.09
30083	07/29/2022 Eiler, Michelle L.	7/22 Health Benefit Pay	-229.25
30084	07/29/2022 Munson, Cliff F.	7/22 Health Benefit Pay	-240.11
30085	07/29/2022 Union Operating Engineers	BU 12 Union Dues	-59.25
30086	07/29/2022 SEIU Local 1000	BU 1 Union Dues	-90.00
30087	07/30/2022 Verizon Wireless	Cell Phone Service	-85.02
30088	07/30/2022 Deborah Scott	Award Blankes	-350.00
30089	07/30/2022 Fort Jones Lumber Yard, Inc.	Maintenance Supplies	-56.93
30090	07/30/2022 10th District Agricultural Association	Deposit to Premium Account	-10,000.00
30091	07/30/2022 John Nicewonger	Sheep & Goats Judge	-350.00
30092	07/30/2022 John Albright	Ag Hort & Feather Booth Judge	-250.00
30093	07/30/2022 Betsy Karle	Dairy Cattle Judge	-200.00
30094	07/30/2022 Susie Birch	Arts & Crafts Judge	-300.00
30095	07/30/2022 Bernice Dommer	Home Arts Judge	-400.00
30096	07/30/2022 Jill Porterfield Tafoya	Quilt Judge	-250.00
30097	07/30/2022 Vernon Lawrence	Horse Show Judge	-600.00
30098	07/30/2022 Jon Neugebauer	Swine Judge	-500.00
30099	07/30/2022 Bernice Dommer	Baked & Preserved Foods Judge	-350.00
30100	07/30/2022 Sarah Knoles	Photography Judge	-250.00
30101	07/30/2022 Tammy Josephson	Dairy Goats Judge	-300.00
30102	07/30/2022 Ramie Grissom	Rabbits & Cavy Judge	-300.00

6-11
Siskiyou Golden Fair
Check Detail
July 2022

30103	07/30/2022 Jake Pickering	Beef Judge	-700.00
30104	07/30/2022 Joie Raymond	Floriculture Judge	-350.00
30105	07/30/2022 Marlies Boyd	Poultry Inspector	-524.40
			<hr/>
			-133,231.70

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10th DAA/Siskiyou Golden Fair Summary Trial Balance As of July 31, 2022

	Jul 31, 22	
	Debit	Credit
10950 · Cash in Drawer	0.00	
11100 · Petty Cash Fund	300.00	
11200 · Change Fund	26,350.00	
11210 · ATM Change Fund	22,420.00	
11300 · Banner Bank - Checking	146,179.95	
11400 · Mechanics Bank - Checking	10,000.00	
11500 · Banner Bank - Savings	139,298.44	
11501 · Columbia Bank - Money Market	230,117.33	
11502 · Siskiyou Credit Union - Savings	246,605.74	
11503 · Tri Counties Bank - Savings	213,530.75	
11610 · Tri Counties Bank - CD	36,120.54	
11620 · Mechanics Bank - CD	76,887.66	
11630 · PremierWest Bank - CD	0.00	
11700 · LAIF Account	617,070.74	
13100 · Accounts Receivable	311.00	
14300 · Deferred Expenses - General	7,722.50	
14999 · Undeposited Funds	0.00	
16000 · Deferred Outflows of Resources	145,822.05	
19000 · Construction in Progress	85,813.75	
19200 · Building and Improvements	0.00	
19201 · Accum Deprec - Buildings	0.00	
19300 · Equipment	500,452.05	
19301 · Accum Deprec - Equipment		454,223.14
19400 · Leasehold Improvements	4,034,114.90	
19401 · Accum Deprec - Leasehold Improve		3,082,402.34
16001 · Deferred Outflow Resources OPEB	19,201.85	
21000 · Payroll Liabilities	0.00	
21200 · Accounts Payable	0.00	
22100 · Social Security/Medicare Taxes	0.00	
22200 · PST/Deferred Compensation		591.76
22300 · Retirement Contributions		1,698.92
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits		682.11
22400 · State Withholding Taxes	0.00	
22410 · NonResident Withholding	0.00	
22500 · Federal Withholding Taxes	0.00	
22610 · Medical Insurance	0.00	
22620 · Dental Insurance	0.00	
22630 · Union Dues	0.00	
22640 · Savings Plus Program	0.00	
22650 · Other Deductions - LTD, SDI		21.01
22700 · H/S Drug Fees Collected		560.00
22800 · Deferred Income - General		675.00
24100 · Damage/Cleaning Deposits		800.00
24110 · Stage Maintenance		43,958.70
24200 · JFB Scholarship		4,153.43
24500 · Leave Liability		84,971.00
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		6,431.92
25601 · Deferred Inflow Resources OPEB		31,812.42
26000 · Net Pension Liability		604,954.68
26001 · Net OPEB Liability		188,107.09
29000 · Net Resources - Capital Assets		1,133,182.00
29100 · Total Net Resources		1,375,447.54
29400 · UnrestrictedNetPosition-Pen/OPB	666,282.27	
30000 · Opening Bal Equity	0.00	
31200 · State Allocations (F&E)	0.00	
31300 · Other Fiscal/Admin Income (F&E)		2,020.00
31900 · Capital Project Reimbursements		68,170.60
32500 · One Time Revenue Source		100,650.00
33000 · Contributions from other Govern	0.00	
34000 · Other Funding-	0.00	

6-13
10th DAA/Siskiyou Golden Fair
Summary Trial Balance
As of July 31, 2022

	Jul 31, 22	
	Debit	Credit
39000 · Retained Earnings	0.00	
41010 · Fair Admissions - Regular		100.00
41020 · Fair Admissions - Discounted		9,972.00
41510 · Commercial Space - Outside		9,400.00
41520 · Commercial Space - Inside		17,170.00
41525 · Commercial Space - Window		160.00
42110 · Carnival - PreSale		32,463.00
42210 · Concessions - NonProfit		1,800.00
42220 · Concessions - Professional		6,650.00
42230 · Concessions - Alcohol		650.00
42300 · Concessions - Non Food		1,750.00
43100 · Exhibit Entry Fees		8,266.00
43200 · Awards Program		6,868.56
44200 · H/S Entry Fees		2,490.00
44300 · Awards Program - H/S		375.00
46100 · Rodeo		6,504.00
46300 · Concert Admissions		4,810.00
46400 · Destruction Derby		4,580.00
46700 · Redneck Roundup		2,370.00
46800 · Online Ticket Sales (trans fee)		1,347.00
47500 · Junior Fair Board		968.00
47700 · Camping Fees		24,200.00
47910 · Days		10,000.00
47930 · Grandstand		61,600.00
47940 · Ground		66,850.00
47950 · Rodeo		16,600.00
47105 · Sportsmens Expo/Carving		13,950.00
47107 · Jackpot Livestock Show		14,157.00
47108 · Spring Fest/Music Fest		11,500.00
47112 · Mothers Day Market		6,481.44
47505 · Other - NSF fees, Recycling		800.30
48100 · Building Rentals		1,450.00
48110 · Storage (off season)		18,413.65
48200 · Grounds Rentals		18,776.27
48210 · Auto Racing		8,550.00
48220 · Community Riding Program		280.00
48240 · Billboard		37,800.00
48300 · Equipment Rental/Labor		4,100.00
48310 · Front LED Sign		20,030.00
48500 · Utility Fee Reimbursement		2,910.15
49000 · Prior Year Revenue Adjustment		221.41
49100 · Miscellaneous Income	0.00	
49510 · Interest Earnings		1,118.96
49520 · Donations/Sponsorships	0.00	
49530 · Other - Refunds/Reimb		288.89
49535 · ATM Transaction Fees (nonfair)		75.00
50100 · Admin Wages - Permanent	116,233.00	
50200 · Admin Wages - Temporary	1,140.00	
50310 · Employees Benefits	45,325.31	
50312 · OPEB Expense	2,747.09	
50320 · Payroll Taxes	8,325.54	
50330 · Worker's Compensation Insurance	18,505.32	
50600 · Travel/Training - Employees	5,164.77	
50700 · Office Supplies	1,784.66	
50800 · Telephone & Postage	1,768.85	
50900 · Dues & Subscriptions	2,812.80	
51000 · General Liability Insurance	22,770.08	
51010 · Property & Business Insurance	15,162.50	
51100 · Other Admin -	67.11	
51110 · Credit Card Fees (non fair)	1,118.34	
51120 · Office/Grounds Security	1,526.21	
51130 · Office Cleaning	800.00	
51140 · Computer Support	4,400.00	
51150 · Statewide Property Inventory	355.00	

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10th DAA/Siskiyou Golden Fair
Summary Trial Balance
As of July 31, 2022

	Jul 31, 22	
	Debit	Credit
51200 · Unemployment Insurance	1,587.00	
51300 · Audit Expense	9,325.00	
52100 · Maint Wages - Permanent	37,584.60	
52200 · Maint Wages - Temporary	24,267.00	
52210 · Employee Benefits	9,873.73	
52212 · OPEB Expense	1,235.42	
52220 · Payroll Taxes	3,241.71	
52800 · Light, Heat, Water, Power	29,986.24	
52900 · Maintenance of Equipment	4,855.38	
52910 · Equipment Fuel & Insurance	7,395.00	
53000 · Maintenance of Bldgs & Grounds	15,487.94	
53100 · Trash Removal, Clean up	1,296.50	
53300 · Special Repairs & Maintenance	14,341.25	
54400 · Advertising	1,948.14	
54500 · Promotional Expense	1,206.80	
54600 · Public Relations Expense	4,344.72	
56101 · Attendance Wages - Temporary	2,025.00	
56300 · Supplies and Expenses	765.23	
57500 · Junior Fair Board	174.56	
57700 · Partnerships	169.17	
57105 · Sportsmens Expo/Carving	17,563.91	
57107 · Livestock Jackpot Show	10,259.15	
57109 · Spring Fest/Music Fest	8,977.56	
57110 · Non-Fair Wages - Temporary	234.00	
57112 · Mother's Day Market	960.00	
57125 · Payroll Taxes	3.39	
58200 · Trophies, Medals, Ribbons	5,893.40	
63200 · Judges	5,024.40	
63410 · Entry Office & Entry Fees	635.36	
63420 · Livestock & Small Animal	1,579.93	
63430 · Still Departments	232.12	
64200 · Judges	600.00	
64720 · Trophies, Medals, Ribbons	1,981.25	
65600 · Payroll Expenses	0.00	
66310 · Ticketing System & Fees	192.71	
66320 · Grounds Supplies	63.38	
66400 · Rodeo	4,477.62	
66600 · Grandstand Entertainment	250.00	
66700 · Destruction Derby	1,853.25	
66800 · Redneck Roundup	1,568.37	
80000 · Prior Year Operating Expenses	0.00	
81000 · Miscellaneous Expense	0.00	
TOTAL	7,708,068.29	7,708,068.29

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10th DAA/Siskiyou Golden Fair

Balance Sheet

As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
11100 · Petty Cash Fund	300.00
11200 · Change Fund	26,350.00
11210 · ATM Change Fund	22,420.00
11300 · Banner Bank - Checking	146,179.95
11400 · Mechanics Bank - Checking	10,000.00
11500 · Banner Bank - Savings	139,298.44
11501 · Columbia Bank - Money Market	230,117.33
11502 · Siskiyou Credit Union - Savings	246,605.74
11503 · Tri Counties Bank - Savings	213,530.75
11600 · Cash in Time Deposits	
11610 · Tri Counties Bank - CD	36,120.54
11620 · Mechanics Bank - CD	76,887.66
Total 11600 · Cash in Time Deposits	113,008.20
11700 · LAIF Account	617,070.74
Total Checking/Savings	1,764,881.15
Other Current Assets	
13100 · Accounts Receivable	311.00
14300 · Deferred Expenses - General	7,722.50
16000 · Deferred Outflows of Resources	145,822.05
Total Other Current Assets	153,855.55
Total Current Assets	1,918,736.70
Fixed Assets	
19000 · Construction in Progress	85,813.75
19300 · Equipment	500,452.05
19301 · Accum Deprec - Equipment	-454,223.14
19400 · Leasehold Improvements	4,034,114.90
19401 · Accum Depre - Leasehold Improve	-3,082,402.34
Total Fixed Assets	1,083,755.22
TOTAL ASSETS	3,002,491.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-19,201.85
22200 · PST/Deferred Compensation	591.76
22300 · Retirement Contributions	
22320 · Other Post-Employment Benefits	682.11
22300 · Retirement Contributions - Other	1,698.92
Total 22300 · Retirement Contributions	2,381.03
22600 · Employee Deductions	
22650 · Other Deductions - LTD, SDI	21.01
Total 22600 · Employee Deductions	21.01
22700 · H/S Drug Fees Collected	560.00
22800 · Deferred Income - General	675.00
24100 · Damage/Cleaning Deposits	800.00
24110 · Stage Maintenance	43,958.70
24200 · JFB Scholarship	4,153.43
24500 · Leave Liability	84,971.00
25000 · Long Term Debt (Front Sign)	
25010 · SB 84 CalPers Loan	63,708.00
Total 25000 · Long Term Debt (Front Sign)	63,708.00

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10th DAA/Siskiyou Golden Fair
Balance Sheet
As of July 31, 2022

	Jul 31, 22
25600 · Deferred Inflows of Resources	6,431.92
25601 · Deferred Inflow Resources OPEB	31,812.42
26000 · Net Pension Liability	604,954.68
26001 · Net OPEB Liability	188,107.09
Total Other Current Liabilities	1,013,924.19
Total Current Liabilities	1,013,924.19
Total Liabilities	1,013,924.19
Equity	
29000 · Net Resources - Capital Assets	1,133,182.00
29100 · Total Net Resources	1,375,447.54
29400 · UnrestrictedNetPosition-Pen/OPB	-666,282.27
31300 · Other Fiscal/Admin Income (F&E)	2,020.00
31900 · Capital Project Reimbursements	68,170.60
32500 · One Time Revenue Source	100,650.00
Net Income	-24,620.14
Total Equity	1,988,567.73
TOTAL LIABILITIES & EQUITY	3,002,491.92

6-17

10th DAA/Siskiyou Golden Fair Profit & Loss Budget vs. Actual January through July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Income				
41000 · Admissions Revenue	10,072.00	135,000.00	(124,928.00)	7.5%
41500 · Commercial Space Revenue	26,730.00	30,160.00	(3,430.00)	88.6%
42000 · Concessions Revenue	43,313.00	186,500.00	(143,187.00)	23.2%
43000 · Exhibit Revenue	15,134.56	13,800.00	1,334.56	109.7%
44000 · Horse Show Revenue	2,865.00	2,560.00	305.00	111.9%
46000 · Fair Attractions	19,611.00	73,000.00	(53,389.00)	26.9%
47000 · Miscellaneous Fair Revenue	180,218.00	196,000.00	(15,782.00)	91.9%
47005 · Miscellaneous Non-Fair Revenue	46,888.74	34,250.00	12,638.74	136.9%
48000 · Interim Revenue	112,310.07	151,600.00	(39,289.93)	74.1%
49000 · Prior Year Revenue Adjustment	221.41			
49100 · Miscellaneous Income	0.00			
49500 · Other Operating Revenue	1,482.85	12,150.00	(10,667.15)	12.2%
Total Income	458,846.63	835,020.00	(376,173.37)	55.0%
Gross Profit	458,846.63	835,020.00	(376,173.37)	55.0%
Expense				
50000 · Administration Expense	260,918.58	431,179.00	(170,260.42)	60.5%
52000 · Maintenance Expense	149,564.77	270,286.00	(120,721.23)	55.3%
54000 · Publicity Expense	7,499.66	16,000.00	(8,500.34)	46.9%
56000 · Attendance Operations	2,790.23	64,252.00	(61,461.77)	4.3%
57000 · Miscellaneous Fair Expenses	343.73	9,650.00	(9,306.27)	3.6%
57005 · Miscellaneous Non-Fair Expenses	37,998.01	22,873.00	15,125.01	166.1%
58000 · Premiums Expense (not H/S)	5,893.40	20,500.00	(14,606.60)	28.7%
63000 · Exhibits Expense	7,471.81	37,813.00	(30,341.19)	19.8%
64000 · Horse Show Expense	2,581.25	6,119.00	(3,537.75)	42.2%
65600 · Payroll Expenses	0.00			
66000 · Fair Entertainment Expense	8,405.33	148,685.00	(140,279.67)	5.7%
80000 · Prior Year Operating Expenses	0.00			
81000 · Miscellaneous Expense	0.00			
Total Expense	483,466.77	1,027,357.00	(543,890.23)	47.1%
Net Income	(24,620.14)	(192,337.00)	167,716.86	12.8%

6-18

10TH DISTRICT AGRICULTURAL ASSOCIATION SISKIYOU GOLDEN FAIRGROUNDS

As of July 31, 2022

Account Description	Account Number	2021 STOP	2022 Budget	2022 Actual	Bud vs Act Difference
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	\$90,903	\$90,000	\$100	(\$89,900)
Discounted Fair Admissions	41020	\$44,290	\$45,000	\$9,972	(\$35,028)
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	\$9,805	\$12,000	\$9,400	(\$2,600)
Inside Commercial Space	41520	\$15,350	\$18,000	\$17,170	(\$830)
Window Commercial Displays	41525	\$860	\$160	\$160	\$0
CONCESSIONS REVENUE:					
Carnival	42100	\$59,909	\$37,500		(\$37,500)
Carnival - PreSale	42110	\$48,764	\$37,500	\$32,463	(\$5,037)
Food Concessions (local, prof, alcohol)	42200	\$103,283	\$109,000	\$9,100	(\$99,900)
Non-Food Concessions	42300	\$1,968	\$2,500	\$1,750	(\$750)
EXHIBITS REVENUE:					
Entry Fees	43100	\$6,956	\$6,500	\$8,266	\$1,766
Donated & Sponsored Awards	43200	\$4,070	\$4,000	\$6,869	\$2,869
Other - Quilt Judge Donation, Poultry Inspect	43410	\$890	\$500		(\$500)
Other - Shavings	43420	\$2,667	\$2,800		(\$2,800)
HORSE SHOW REVENUE:					
Entry Fees	44200	\$2,122	\$2,100	\$2,490	\$390
Donated & Sponsored Awards	44300	\$100	\$100	\$375	\$275
Stall Fees	44400	\$360	\$360		(\$360)
FAIR ATTRACTION REVENUE:					
Rodeo Admissions & Entries	46100	\$32,873	\$34,000	\$6,504	(\$27,496)
Concert Admissions	46300			\$4,810	
Destruction Derby Admissions & Entries	46400	\$28,150	\$21,000	\$4,580	(\$16,420)
Other Event Admission	46500		\$0		\$0
Redneck Roundup Admissions & Entries	46700	\$11,096	\$12,000	\$2,370	(\$9,630)
Ticket Transaction Fees	46800	\$5,618	\$6,000	\$1,347	(\$4,653)
MISCELLANEOUS FAIR REVENUE:					
Pocket Schedule Advertising	47200		\$0		\$0
Utility Fee Reimbursement (Stock Trucks)	47300		\$0		\$0
Exhibitor Handbook Advertising	47400		\$0		\$0
Junior Fair Board	47500	\$787	\$1,000	\$968	(\$32)
Camping Fees (Fairtime)	47700	\$23,675	\$23,000	\$24,200	\$1,200
Other - ATM Transactions	47810	\$1,342	\$1,000		(\$1,000)
Other - Ice Service	47820	\$4,383	\$4,000		(\$4,000)
Sponsorships	47900	\$132,650	\$167,000	\$155,050	(\$11,950)
MISCELLANEOUS NON-FAIR REVENUE:					
Sportsmens Expo	47105	\$14,180	\$10,000	\$13,950	\$3,950
Holiday Gift Fair	47206	\$3,545	\$6,000		(\$6,000)

6-19

Account Description	Account Number	2021 STOP	2022 Budget	2022 Actual	Bud vs Act Difference
Jackpot Show	47107	\$13,748	\$13,000	\$14,157	\$1,157
Music Festival/Fair Fundraiser	47409		\$0	\$11,500	\$11,500
Mother's Day Market	47112	\$5,165	\$5,000	\$6,481	\$1,481
Other - soda machine, NSF fees, recycle	47505	\$15	\$250	\$800	\$550
INTERIM REVENUE:					
Rental of Buildings	48100	\$1,100	\$1,000	\$1,450	\$450
Storage	48110	\$26,166	\$30,000	\$18,414	(\$11,586)
Grounds Rentals	48200	\$19,860	\$15,000	\$18,776	\$3,776
Auto Racing	48210	\$11,500	\$7,500	\$8,550	\$1,050
Kart Racing	48215	\$6,000	\$0		\$0
Community Riding Program	48220	\$200	\$200	\$280	\$80
Billboard	48240	\$64,800	\$64,800	\$37,800	(\$27,000)
Equipment Rentals	48300	\$1,000	\$100	\$4,100	\$4,000
Front Sign Rentals	48310	\$34,053	\$30,000	\$20,030	(\$9,970)
Utility Fee Reimbursement	48500	\$6,970	\$3,000	\$2,910	(\$90)
Other	48700		\$0		\$0
PRIOR YEAR ADJUSTMENT:	49000		\$0	\$221	\$221
Miscellenaous Income	49100	\$3,687			\$0
OTHER OPERATING REVENUE:					
Interest Earnings	49510	\$2,601	\$12,000	\$1,119	(\$10,881)
Donations/Sponsorships (General)	49520	\$2,688	\$0		\$0
Other - refunds, atm fees	49530	\$2,412	\$150	\$364	\$214
TOTAL REVENUES:		\$852,558	\$835,020	\$458,847	(\$376,173)
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	\$189,456	\$201,964	\$116,233	(\$85,731)
Salaries & Wages - Temporary	50200	\$4,239	\$7,590	\$1,140	(\$6,450)
Compensated Abesences Expense	50300	\$17,574	\$8,827		(\$8,827)
Employee Benefits - Employer's Share	50310	\$76,702	\$28,526	\$45,325	\$16,799
Pension Expense	50311		\$56,330		(\$56,330)
OPEB Expense	50312	\$4,932	\$7,069	\$2,747	(\$4,322)
Payroll Taxes	50320	\$13,917	\$15,760	\$8,326	(\$7,434)
Worker's Compensation Insurance	50330	\$14,900	\$21,260	\$18,505	(\$2,755)
Director's Expense	50500	\$43	\$0		\$0
Traveling/Training Expense - Employees	50600	\$2,369	\$7,500	\$5,165	(\$2,335)
Office Supplies and Expense	50700	\$4,483	\$5,450	\$1,785	(\$3,665)
Telephone and Postage	50800	\$3,182	\$3,136	\$1,769	(\$1,367)
Dues and Subscriptions	50900	\$7,688	\$2,900	\$2,813	(\$87)
Insurance (General Liability)	51000	\$19,774	\$19,774	\$22,770	\$2,996
Property & Business Insurance	51010	\$15,895	\$15,000	\$15,163	\$163
Other - bank fees, miscellaneous, legal	51100	\$1,955	\$10,000	\$67	(\$9,933)
Credit Card Fees (non fair)	51110	\$2,434	\$2,220	\$1,118	(\$1,102)
Office & Grounds Security	51120	\$2,054	\$2,298	\$1,526	(\$772)
Office Cleaning	51130	\$1,175	\$1,200	\$800	(\$400)
Computer Support Services	51140	\$5,025	\$5,000	\$4,400	(\$600)
Statewide Property Inventory	51150	\$353	\$375	\$355	(\$20)

6-20

Account Description	Account Number	2021 STOP	2022 Budget	2022 Actual	Bud vs Act Difference
Unemployment Insurance	51200	\$620	\$1,000	\$1,587	\$587
Audit Expense	51300	\$6,300	\$8,000	\$9,325	\$1,325
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	\$59,773	\$65,386	\$37,585	(\$27,801)
Salaries & Wages - Temporary	52200	\$40,673	\$52,443	\$24,267	(\$28,176)
Employee Benefits - Employer's Share	52210	\$18,288	\$3,121	\$9,874	\$6,753
Pension Expense	52211		\$17,783		(\$17,783)
OPEB Expense	52212	\$2,229	\$2,681	\$1,235	(\$1,446)
Payroll Taxes	52220	\$5,236	\$5,762	\$3,242	(\$2,520)
Light, Heat, Water and Power	52800	\$86,067	\$75,000	\$29,986	(\$45,014)
Maintenance of Equipment (Supplies)	52900	\$3,751	\$6,000	\$4,855	(\$1,145)
Fuel & Insurance for Equipment	52910	\$11,341	\$17,000	\$7,395	(\$9,605)
Maintenance of Bldg & Grounds (Supplies)	53000	\$20,304	\$12,000	\$15,488	\$3,488
State Fire Marshall Inspections	53050	\$2,040	\$1,500		(\$1,500)
Trash Removal, Clean up (Contractual)	53100	\$3,126	\$3,610	\$1,297	(\$2,314)
Special Repairs - trees, walkways/slabs	53300	\$7,842	\$8,000	\$14,341	\$6,341
PUBLICITY EXPENSE:					
Professional Services (Contractual)	54200	\$1,000	\$1,000		(\$1,000)
Advertising (fair, interim events)	54400	\$7,813	\$9,000	\$1,948	(\$7,052)
Promotional Expense (mixer, shirts/hats)	54500	\$943	\$1,000	\$1,207	\$207
Public Relations Expense (website)	54600	\$4,899	\$5,000	\$4,345	(\$655)
Other -	54800	\$6,480	\$0		\$0
ATTENDANCE OPERATIONS:					
Salaries & Wages - Temporary	56101	\$5,730	\$12,557	\$2,025	(\$10,532)
Payroll Taxes	56120	\$190	\$195		(\$195)
Professional Services (Contractual)	56200	\$38,604	\$41,500		(\$41,500)
Supplies and Expenses	56300	\$1,512	\$500	\$765	\$265
Ice Service	56310	\$6,720	\$7,000		(\$7,000)
Radio Rentals	56320	\$473	\$500		(\$500)
Other - Lodging	56400	\$1,899	\$2,000		(\$2,000)
MISCELLANEOUS FAIR EXPENSES:					
Exhibitor Handbook Printing	57400		\$0		\$0
Junior Fair Board	57500	\$233	\$1,000	\$175	(\$825)
Sponsorships	57700				\$0
Banners & Supplies	57710	\$1,038	\$2,500	\$169	(\$2,331)
BBQ Supplies & Expense	57720		\$3,500		(\$3,500)
Other	57800				\$0
Streetsweeper	57810	\$640	\$650		(\$650)
Landfill Fees	57820	\$826	\$1,000		(\$1,000)
Commercial Exhibits & Concessions	57900	\$1,000	\$1,000		(\$1,000)
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Temporary	57110	\$241	\$644	\$234	(\$410)
Payroll Taxes	57125	\$3	\$9	\$3	(\$6)
Sportsmens Expo/Carving Championship	57405	\$7,965	\$10,000	\$17,564	\$7,564
Holiday Gift Fair	57505	\$834	\$1,060		(\$1,060)
Jackpot Show	57508	\$9,838	\$10,100	\$10,259	\$159

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Account Description	Account Number	2021 STOP	2022 Budget	2022 Actual	Bud vs Act Difference
Mother's Day Outdoor Market	57112	\$1,198	\$1,060	\$960	(\$100)
Other - Spring Fest/Music	57605		\$0	\$8,978	\$8,978
PREMIUMS EXPENSE (excluding Horse Show):					
Cash Awards	58100	\$10,747	\$13,000		(\$13,000)
Trophies, Medals, Ribbons	58200	\$6,109	\$7,500	\$5,893	(\$1,607)
EXHIBITS EXPENSE:					
Salaries & Wages - Temporary	63101	\$14,695	\$22,655		(\$22,655)
Payroll Taxes	63120	\$316	\$328		(\$328)
Judges (Contractual)	63200	\$5,010	\$5,500	\$5,024	(\$476)
Professional Services (Contractual)	63300	\$2,050	\$2,050		(\$2,050)
Supplies and Expenses (entry office, depts)	63400				\$0
Entry Office & Entry Fees	63410	\$2,213	\$2,530	\$635	(\$1,895)
Livestock & Small Animal	63420	\$4,174	\$4,050	\$1,580	(\$2,470)
Still Exhibit Departments	63430	\$403	\$400	\$232	(\$168)
Other - brand inspection	63700	\$278	\$300		(\$300)
HORSE SHOW EXPENSE (including Premiums):					
Salaries & Wages - Temporary	64101	\$280	\$413		(\$413)
Payroll Taxes	64120	\$3	\$6		(\$6)
Judges (Contractual)	64200	\$600	\$800	\$600	(\$200)
Professional Services (Contractual)	64300	\$800	\$850		(\$850)
Supplies and Expense	64400		\$0		\$0
Cattle Fees	64500	\$250	\$250		(\$250)
Cash Awards	64710	\$1,980	\$2,000		(\$2,000)
Trophies, Medals, Ribbons	64720	\$1,712	\$1,800	\$1,981	\$181
FAIR ENTERTAINMENT EXPENSE:					
Professional Services (Contractual)	66200	\$9,275	\$9,275		(\$9,275)
Supplies and Expenses	66300				\$0
Ticketing System & Fees	66310	\$28,165	\$26,260	\$193	(\$26,067)
Grounds	66320	\$2,315	\$2,400	\$63	(\$2,337)
Grandstand	66330	\$114	\$0		\$0
Rodeo (Friday)	66400	\$29,293	\$37,800	\$4,478	(\$33,322)
Grounds Entertainment	66500	\$41,012	\$51,000		(\$51,000)
Concert	66600		\$0	\$250	\$250
Destruction Derby (Saturday)	66700	\$10,534	\$11,000	\$1,853	(\$9,147)
Redneck Roundup (Thursday)	66800	\$9,689	\$10,950	\$1,568	(\$9,382)
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
Miscellaneous Expense	81000	\$61,304	\$0		\$0
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	\$811	\$0		\$0
Grandstand Event Sales	85200		\$0		\$0
Other	85900		\$0		\$0
TOTAL EXPENSES:		\$999,950	\$1,027,357	\$483,467	(\$543,890)
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$147,392)	(\$192,337)	(\$24,620)	\$167,717
LOCAL (BASE) ALLOCATION/AB1499 FUNDS:		\$201,350	\$42,010		(\$42,010)
OTHER FUNDS - Training Allocation		\$571	\$2,020	\$2,020	\$0

6-22

Account Description	Account Number	2021 STOP	2022 Budget	2022 Actual	Bud vs Act Difference
OTHER FUNDS - Capital Project Reimbursements		\$339,340		\$68,171	\$68,171
OTHER FUNDS - CalFire Housing, Excess Funding		\$664,354		\$100,650	\$100,650
NET PROFIT/(LOSS) AFTER FUNDING		\$1,058,223	(\$148,307)	\$146,220	

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

EXPLANATIONS:

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Certified Public Accountants & Business Consultants

420 Sierra College Drive, Suite 360, Grass Valley, CA 95945 530.273.3200 (t) 530.273.3207 (f) www.sgcpa.biz

June 9, 2022

To the Board of Directors
The 10th District Agricultural Association



We have audited the financial statements of The 10th District Agricultural Association for the year ended December 31, 2021, and have issued our report thereon dated June 9, 2022. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 11, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope previously communicated to management in our meeting about planning matters.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The 10th District Agricultural Association are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 9, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Association's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors The 10th District Agricultural Association and management of The 10th District Agricultural Association and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Scinto Group

Scinto Group, LLP

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Certified Public Accountants & Business Consultants

420 Sierra College Drive, Suite 360, Grass Valley, CA 95945 530.273.3200 (t) 530.273.3207 (f) www.sgcpa.biz

June 9, 2022

To the Board of Directors
The 10th District Agricultural Association

In planning and performing our audit of the statement of financial position of the 10th District Agricultural Association for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the 10th District Agricultural Association's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the 10th District Agricultural Association's internal control to be material weaknesses:

SEGREGATION OF DUTIES

Due to the limited number of people working in the office, many critical duties are combined and given to the available employees. Between two people the following duties are completed: prepare and sign checks, reconciliation of the bank accounts, performing all payroll duties, and maintaining the general ledger. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible. We feel segregation could be improved if the Association were to implement the following procedures:

- Different employees should perform the separate duties of signing checks, processing cash receipts and cash disbursements, and maintaining the books of original entry.

an eye for your future



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Letter of Recommendation

Page 2 of 2

- Segregate bank account reconciliation duties from cash receipts and/or cash disbursement duties.

We understand that given limited resources it is not cost efficient to hire more staff to properly segregate all accounting functions.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the 10th District Agricultural Association's internal control to be significant deficiencies:

COMPENSATED ABSENCES BALANCE

During our audit we noted that that one of the Association's employees, Cliff Munson, had an accrued vacation leave over the maximum accrual amount of 640 hours. Although the over accrual resulted in a difference that was immaterial to the financial statements as a whole, we suggest that management take action to bring all employees into compliance with their vacation accrual policies.

Scinto Group

Scinto Group, LLP



MEMORANDUM

TO: Board of Directors
10th DAA – Siskiyou Golden Fair

FROM: Rebecca Desmond
Executive Director

SUBJECT: Notice of CFSA Board of Directors Election

DATE: July 14, 2022

The term of CFSA Board member Tom Mitchell representing Fair Classes 3-7 will expire December 31, 2022. Class 3-7 fairs must therefore elect one CFSA Board member to serve a new four-year term beginning January 1, 2023, and that person will be eligible to run for re-election at the end of their term.

Currently, the fair CEO/Manager is the appointed elector for your fair. Current CEO Cliff Munson is eligible to become a nominee for the Class 3-7 Board seat, as well as vote in all the elections pertaining to the Class 3-7 fairs.

If you wish to change your current elector, you have 60 days from the date of this letter to appoint a new elector. The elector must be either a fair manager or a member of your governing Board.

To appoint your new elector, please have your Board adopt a resolution appointing the new elector using your DAA's letterhead and following the format on the attached sample resolution. Please send the signed resolution Rebecca Desmond at CFSA, 1776 Tribute Road, Suite 100, Sacramento, CA 95815, or rdesmond@cfsa.org. **The deadline for submitting a completed resolution is September 6, 2022.**

If your elector is interested in being considered as a nominee for the CFSA board please contact CFSA Board Chair Jack Blyskal at boardchair@cfsa.org by September 6, 2022. A slate of nominees will be selected by the nominating committee and ballots will be emailed to all fair electors no later than October 12, 2022.

If you have any questions regarding this resolution, your elector, or the election process, please contact me at (916) 263-6161 or rdesmond@cfsa.org.

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

WWW.CFSA.ORG

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SAMPLE RESOLUTION

TO BE REPRODUCED ON YOUR FAIR=S LETTERHEAD

RESOLUTION OF

(Fair Name)

APPOINTING ELECTOR FOR CFSA BOARD ELECTIONS

BE IT RESOLVED that **(Name of Elector or Designated Position [Fair Manager or Board President])** is hereby appointed to serve on behalf of **(Name of your Fair)** as an elector for California Fair Services Authority (CFSA) Board of Directors elections.

Chairperson

ATTEST:

Secretary to the Board of Directors

Date

Certified to be a true copy:

CEO/Fair Manager



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

July 25, 2022

F2022-05

TO: All Fair Board Presidents and CEOs

SUBJECT: AB 1499 (New Fair Funds) Employee Work Conditions Reminder

The Fairs and Expositions Branch (F&E) would like to remind the Network of California Fairs that the requirements of the Memorandum of Understanding (MOU) they signed in 2020 to be eligible to receive AB1499 funds are still in effect. "New Fair Funds" are provided via grants with an expiration date; however, the requirement to honor employee work conditions continues in effect until CDFA and the fair agree in writing to end the MOU. **Fairs that fail to abide by the terms of the MOU may become ineligible to continue receiving AB 1499 funds.**

The required work conditions apply to temporary employees (125-day employees hired by District Agricultural Associations - DAAs), as well as the employees of fair lessees. Employees covered by a valid collective bargaining agreement are exempt if the agreement expressly provides for wages, hours of work, working conditions, and meal periods. Full-time carnival ride operators are also exempt from the required work conditions. Non-DAAs should consult with their respective Human Resources Department or legal counsel for advice and direction regarding the obligation to provide the required work conditions.

As a reminder, the required work conditions are:

1. A meal period of not less than 30 minutes for a work period of more than five hours per day unless the work period per day of the employee is less than six hours and the meal period is waived by mutual consent of both the employer and the employee.
2. A second meal period of not less than 30 minutes for a work period of more than 10 hours per day, unless the work period per day of the employee is less than 12 hours, the second meal period is waived by mutual consent of both the employer and the employee, and the first meal period was not waived.
3. Compensation at the rate of no less than one and one-half times the regular rate of pay for any work in excess of eight hours in one workday, any work in excess of 40 hours in any one workweek, and the first eight hours worked on the seventh day of work in any one workweek.
4. Compensation at the rate of no less than twice the regular rate of pay for any work in excess of 12 hours in one day.



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1499 Employee Work Conditions Reminder

July 22, 2022

Page 2

5. Compensation at the rate of no less than twice the regular rate of pay for any work in excess of eight hours on any seventh day of a workweek.

If you have any questions, please contact Mike Francesconi at Mike.Francesconi@cdfa.ca.gov or (916) 900-5365.

Sincerely,

A handwritten signature in blue ink that reads "Mike Francesconi". The signature is written in a cursive, flowing style.

Mike Francesconi, Chief
Fairs & Expositions Branch