

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



## 10<sup>th</sup> DAA BOARD MEETING NOTICE

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

### 10<sup>th</sup> 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 10<sup>th</sup> 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 (12<sup>th</sup>) 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 10<sup>th</sup> DAA website at [www.sisqfair.com/about/board-staff/agendas](http://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 10<sup>th</sup> 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 10<sup>th</sup> 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.*

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

MEETING NOTICE

The 10<sup>th</sup> 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 10<sup>th</sup> DAA, unless otherwise posted.

10<sup>th</sup> DAA BOARD MEETING AGENDA  
Tuesday, December 5, 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](http://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 October 17, 2023, Board Meeting Minutes
  - b. Monthly Review of Contracts for October
  - c. Monthly Review of Cash Disbursements for October
  - d. Monthly Review of the current Finance Reports
7. **CORRESPONDANCE:**
  - a. CDFA Letter regarding SB 544 – Bagley Keene Open Meeting Act: teleconferencing.

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**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
  - ii. Develop a Memorandum of Understanding with the 10<sup>th</sup> DAA
- b. Junior Fair Board
  - i. Update since last meeting

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

- a. Update on 2023 Fair Concession Incident
- b. Continued Discussion on Future Facility Projects
- c. Discussion & Approval of the 2024 Operating Budget
- d. Nominate & Elect Officers for 2024

**10. 2024 FAIR (Informational/Action by Board):**

- a. Discuss & Approve Date Change for Spring Bred Heifers
- b. Discuss Grandstand Events

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

- a. Events
  - i. Events on the Calendar (up to next board meeting) –
    - a. Nothing on the calendar
- b. Projects
  - ii. Floral Building Upgrades
  - iii. Exhibit Restroom Remodel/Rebuild
  - iv. Grandstand Safety Fence

**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:** January 16, 2024, at 5:30 PM.

**14. ADJOURNMENT:**

*The mission of the 10<sup>th</sup> 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.*



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# 10<sup>th</sup> DISTRICT AGRICULTURAL ASSOCIATION

## SISKIYOU GOLDEN FAIRGROUNDS

**October 31, 2023**

### **CONSENT CALENDAR**

- Previous Meeting Minutes
  - October 17, 2023
- Contracts for October

### **FINANCIAL REPORT**

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



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**10<sup>TH</sup> DISTRICT AGRICULTURAL ASSOCIATION**  
**BOARD OF DIRECTORS MEETING**  
**October 17, 2023**

**CALL TO ORDER:** The 10<sup>th</sup> District Agricultural Association Board of Directors meeting was called to order at 5:25 PM by President Finley.

**ROLL CALL/DIRECTORS ABSENT:** All directors were present with the exception of Director Mercier who called. There are two (2) 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):** Director Hanna made a motion, seconded by Director Kutzkey and carried to accept the consent calendar which included minutes from the September 19, 2023, meeting, contracts and cash disbursements for August.

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 (1 <sup>st</sup> )	X			
Chris Kutzkey (2 <sup>nd</sup> )	X			
Darrin Mercier				Absent
2 positions vacant				

No public comment.

**CORRESPONDENCE (Information/Action):** A Memo from CFDA regarding SB 447 (Atkins) GO-Biz: Bridge Project: Repeal of Travel Ban. No public comment.

**COMMITTEE REPORTS (Informational/Action):**

- Junior Livestock Auction Committee – CEO Munson reported that the next meeting is this Thursday, October 19<sup>th</sup> at 5:30 PM in the beer garden. It will be an open meeting and there are three positions up for reelection. Director Allen will be attending. No public comment.
- Junior Fair Board – CEO Munson reported that there are nine members on the 2023-2024 board. He has not heard from Cheryl Foster, the advisor, so he will make contact and get an update. No public comment.

**BUSINESS REPORT & INFORMATION (Information/Action):**

- Grandstand Safety/Race Fence – CEO Munson reported that Senior Maintenance Mike Luiz has been busy getting quotes for a new fence. The Inline Fence bid was \$93,500 and Barn Builders/Chuck Vasey's bid was approximately \$49,775. After making some other contacts we have the opportunity to purchase WWW Chaparral panels for the interior fence for \$9,299.20. Director Kutzkey made a motion, seconded by Director Allen and carried to purchase of the panels from Big Jims Cattle Service and to proceed with the building of the new safety/race fence by Barn Builders/Chuck Vasey; it was also advised to purchase some additional materials to have on hand in case of repairs.

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

No public comment.

- Future Facility Projects – The discussion of other facility projects to work on was discussed by the board. Director Burrone made a motion, seconded by Vice-President Fawaz and carried to proceed with the upgrades on the Grandstand Beer Concession Booth (evaporation coil, TXV, defrost timer, temperature control, new counter tops, fridge for food concession side).

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

Vice-President Fawaz made a motion, seconded by Director Kutzkey and carried to purchase the discounted items from Noel Lesley Event Services, Inc. on Estimate #33 dated 10/11/2023, since they are going out of business. Items include bleachers, tables, racks, electrical boxes, adapters, casters, garbage cans, uprights, baseplates, spreader bars, and banjo drape in the amount of \$15,640.

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

- Other project ideas discussed:
  - Lillard Arena Grandstand – CEO Munson received some estimates that range from \$3 million to 4.8 million.
  - APEX Stage – CEO Munson reported that a new stage that is 32'x24' and includes all the accessories is approximately \$232,340. It is possible that this could be a purchase from the JLAC Lily Foundation Funds, and we have about \$49,000 in the current stage maintenance account that could be applied to the cost. Vice-President Fawaz would like to see some comparison of renting versus purchasing to see what is more cost effective.
  - Other suggestions: Permanent Concession Area (including picnic tables) make more appealing; create an infrastructure onsite for other venue events; finishing the fencing at the entrance of the fairgrounds (Fairlane Road) towards the bridge; resurfacing the back lot and other areas that get a lot of use; improve the Equestrian Area so it will get more use; make



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the front entrance to the fairgrounds grander; possibly purchase a three-quarter ton pickup and a dump trailer, additional camping area, remodel the RV Restroom so there are individual shower stalls, finish putting LED lighting in the parking lot, and might be beneficial to purchase a genie lift.

- Minor projects that can be completed now: additional lighting at the Carnival Restroom area; women's restroom toilet replaced, and water leak repaired, add more electrical in the equestrian area and provide more signage for exiting the fairgrounds at fairtime.

It was requested that CEO Munson get more details and pricing on the above. No public comment.

#### **2024 FAIR REPORT (Information/Action):**

- Grandstand Events – Wednesday: dark, jousting event or traveling show, something free to the community; Thursday: redneck roundup (including side by side barrel races); Friday: Rodeo, committee is meeting on November 2<sup>nd</sup>. It was discussed to talk with the derby promotor we would like to use to see if it could move back to Sunday. Other ideas to look into are Motorcross, Monster Trucks again, Tractor Pulls, BMX Bike Racing, Bull/Bronc Riding, Chariot Races, and music. CEO Munson will be attending the IAFE convention in November and the WFA Convention in January and will report back with any other events that he learns about. No public comment.

**CEO REPORT (Information/Action):** CEO Munson reported that TRP Motorsports has an agreement with Barba Promotions to remove all the tires in the pit area in exchange for the racing equipment. Some tires have already been removed from the facility. He attended the Jackson County Expo Harvest Fest this past weekend and participated in a zoom meeting this morning where the county commissioner informed the board that they are approximately \$1 million dollars in the red at this time. CEO Munson will attend the schedule interviews for the new CEO on November 15<sup>th</sup>. He will also be attending the CFA Managers Conference in November.

- Events – CEO Munson reported that there is only the Siskiyou Sidekicks Horse Show at the end of this month.
- Projects – CEO Munson reported that the broadband needs to be finished in Winema Hall for Cal Fire and then we will be completely CalOre. F&E has approved \$160,000 to be sent to us to begin the Floral Building improvements (front façade, lighting, t bar, ceiling, etc.). CEO Munson reported that he believes the Exhibitor Restroom Project would be approved in the next round of funding so we will hold off on that project for now.

#### **BOARD COMMENTS:**

- Director Hanna – good meeting.

**STAFF COMMENTS:** None.

**ITEMS PROPOSED FOR NEXT BOARD MEETING:** The budget committee met at 3:30 PM today and reviewed the budget; it will go on the next board meeting agenda to be approved.

**NEXT MEETING DATE:** The next meeting was scheduled for Tuesday, November 21, 2023, at 5:30 PM. Due to the holidays and schedule conflicts Director Burrone made a motion, seconded by Director Kutzkey to combine the November and December meetings on Tuesday, December 5<sup>th</sup> at 5:30 PM.

Board Member	Approved (yes vote)	Not Approved (no vote)	Abstained	Reason of Abstaining
Monet Allen	X			
Alyssa Burrone (1 <sup>st</sup> )	X			
Brandon Fawaz	X			
Jason Finley	X			
Judd Hanna	X			



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Chris Kutzkey (2 <sup>nd</sup> )	X			
Darrin Mercier				Absent
2 positions vacant				

**ADJOURNMENT:** Meeting was adjourned at 7:05 PM.

Approved:

Attest:

Jason Finley  
President

Michelle Eiler  
Secretary

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**10th DAA/Siskiyou Golden Fair  
Contractual Agreements  
October 2023**

**INTERIM EVENT AGREEMENTS:**

CONTRACT #	NAME	PURPOSE	DATES	REVENUE
None this month				

**OUDOOR HOLIDAY MARKET AGREEMENTS:**

CONTRACT #	NAME	PURPOSE	DATES	EXPENSE
27OHM-23	Five Mary's	Vendor Space	11/18/23	\$90.00
28OHM-23	Djembe Caliente	Vendor Space	11/18/23	\$60.00
29OHM-23	Sublime Image	Vendor Space	11/18/23	\$90.00
30OHM-23	Rescue Ranch	Vendor Space	11/18/23	\$60.00
31OHM-23	KP's Crafts	Vendor Space	11/18/23	\$60.00
32OHM-23	Crafty Rowan	Vendor Space	11/18/23	\$90.00
33OHM-23	Wild Wood Style & Co.	Vendor Space	11/18/23	\$60.00
34OHM-23	Doowahs Creations	Vendor Space	11/18/23	\$60.00
35OHM-23	Weed Technology & Fabrication	Vendor Space	11/18/23	\$90.00
36OHM-23	Valley Oaks, Inc.	Vendor Space	11/18/23	\$60.00
37OHM-23	Siskiyou County Gideons	Vendor Space	11/18/23	\$60.00
38OHM-23	Malia Pievney-Gamba Rhodefer	Vendor Space	11/18/23	\$120.00
39OHM-23	Aura Holdings, LLC	Vendor Space	11/18/23	\$60.00
40OHM-23	Pretty Things by Jill	Vendor Space	11/18/23	\$60.00
41OHM-23	Susan's Stones	Vendor Space	11/18/23	\$60.00
42OHM-23	Oliver's Saddlery	Vendor Space	11/18/23	\$60.00
43OHM-23	Pyroclastic Chocolate	Vendor Space	11/18/23	\$60.00
44OHM-23	Youth Empowerment Siskiyou	Vendor Space	11/18/23	\$60.00
45OHM-23	Wildly Brave Creations	Vendor Space	11/18/23	\$90.00
46OHM-23	Crumbs Bakery	Vendor Space	11/18/23	\$60.00
47OHM-23	Uniquely You, by Julie	Vendor Space	11/18/23	\$60.00
48OHM-23	Shasta Vale Ranch	Vendor Space	11/18/23	\$60.00
49OHM-23	We're All Nuts	Vendor Space	11/18/23	\$60.00
50OHM-23	Add Love	Vendor Space	11/18/23	\$60.00
51OHM-23	Handmade by Shelby	Vendor Space	11/18/23	\$60.00
52OHM-23	Siskiyou Rustics	Vendor Space	11/18/23	\$60.00

**WINTER STORAGE AGREEMENTS (monthly amounts):**

CONTRACT #	NAME	PURPOSE	DATES	REVENUE (per mo)
43ST23-24	Norbert Booth	Recreational Unit Storage	per contract	\$55.00
44ST23-24	Erich Schular	Recreational Unit Storage	per contract	\$45.00
45ST23-24	Craig Scott	Recreational Unit Storage	per contract	\$65.00
46ST23-24	Ken Rogers	Recreational Unit Storage	per contract	\$65.00
47ST23-24	Jim Skeahan	Recreational Unit Storage	per contract	\$45.00
48ST23-24	Jim Skeahan	Recreational Unit Storage	per contract	\$50.00
49ST23-24	Shawn Williamson	Recreational Unit Storage	per contract	\$55.00
50ST23-24	Josh Vanella	Recreational Unit Storage	per contract	\$50.00
51ST23-24	Bob Delgado	Recreational Unit Storage	per contract	\$55.00
52ST23-24	Andy Burnett	Recreational Unit Storage	per contract	\$65.00
53ST23-24	Dennis Roberts	Recreational Unit Storage	per contract	\$45.00
54ST23-24	Neil Bridenstine	Recreational Unit Storage	per contract	\$50.00
55ST23-24	Cris Smyrnos	Recreational Unit Storage	per contract	\$60.00
56ST23-24	Jerry Padilla	Recreational Unit Storage	per contract	\$55.00
57ST23-24	Eileen Munson	Recreational Unit Storage	per contract	\$70.00
58ST23-24	George Nelle	Recreational Unit Storage	per contract	\$55.00
59ST23-24	Carl Morzenti	Recreational Unit Storage	per contract	\$65.00
60ST23-24	Jim Jewel	Recreational Unit Storage	per contract	\$65.00
61ST23-24	SOFAB	Recreational Unit Storage	per contract	\$55.00
62ST23-24	SOFAB	Recreational Unit Storage	per contract	\$55.00

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63ST23-24	Robert Tessmer	Recreational Unit Storage	per contract	\$50.00
64ST23-24	Wendy Van Hooser	Recreational Unit Storage	per contract	\$50.00
65ST23-24	Ed King	Recreational Unit Storage	per contract	\$65.00
66ST23-24	Jesse McNames	Recreational Unit Storage	per contract	\$65.00
67ST23-24	Steve Naser	Recreational Unit Storage	per contract	\$45.00



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**Siskiyou Golden Fair**  
**Check Detail**  
**October 2023**

Num	Date	Name	Description	Original Amount
	10/13/2023	Luiz, Michael L.	10/15 Wages	-1,645.92
	10/13/2023	Eiler, Michelle L.	10/15 Wages	-2,046.38
	10/13/2023	Munson, Cliff F.	10/15 Wages	-2,924.36
	10/31/2023	Luiz, Michael L.	10/31 Wages	-1,645.93
	10/31/2023	Eiler, Michelle L.	10/31 Wages	-2,046.38
	10/31/2023	Munson, Cliff F.	10/31 Wages	-2,924.36
EFT-23-73	10/02/2023	CA Public Employees Retirement System	Medical Insurance	-4,941.54
EFT-23-74	10/02/2023	Delta Dental Plan of California	Dental Insurance	-269.42
EFT-23-75	10/02/2023	CA Public Employees Retirement System	Retirement	-8,849.33
EFT-23-76	10/02/2023	Employment Development Department	SDI for BU 1	-62.17
EFT-23-77	10/02/2023	Employment Development Department	State Withholding	-940.45
EFT-23-78	10/03/2023	J.P. Morgan	PST & SPP Deductions	-209.29
EFT-23-79	10/13/2023	United States Treasury	10/15 PR Federal Tax Deposit	-2,593.62
EFT-23-80	10/17/2023	J.P. Morgan	PST & SPP Deductions	-203.98
EFT-23-81	10/31/2023	United States Treasury	10/31 PR Federal Tax Deposit	-2,523.06
EFT-23-82	10/31/2023	Employment Development Department	State Withholding	-893.73
EFT-23-83	10/31/2023	Employment Development Department	SDI for BU 1	-62.15
EFT-23-84	10/31/2023	Delta Dental Plan of California	Dental Insurance	-269.42
EFT-23-85	10/31/2023	CA Public Employees Retirement System	Medical Insurance	-4,941.54
EFT-23-86	10/31/2023	CA Public Employees Retirement System	Retirement	-8,849.33
31317	10/02/2023	SEIU Local 1000	BU 1 Union Dues	-90.00
31318	10/02/2023	Union Operating Engineers	BU 12 Union Dues	-59.26
31319	10/02/2023	Verizon Wireless	Cell Phone Service	-113.51
31320	10/02/2023	City of Yreka	Water Service	-1,140.82
31321	10/03/2023	CalHR	PST Admin Fee	-2.45
31322	10/05/2023	Yreka Community Certified Farmers Market	Damage/Cleaning Deposit Refund	-100.00
31323	10/11/2023	Office Tech	Copy Machine Service	-54.18
31324	10/11/2023	Les Schwab Tire Center	Maintenance Repair/Supplies	-19.98
31325	10/11/2023	SVM Plumbing Heating & Air	Equestrian Area Water Leak	-2,225.00
31326	10/11/2023	California Fair Services Authority	Vision & Life Insurance, LTD for CEO	-95.96
31327	10/11/2023	Pacific Power	Power Service	-3,238.40
31328	10/11/2023	Vyve Broadband	Shop Cameras Internet	-99.99
31329	10/13/2023	McMillen, Christopher D	10/15 Wages	-906.72
31330	10/13/2023	Pacific Power	Power Service	-257.64
31331	10/13/2023	Siskiyou Daily News	Newspaper Subscription Renewal	-57.22
31332	10/13/2023	Noel Lesley Event Services, Inc.	Equipment/Supplies Purchased	-15,640.00
31333	10/13/2023	C.H.V.A.	Damage/Cleaning Deposit Refund	-100.00
31334	10/16/2023	D&R Janitorial	Office Cleaning	-100.00
31335	10/16/2023	Oregon Blue Print Company	2024 Banner for Beer Garden	-237.43
31336	10/17/2023	CalHR	PST Admin Fee	-2.45
31337	10/17/2023	Hue & Cry, Inc.	Office & Grounds Security	-203.73
31338	10/19/2023	Yreka Transfer, LLC	Garbage Service	-160.00
31339	10/20/2023	G&G Ace Hardware	Maintenance Supplies	-11.78
31340	10/20/2023	Big Jim's Cattle Service	Panels for Grandstand Fence Area	-9,299.20

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## Siskiyou Golden Fair

## Check Detail

October 2023

31341	10/24/2023 Pacific Power	Power Service	-21.55
31342	10/24/2023 KTVL Television	Advertising	-750.00
31343	10/24/2023 Mike Luiz	Travel Reimbursement to pickup Equipment	-68.12
31344	10/27/2023 Right Click Technology Services	Computer Support	-400.00
31345	10/30/2023 Siskiyou Sidekicks	Damage/Cleaning Deposit Refund	-100.00
31346	10/30/2023 Verizon Wireless	Cell Phone Service	-120.60
31347	10/30/2023 Citi Cards	IAFE Convention Flight & Registration	-1,928.00
		1116.80, Maintenance 474.60, Postage 27.92	
		Office 308.68	
31348	10/31/2023 SEIU Local 1000	BU 1 Union Dues	-90.00
31349	10/31/2023 Union Operating Engineers	BU 12 Union Dues	-59.26
			<hr/>
			-86,595.61

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

	Oct 31, 23	
	Debit	Credit
10950 · Cash in Drawer	0.00	
11100 · Petty Cash Fund	100.00	
11200 · Change Funds	500.00	
11210 · ATM Change Fund	11,800.00	
11300 · Banner Bank - Checking	212,721.84	
11400 · Mechanics Bank - Checking	0.00	
11500 · Banner Bank - Savings	84,383.86	
11501 · Umpqua Bank - Money Market	250,900.96	
11502 · Siskiyou Credit Union - Savings	249,942.41	
11503 · Tri Counties Bank - Savings	214,084.43	
11504 · US Bank - Savings	249,085.62	
11610 · Tri Counties Bank - CD	36,128.97	
11620 · Mechanics Bank - CD	77,103.60	
11630 · Mechanics Bank - CD (2022)	173,000.00	
11700 · LAIF Account	452,701.87	
13100 · Accounts Receivable	200.00	
14300 · Deferred Expenses - General	19,360.81	
14999 · Undeposited Funds	0.00	
16000 · Deferred Outflows of Resources	139,763.74	
19000 · Construction in Progress	335,838.00	
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	4,141,773.73	
19401 · Accum Deprec - Leasehold Improve		3,171,538.72
16001 · Deferred Outflow Resources OPEB	26,273.39	
21000 · Payroll Liabilities	0.00	
21100 · Sp. Events Liability Ins. Fees	0.00	
21200 · Accounts Payable	0.00	
22100 · Social Security/Medicare Taxes	0.00	
22200 · PST/Deferred Compensation	0.00	
22300 · Retirement Contributions		48.68
22310 · Alternate Retirement Program	0.00	
22320 · Other Post-Employment Benefits		2,756.13
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		6.00
22700 · H/S Drug Fees Collected	0.00	
22800 · Deferred Income - General		11,528.06
24100 · Damage/Cleaning Deposits	0.00	
24110 · Stage Maintenance		48,058.70
24200 · JFB Scholarship		2,903.43
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		42,575.80
26000 · Net Pension Liability		371,952.68
26001 · Net OPEB Liability		235,048.76
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)		42,600.00
31300 · Other Fiscal/Admin Income (F&E)		2,050.00
31900 · Capital Project Reimbursements		19,295.91
32500 · One Time Revenue Source		233,723.00



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

	Oct 31, 23	
	Debit	Credit
33000 · Contributions from other Govern	0.00	
34000 · Other Funding-	0.00	
39000 · Retained Earnings	0.00	
41010 · Fair Admissions - Regular		121,239.00
41020 · Fair Admissions - Discounted		28,528.00
41510 · Commercial Space - Outside		13,710.00
41520 · Commercial Space - Inside		19,440.00
41525 · Commercial Space - Window		160.00
42100 · Carnival		51,331.30
42110 · Carnival - PreSale		41,135.50
42210 · Concessions - NonProfit		12,459.39
42220 · Concessions - Professional		65,514.68
42230 · Concessions - Alcohol		40,627.40
42300 · Concessions - Non Food		3,047.00
43100 · Exhibit Entry Fees		7,002.20
43200 · Awards Program		9,119.00
43410 · Shavings		4,269.00
44200 · H/S Entry Fees		5,569.00
44300 · Awards Program - H/S		1,175.00
44400 · Stall Fees		300.00
46100 · Rodeo Admissions		44,435.00
46200 · Monster Truck Admissions		30,351.80
46400 · Destruction Derby Admissions		29,910.00
46700 · Redneck Roundup	0.00	
46800 · Online Ticket Sales (trans fee)		7,914.00
47500 · Junior Fair Board		1,070.00
47700 · Camping Fees		25,075.00
47800 · Other Misc -		700.00
47810 · ATM Transaction Fees		1,032.50
47820 · Ice Service		5,028.00
47910 · Days		10,000.00
47930 · Grandstand		59,500.00
47940 · Ground		57,850.00
47950 · Rodeo		17,100.00
47105 · Sportsmens Expo/Carving		20,326.00
47106 · Holiday Gift Fair		2,585.00
47107 · Jackpot Livestock Show		14,083.00
47112 · Mothers Day Market		8,387.54
47505 · Other - NSF fees, Recycling		65.20
48110 · Storage (off season)		31,971.00
48200 · Grounds Rentals		22,260.00
48220 · Community Riding Program		2,050.00
48240 · Billboard		64,800.00
48300 · Equipment Rental/Labor		1,000.00
48310 · Front LED Sign		30,287.50
48320 · Partnerships (year round)		22,000.00
49100 · Miscellaneous Income	0.00	
49510 · Interest Earnings		10,987.97
49520 · Donations/Sponsorships		5,000.00
49530 · Other - Refunds/Reimb		191.29
49535 · ATM Transaction Fees (nonfair)		84.00
50100 · Admin Wages - Permanent	169,116.00	
50200 · Admin Wages - Temporary	3,880.88	
50310 · Employees Benefits	25,194.98	
50311 · Pension Expense	53,510.58	
50312 · OPEB Expense	2,829.74	
50320 · Payroll Taxes	12,725.80	
50330 · Worker's Compensation Insurance	18,132.59	
50500 · Director's Expense	694.55	
50600 · Travel/Training - Employees	7,976.52	
50700 · Office Supplies	2,149.39	
50800 · Telephone & Postage	2,454.66	
50900 · Dues & Subscriptions	2,854.54	
51000 · General Liability Insurance	26,162.62	

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

	Oct 31, 23	
	Debit	Credit
51010 · Property & Business Insurance	17,987.83	
51100 · Other Admin -	504.65	
51110 · Credit Card Fees (non fair)	1,780.79	
51120 · Office/Grounds Security	3,738.52	
51130 · Office Cleaning	900.00	
51140 · Computer Support	5,227.00	
51150 · Statewide Property Inventory	357.50	
51300 · Audit Expense	7,000.00	
52100 · Maint Wages - Permanent	53,720.40	
52200 · Maint Wages - Temporary	38,205.96	
52210 · Employee Benefits	10,379.38	
52211 · Pension Expense	16,432.00	
52212 · OPEB Expense	1,263.22	
52220 · Payroll Taxes	3,714.89	
52800 · Light, Heat, Water, Power	64,833.66	
52900 · Maintenance of Equipment	6,568.85	
52910 · Equipment Fuel & Insurance	10,096.34	
53000 · Maintenance of Bldgs & Grounds	18,113.02	
53001 · Cal Fire Expenses	2,608.52	
53050 · State Fire Marshall	300.00	
53100 · Trash Removal, Clean up	1,820.00	
53300 · Special Repairs & Maintenance	20,057.75	
54200 · Professional Services	1,000.00	
54300 · Supplies and Expenses	66.81	
54400 · Advertising	7,147.34	
54500 · Promotional Expense	1,309.16	
54600 · Public Relations Expense	5,019.17	
56101 · Attendance Wages - Temporary	6,451.00	
56120 · Payroll Taxes	131.38	
56200 · Professional Services	51,397.00	
56300 · Supplies and Expenses	2,374.58	
56310 · Ice Service	2,860.00	
56320 · Radio Rentals	1,050.00	
56400 · Other Attendance -	299.04	
57200 · Pocket Guide	2,748.89	
57500 · Junior Fair Board	181.02	
57700 · Partnerships	0.00	
57710 · Banners & Supplies	1,197.52	
57720 · BBQ Supplies & Expense	2,952.95	
57810 · Streetsweeper	650.00	
57820 · Landfill Fees	1,333.60	
57900 · Commercial Exhibits/Concessions	1,000.00	
57105 · Sportsmens Expo/Carving	13,944.93	
57107 · Livestock Jackpot Show	10,625.42	
57110 · Non-Fair Wages - Temporary	243.00	
57112 · Mother's Day Market	864.67	
57125 · Payroll Taxes	3.52	
58100 · Cash Awards	10,974.00	
58200 · Trophies, Medals, Ribbons	7,760.25	
58500 · Other Premiums -	0.00	
63101 · Exhibit Wages - Temporary	13,799.01	
63120 · Payroll Taxes	314.31	
63200 · Judges	6,361.19	
63300 · Professional Services	1,900.00	
63410 · Entry Office & Entry Fees	5,536.51	
63420 · Livestock & Small Animal	5,113.31	
63430 · Still Departments	107.98	
63700 · Other - Brand Inspection	322.00	
64101 · Horse Show Wages - Temporary	372.00	
64120 · Payroll Taxes	5.39	
64200 · Judges	999.36	
64300 · Professional Services	850.00	
64500 · Cattle Fees	765.00	
64710 · Cash Awards	1,570.00	

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

	Oct 31, 23	
	Debit	Credit
64720 · Trophies, Medals, Ribbons	2,467.79	
65600 · Payroll Expenses	0.00	
66200 · Profesional Services	28,899.00	
66310 · Ticketing System & Fees	27,556.44	
66320 · Grounds Supplies	32.79	
66400 · Rodeo	33,644.85	
66500 · Grounds Entertainment	51,745.84	
66600 · Grandstand Entertainment	42,881.38	
66700 · Destruction Derby	19,835.20	
66800 · Roundup/Concert (Thursday)	11,250.00	
80000 · Prior Year Operating Expenses	0.00	
81000 · Miscellaneous Expense	1,950.00	
85900 · Over/Under	326.00	
96001 · OPEB Expense	50,633.51	
TOTAL	8,839,013.68	8,839,013.68



6-14  
10th DAA/Siskiyou Golden Fair  
**Balance Sheet**  
As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
11100 · Petty Cash Fund	100.00
11200 · Change Funds	500.00
11210 · ATM Change Fund	11,800.00
11300 · Banner Bank - Checking	212,721.84
11500 · Banner Bank - Savings	84,383.86
11501 · Umpqua Bank - Money Market	250,900.96
11502 · Siskiyou Credit Union - Savings	249,942.41
11503 · Tri Counties Bank - Savings	214,084.43
11504 · US Bank - Savings	249,085.62
11600 · Cash in Time Deposits	
11610 · Tri Counties Bank - CD	36,128.97
11620 · Mechanics Bank - CD	77,103.60
11630 · Mechanics Bank - CD (2022)	173,000.00
Total 11600 · Cash in Time Deposits	286,232.57
11700 · LAIF Account	452,701.87
Total Checking/Savings	2,012,453.56
Other Current Assets	
13100 · Accounts Receivable	200.00
14300 · Deferred Expenses - General	19,360.81
16000 · Deferred Outflows of Resources	139,763.74
Total Other Current Assets	159,324.55
Total Current Assets	2,171,778.11
Fixed Assets	
19000 · Construction in Progress	335,838.00
19300 · Equipment	516,655.80
19301 · Accum Deprec - Equipment	-479,098.47
19400 · Leasehold Improvements	4,141,773.73
19401 · Accum Deprec - Leasehold Improve	-3,171,538.72
Total Fixed Assets	1,343,630.34
<b>TOTAL ASSETS</b>	<b>3,515,408.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
16001 · Deferred Outflow Resources OPEB	-26,273.39
22300 · Retirement Contributions	
22320 · Other Post-Employment Benefits	2,756.13
22300 · Retirement Contributions - Other	48.68
Total 22300 · Retirement Contributions	2,804.81
22600 · Employee Deductions	
22650 · Other Deductions - LTD, SDI	6.00
Total 22600 · Employee Deductions	6.00
22800 · Deferred Income - General	11,528.06
24110 · Stage Maintenance	48,058.70
24200 · JFB Scholarship	2,903.43
24500 · Leave Liability	83,992.00
25000 · Long Term Debt (Front Sign)	
25010 · SB 84 CalPers Loan	63,708.00
Total 25000 · Long Term Debt (Front Sign)	63,708.00

6-15  
**10th DAA/Siskiyou Golden Fair**  
**Balance Sheet**  
As of October 31, 2023

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	Oct 31, 23
25600 · Deferred Inflows of Resources	157,670.75
25601 · Deferred Inflow Resources OPEB	42,575.80
26000 · Net Pension Liability	371,952.68
26001 · Net OPEB Liability	235,048.76
Total Other Current Liabilities	993,975.60
Total Current Liabilities	993,975.60
Total Liabilities	993,975.60
Equity	
29000 · Net Resources - Capital Assets	969,745.00
29100 · Total Net Resources	1,950,042.32
29400 · UnrestrictedNetPosition-Pen/OPB	-590,577.41
31200 · State Allocations (F&E)	42,600.00
31300 · Other Fiscal/Admin Income (F&E)	2,050.00
31900 · Capital Project Reimbursements	19,295.91
32500 · One Time Revenue Source	233,723.00
Net Income	-105,445.97
Total Equity	2,521,432.85
TOTAL LIABILITIES & EQUITY	3,515,408.45

8:44 AM  
11/01/23  
Cash Basis

6-14  
**Siskiyou Golden Fair**  
**Profit & Loss Budget vs. Actual**  
**January through October 2023**

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
41000 · Admissions Revenue	149,767.00	157,879.00	-8,112.00	94.9%
41500 · Commercial Space Revenue	33,310.00	30,160.00	3,150.00	110.4%
42000 · Concessions Revenue	214,115.27	189,500.00	24,615.27	113.0%
43000 · Exhibit Revenue	20,390.20	14,800.00	5,590.20	137.8%
44000 · Horse Show Revenue	7,044.00	2,860.00	4,184.00	246.3%
46000 · Fair Attractions	112,610.80	113,601.00	-990.20	99.1%
47000 · Miscellaneous Fair Revenue	177,355.50	171,000.00	6,355.50	103.7%
47005 · Miscellaneous Non-Fair Revenue	45,446.74	36,750.00	8,696.74	123.7%
48000 · Interim Revenue	174,368.50	172,000.00	2,368.50	101.4%
49100 · Miscellaneous Income	0.00			
49500 · Other Operating Revenue	16,263.26	10,150.00	6,113.26	160.2%
<b>Total Income</b>	<b>950,671.27</b>	<b>898,700.00</b>	<b>51,971.27</b>	<b>105.8%</b>
<b>Gross Profit</b>	<b>950,671.27</b>	<b>898,700.00</b>	<b>51,971.27</b>	<b>105.8%</b>
<b>Expense</b>				
50000 · Administration Expense	365,179.14	459,474.00	-94,294.86	79.5%
52000 · Maintenance Expense	248,113.99	294,758.00	-46,644.01	84.2%
54000 · Publicity Expense	14,542.48	18,700.00	-4,157.52	77.8%
56000 · Attendance Operations	64,563.00	58,181.00	6,382.00	111.0%
57000 · Miscellaneous Fair Expenses	10,063.98	9,050.00	1,013.98	111.2%
57005 · Miscellaneous Non-Fair Expenses	25,681.54	33,698.00	-8,016.46	76.2%
58000 · Premiums Expense (not H/S)	18,734.25	19,000.00	-265.75	98.6%
63000 · Exhibits Expense	33,454.31	39,772.00	-6,317.69	84.1%
64000 · Horse Show Expense	7,029.54	7,032.00	-2.46	100.0%
65600 · Payroll Expenses	0.00			
66000 · Fair Entertainment Expense	215,845.50	214,880.00	965.50	100.4%
80000 · Prior Year Operating Expenses	0.00			
81000 · Miscellaneous Expense	1,950.00			
85000 · Cash (Over)/Under	326.00			
90000 · Depreciation Expense	0.00	131,621.00	-131,621.00	0.0%
96001 · OPEB Expense	50,633.51			
<b>Total Expense</b>	<b>1,056,117.24</b>	<b>1,286,166.00</b>	<b>-230,048.76</b>	<b>82.1%</b>
<b>Net Income</b>	<b>-105,445.97</b>	<b>-387,466.00</b>	<b>282,020.03</b>	<b>27.2%</b>

6-17  
10TH DISTRICT AGRICULTURAL ASSOCIATION  
SISKIYOU GOLDEN FAIRGROUNDS

As of October 31, 2023

Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
<b>ADMISSIONS REVENUE:</b>					
Regular Fair Admissions	41010		\$112,421	\$121,239	\$8,818
Discounted Fair Admissions	41020		\$45,458	\$28,528	(\$16,930)
<b>COMMERCIAL SPACE REVENUE:</b>					
Outside Commercial Space	41510		\$12,000	\$13,710	\$1,710
Inside Commercial Space	41520		\$18,000	\$19,440	\$1,440
Window Commercial Displays	41525		\$160	\$160	\$0
<b>CONCESSIONS REVENUE:</b>					
Carnival	42100		\$37,500	\$51,331	\$13,831
Carnival - PreSale	42110		\$37,500	\$41,136	\$3,636
Food Concessions (local, prof, alcohol)	42200		\$112,000	\$118,601	\$6,601
Non-Food Concessions	42300		\$2,500	\$3,047	\$547
<b>EXHIBITS REVENUE:</b>					
Entry Fees (& Transaction Fees)	43100	\$5,690	\$8,000	\$7,002	(\$998)
Donated & Sponsored Awards	43200	\$5,653	\$4,000	\$9,119	\$5,119
Other - Quilt Judge Donation, Poultry Inspection	43410				
Other - Shavings	43420	\$1,267	\$2,800	\$4,269	\$1,469
<b>HORSE SHOW REVENUE:</b>					
Entry Fees	44200		\$2,400	\$5,569	\$3,169
Donated & Sponsored Awards	44300		\$100	\$1,175	\$1,075
Stall Fees	44400		\$360	\$300	(\$60)
<b>FAIR ATTRACTION REVENUE:</b>					
Rodeo Admissions & Entries	46100		\$35,549	\$44,435	\$8,886
Concert Admissions	46300				
Destruction Derby Admissions & Entries	46400		\$31,232	\$29,910	(\$1,322)
Monster Truck Admissions	46200		\$40,820	\$30,352	(\$10,468)
Redneck Roundup Admissions & Entries	46700				
Ticket Transaction Fees	46800	\$1,386	\$6,000	\$7,914	\$1,914
<b>MISCELLANEOUS FAIR REVENUE:</b>					
Junior Fair Board	47500	\$968	\$1,000	\$1,070	\$70
Camping Fees (Fairtime)	47700		\$24,000	\$25,075	\$1,075
Other - Cart Tickets	47800			\$700	
Other - ATM Transactions	47810		\$1,000	\$1,033	\$33
Other - Ice Service	47820			\$5,028	
Sponsorships	47900	\$3,000	\$145,000	\$144,450	(\$550)
<b>MISCELLANEOUS NON-FAIR REVENUE:</b>					
Sportsmens Expo/Carving Championship	47105	\$13,950	\$12,000	\$20,326	\$8,326
Holiday Gift Fair	47206	\$4,315	\$5,000	\$2,585	(\$2,415)
Jackpot Show	47107	\$14,157	\$14,000	\$14,083	\$83
Music Festival/Fair Fundraiser	47409	\$11,500			
Mother's Day Market	47112	\$6,481	\$5,500	\$8,388	\$2,888



Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Other - soda machine, NSF fees, recycle	47505	\$227	\$250	\$65	(\$185)
<b>INTERIM REVENUE:</b>					
Rental of Buildings	48100	\$1,450	\$1,000		(\$1,000)
Storage	48110	\$26,164	\$35,000	\$31,971	(\$3,029)
Grounds Rentals	48200	\$24,606	\$20,000	\$22,260	\$2,260
Auto Racing	48210	\$8,550			\$0
Community Riding Program	48220	\$520	\$200	\$2,050	\$1,850
Billboard	48240	\$64,800	\$64,800	\$64,800	\$0
Equipment Rentals	48300	\$4,100	\$1,000	\$1,000	\$0
Front Sign Rentals	48310	\$31,600	\$30,000	\$30,288	\$288
Partnerships (year round)	48320		\$20,000	\$22,000	\$2,000
Utility Fee Reimbursement	48500	\$3,530			
Other	48700				
<b>PRIOR YEAR ADJUSTMENT:</b>	49000				
Miscellenaous Income	49100	\$488			
<b>OTHER OPERATING REVENUE:</b>					
Interest Earnings	49510	\$8,038	\$10,000	\$10,988	\$988
Donations/Partnerships (Year Round)	49520	\$32,450		\$5,000	
Other - refunds, atm fees	49530	\$695	\$150	\$275	\$125
<b>TOTAL REVENUES:</b>		<b>\$275,583</b>	<b>\$898,700</b>	<b>\$950,671</b>	<b>\$51,971</b>
<b>ADMINISTRATION EXPENSE:</b>					
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$169,116	(\$41,158)
Salaries & Wages - Temporary	50200	\$2,666	\$7,843	\$3,881	(\$3,962)
Compensated Absences Expense	50300	(\$979)	\$14,586		(\$14,586)
Employee Benefits - Employer's Share	50310	\$31,174	\$30,404	\$25,195	(\$5,209)
Pension Expense	50311	\$54,471	\$64,314	\$53,511	(\$10,803)
OPEB Expense	50312	\$5,577	\$7,760	\$2,830	(\$4,930)
Payroll Taxes	50320	\$15,793	\$16,475	\$12,726	(\$3,749)
Worker's Compensation Insurance	50330	\$18,505	\$20,840	\$18,133	(\$2,707)
Director's Expense	50500		\$3,000	\$695	(\$2,305)
Traveling/Training Expense - Employees	50600	\$7,566	\$8,400	\$7,977	(\$423)
Office Supplies and Expense	50700	\$4,148	\$4,550	\$2,149	(\$2,401)
Telephone and Postage	50800	\$3,759	\$3,256	\$2,455	(\$801)
Dues and Subscriptions	50900	\$2,795	\$3,010	\$2,855	(\$155)
Insurance (General Liability)	51000	\$22,770	\$25,267	\$26,163	\$896
Property & Business Insurance	51010	\$16,593	\$17,000	\$17,988	\$988
Other - bank fees, miscellaneous, legal	51100	\$214	\$1,000	\$505	(\$495)
Credit Card Fees (non fair)	51110	\$1,975	\$2,300	\$1,781	(\$519)
Office & Grounds Security	51120	\$3,427	\$4,020	\$3,739	(\$281)
Office Cleaning	51130	\$1,300	\$1,400	\$900	(\$500)
Computer Support Services	51140	\$4,400	\$5,400	\$5,227	(\$173)
Statewide Property Inventory	51150	\$355	\$375	\$357	(\$18)
Unemployment Insurance	51200	\$1,640	\$1,500		(\$1,500)
Audit Expense	51300	\$9,325	\$6,500	\$7,000	\$500
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>					
Salaries & Wages - Permanent	52100	\$65,630	\$67,192	\$53,720	(\$13,472)
Salaries & Wages - Temporary	52200	\$34,648	\$53,818	\$38,206	(\$15,612)

Account Description	Account Number	6-19 2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$10,379	\$7,088
Pension Expense	52211	\$17,009	\$20,034	\$16,432	(\$3,602)
OPEB Expense	52212	\$2,499	\$3,193	\$1,263	(\$1,930)
Payroll Taxes	52220	\$4,330	\$5,920	\$3,715	(\$2,205)
Light, Heat, Water and Power	52800	\$78,788	\$85,000	\$64,834	(\$20,166)
Maintenance of Equipment (Supplies)	52900	\$5,930	\$8,000	\$6,569	(\$1,431)
Fuel & Insurance for Equipment	52910	\$15,120	\$19,000	\$10,096	(\$8,904)
Maintenance of Blds & Grounds (Supplies)	53000	\$17,029	\$15,000	\$18,113	\$3,113
Cal Fire Expenses	53001			\$2,609	\$2,609
State Fire Marshall Inspections	53050	\$540	\$1,500	\$300	(\$1,200)
Trash Removal, Clean up (Contractual)	53100	\$2,182	\$2,810	\$1,820	(\$990)
Special Repairs - trees, walkways/slabs	53300	\$17,841	\$10,000	\$20,058	\$10,058
<b>PUBLICITY EXPENSE:</b>					
Professional Services (Contractual)	54200		\$1,000	\$1,067	\$67
Advertising (fair, interim events)	54400	\$4,278	\$10,000	\$7,147	(\$2,853)
Promotional Expense (mixer, shirts/hats)	54500	\$2,462	\$1,200	\$1,309	\$109
Public Relations Expense (website)	54600	\$7,899	\$6,500	\$5,019	(\$1,481)
Other -	54800				
<b>ATTENDANCE OPERATIONS:</b>					
Salaries & Wages - Temporary	56101		\$12,993	\$6,451	(\$6,542)
Payroll Taxes	56120		\$188	\$131	(\$57)
Professional Services (Contractual)	56200		\$42,000	\$51,397	\$9,397
Supplies and Expenses	56300	\$1,134	\$500	\$2,375	\$1,875
Ice Service	56310			\$2,860	
Radio Rentals	56320		\$500	\$1,050	\$550
Other - Lodging	56400		\$2,000	\$299	(\$1,701)
<b>MISCELLANEOUS FAIR EXPENSES:</b>					
Pocket Schedule	57400	\$943	\$400	\$2,749	\$2,349
Junior Fair Board	57500	\$175	\$1,000	\$181	(\$819)
Sponsorships	57700				
Banners & Supplies	57710	\$1,963	\$2,500	\$1,198	(\$1,302)
BBQ Supplies & Expense	57720		\$2,500	\$2,953	\$453
Other	57800				
Streetsweeper	57810		\$650	\$650	\$0
Landfill Fees	57820		\$1,000	\$1,334	\$334
Commercial Exhibits & Concessions	57900		\$1,000	\$1,000	\$0
<b>MISCELLANEOUS NON-FAIR PROGRAMS:</b>					
Salaries & Wages - Temporary	57110	\$234	\$668	\$243	(\$425)
Payroll Taxes	57125	\$3	\$10	\$4	(\$6)
Sportsmens Expo/Carving Championship	57405	\$17,564	\$18,000	\$13,945	(\$4,055)
Holiday Gift Fair	57505	\$972	\$1,110		(\$1,110)
Jackpot Show	57508	\$10,259	\$11,300	\$10,625	(\$675)
Spring Festival/Music Fest	57109	\$8,978	\$1,500		(\$1,500)
Mother's Day Outdoor Market	57112	\$960	\$1,110	\$865	(\$245)
Other - Spring Fest/Music	57605				
<b>PREMIUMS EXPENSE (excluding Horse Show):</b>					
Cash Awards	58100		\$13,000	\$10,974	(\$2,026)
Trophies, Medals, Ribbons	58200	\$4,294	\$6,000	\$7,760	\$1,760



Account Description	Account Number	2022 STOP	2023 Budget	2023 Actual	Bud vs Act Difference
<b>EXHIBITS EXPENSE:</b>					
Salaries & Wages - Temporary	63101	\$3,662	\$23,482	\$13,799	(\$9,683)
Payroll Taxes	63120	\$65	\$340	\$314	(\$26)
Judges (Contractual)	63200	\$2,464	\$6,000	\$6,361	\$361
Professional Services (Contractual)	63300		\$1,900	\$1,900	\$0
Supplies and Expenses (entry office, depts)	63400	\$3,154			
Entry Office & Entry Fees (Showworks)	63410	\$2,149	\$3,000	\$5,537	\$2,537
Livestock & Small Animal	63420	\$12,901	\$4,350	\$5,113	\$763
Still Exhibit Departments	63430	\$267	\$400	\$108	(\$292)
Other - brand inspection	63700	\$254	\$300	\$322	\$22
<b>HORSE SHOW EXPENSE (including Premiums):</b>					
Salaries & Wages - Temporary	64101		\$426	\$372	(\$54)
Payroll Taxes	64120		\$6	\$5	(\$1)
Judges (Contractual)	64200		\$1,000	\$999	(\$1)
Professional Services (Contractual)	64300		\$1,000	\$850	(\$150)
Supplies and Expense	64400				
Cattle Fees	64500		\$300	\$765	\$465
Cash Awards	64710		\$2,500	\$1,570	(\$930)
Trophies, Medals, Ribbons	64720	\$1,313	\$1,800	\$2,468	\$668
<b>FAIR ENTERTAINMENT EXPENSE:</b>					
Professional Services (Contractual)	66200		\$10,000	\$28,899	\$18,899
Supplies and Expenses	66300				
Ticketing System & Fees	66310	\$1,289	\$30,580	\$27,556	(\$3,024)
Grounds	66320	\$202	\$2,900	\$33	(\$2,867)
Rodeo (Friday)	66400	\$2,909	\$45,000	\$33,645	(\$11,355)
Grounds Entertainment	66500	\$388	\$50,000	\$51,746	\$1,746
Monster Trucks (Sunday)	66600		\$40,000	\$42,881	\$2,881
Destruction Derby (Saturday)	66700	\$1,204	\$21,400	\$19,835	(\$1,565)
Redneck Roundup/Other Event (Thursday)	66800	\$28	\$15,000	\$11,250	(\$3,750)
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>					
Miscellaneous Expense	81000			\$1,950	
<b>CASH SHORTAGES &amp; OVERAGES:</b>					
Ticket Sales	85100				
Grandstand Event Sales	85200				
Other	85900			\$326	
<b>TOTAL EXPENSES:</b>		<b>\$771,149</b>	<b>\$1,154,545</b>	<b>\$1,005,483</b>	<b>(\$149,062)</b>
NET OPERATING PROFIT/(LOSS) BEFORE FUNDING		(\$495,565)	(\$255,845)	(\$54,812)	\$201,033
LOCAL (BASE) ALLOCATION/AB1499 FUNDS:		\$42,010	\$42,600	\$42,600	\$0
OTHER FUNDS - Training Allocation		\$2,020	\$2,050	\$2,050	\$0
OTHER FUNDS - Capital Project Reimbursements		\$79,930		\$19,296	\$19,296
OTHER FUNDS - CalFire Housing, Excess Funding		\$903,775		\$233,723	\$233,723
<b>NET PROFIT/(LOSS) AFTER FUNDING</b>		<b>\$532,169</b>	<b>(\$211,195)</b>	<b>\$242,857</b>	

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.



October 31, 2023

D2023-06

TO: All District Agricultural Association CEOs  
SUBJECT: SB 544 – Bagley Keene Open Meeting Act: teleconferencing.

This letter is to inform you of the passage of **SB 544 (Laird) Bagley-Keene Open Meeting Act: teleconferencing**. This bill was signed into law by Governor Newsom on September 22, 2023, and will go into effect on **January 1, 2024**. SB 544 expands teleconferencing provisions enacted prior to the COVID-19 pandemic.

Below is a summary of the revisions to the Bagley-Keene Open Meeting Act as they apply to District Agricultural Associations. All provisions will be in effect beginning **January 1, 2024**. It should be noted that while state bodies are authorized to hold meetings by teleconference, there is no requirement to offer teleconference options.

**Definitions:**

- “Teleconference” – a meeting of a state body where members are at different locations connected by electronic means using audio, video, or both.
- “Teleconference location” – physical location open to the public where members of the public may participate in meetings of state bodies.
- “Remote location” – the location where a member of a state body participates, that is different from the teleconference location. Remote locations need not be disclosed to the public.
- “Participate remotely” – participation by a member of the state body in a meeting at a remote location different from a teleconference location.

**Public Notice:**

- Posted online at least 10 days in advance of the meeting.
- Must be provided to individuals who request notice in writing.
- Must include the date, time, teleconference information (if utilized), and physical/teleconference location of the meeting. The name, address, and telephone number of a contact person for more information must also be included.
- The board must implement procedures for responding to requests for reasonable modification and accommodations consistent with the Americans with Disabilities Act. Information should be listed on each Notice and Agenda.



### **Agenda:**

- Must be posted online ten days in advance as well as at each teleconference location on the day of the meeting.
- Must provide the public with an opportunity to address the state body.
- Brief description of items to be discussed at the meeting, in either open or closed session, with sufficient description to allow the public to determine whether to attend the meeting.
- Closed session items must reference specific statutory authority for the meeting in closed session.

### **Teleconference Requirements (Not common for DAAs to use):**

- The portion of meetings required to be open must be visible and audible to the public at each teleconference location.
- At least one member of the state body, not just staff, must be present at each teleconference location.
- A majority of the members of the state body **must** be present at the same teleconference location. Additional members, more than the majority, may attend and participate from a remote location. For example, with a full nine-member board, 5 members must be present at the teleconference location. The remaining four members may attend and participate from a remote location.
  - A member attending from a remote location may count towards the majority if both of the following conditions are met:
    - Member has a need related to a physical or mental disability as defined in Gov't Code §12926 and §12926.1, and
    - Member notifies the state body as soon as possible of the need to participate remotely.
  - The board must approve the exception and request a general description of the circumstances for each meeting the member participates in remotely. It cannot be a generalized approval for remote participation without an end date. Exceptions must be granted on a meeting-by-meeting basis.
- If the teleconference option fails and cannot be restored, the state body shall end and reschedule the meeting with appropriate notice.

### **Participating Remotely:**

- Members participating remotely must disclose whether any other individuals over 18 are present in the same room and their general relationship with those individuals.
- Members must appear visible on camera during the open portion of the meeting. If unable to appear due to connectivity issues, members must announce the reason.



**Voting:**

All votes taken during a teleconferenced meeting must be by roll call vote. The state body must publicly report on any action taken and vote or abstention of any member.

**Public Participation:**

- Public access is required at a physical location. If utilizing the teleconference option, the Board must allow members of the public to participate via teleconference to address the state body.
- Opportunity to address the state body on matters not on the agenda, but within the subject matter jurisdiction of the state body, as well as on all agenda items, must be provided.
- No conditions may be set for attendance at or participation in a public meeting, for example:
  - Sign-in or self-identification is not required. If a registration or attendance list is posted at or near the entrance to the meeting, it must state that it is voluntary, and people may attend and comment without signing in.
  - If utilizing teleconference, persons may use a pseudonym to sign in or register. No requirement to use a verified email address or actual name.
  - Cannot require persons making public comments to sign in or complete comment cards ahead of speaking.
  - Cannot prohibit criticism of state body.
  - May limit time for public comment per speaker per topic, if necessary. The allotted time must be established at the outset of the meeting and remain consistent throughout the meeting. Public comment time cannot be changed during the meeting.
- All meetings must comply with the Americans with Disabilities Act (ADA)

If you have any questions or need additional information, please do not hesitate to contact Mike Francesconi, at (916) 900-5365.

Sincerely,



Mike Francesconi  
Branch Chief



90-1  
10TH DISTRICT AGRICULTURAL ASSOCIATION/SISKIYOU GOLDEN FAIRGROUNDS

1712 Fairlane Road, Yreka CA 96097 - Siskiyou County

**2024 OPERATING BUDGET**

For the period of January 1 to December 31, 2024.

Account Description	Account Number	2022 STOP	2023 Budget	2023 Estimated	2024 Proposed
<b>TOTAL NET RESOURCES JANUARY 1:</b>		<b>\$1,842,347</b>	<b>\$2,249,044</b>	<b>\$2,329,210</b>	<b>\$2,707,135</b>
Unrestricted Net Resources	29100	\$1,553,508	\$1,945,582	\$1,950,042	\$2,113,354
Unrestricted Net Position - Pension/OPEB		(\$666,282)	(\$666,282)	(\$590,577)	(\$590,577)
Restricted Resources	29300	\$0	\$0	\$0	\$0
Inventment in Capital Assets, Net of Related Debt	29000	\$955,121	\$969,744	\$969,745	\$1,184,358
Subtotal Total Net Resources		\$1,842,347	\$2,249,044	\$2,329,210	\$2,707,135
<b>RESOURCES ACQUIRED:</b>					
Operating Revenues		\$275,583	\$898,700	\$953,993	\$953,060
State (Local/Base) Allocations & 1499 Funding	31200	\$42,010	\$42,600	\$43,500	\$43,500
F&E Assistance (Training)	31300	\$63,020	\$2,050	\$2,050	\$2,050
Capital Project Reimbursement Funds (Floral Bldg)	31900	\$72,930	\$0	\$19,296	\$160,000
One Time Revenue Sources (Fire Camp, CalFire Housing)	32500	\$842,775	\$0	\$588,263	\$0
Other	34000	\$0	\$0	\$0	\$0
TOTAL RESOURCES ACQUIRED:		\$1,296,318	\$943,350	\$1,607,102	\$1,158,610
TOTAL RESOURCES AVAILABLE:		\$3,138,665	\$3,192,394	\$3,936,312	\$3,865,745
<b>RESOURCES APPLIED:</b>					
Operating Expenditures		\$771,149	\$1,154,545	\$1,105,572	\$1,323,344
Other Operating Expenditures		\$0	\$0	\$0	\$0
Subtotal (Excluding Depreciation)		\$771,149	\$1,154,545	\$1,105,572	\$1,323,344
Depreciation Expense	90000	\$114,012	\$131,621	\$123,605	\$122,153
Pension Expense (in Admin & Maint accts)	96000	(\$75,705)			
OPEB Expense (in Admin & Maint accts)	96001	\$0			
TOTAL RESOURCES APPLIED:		\$809,455	\$1,286,166	\$1,229,177	\$1,445,497
<b>INCREASE(DECREASE) IN NET RESOURCES:</b>		<b>\$486,863</b>	<b>(\$342,816)</b>	<b>\$377,925</b>	<b>(\$286,887)</b>
<b>TOTAL NET RESOURCES AT DECEMBER 31:</b>		<b>\$2,329,210</b>	<b>\$1,906,229</b>	<b>\$2,707,135</b>	<b>\$2,420,247</b>
Unrestricted Net Resources (Available for Operations)	29100	\$1,950,042	\$1,279,387	\$2,113,354	\$1,273,537
Unrestricted Net Postion - Pension/OPEB	29400	(\$590,577)	(\$666,282)	(\$590,577)	(\$590,577)
Restricted Resources	29300	\$0	\$0	\$0	\$0
Inventment in Capital Assets		\$969,745	\$1,293,124	\$1,184,358	\$1,737,287
Subtotal Net Resources	29100	\$2,329,210	\$1,906,229	\$2,707,135	\$2,420,247
<b>RESERVE PERCENTAGE</b>		<b>252.88%</b>	<b>110.81%</b>	<b>191.15%</b>	<b>96.24%</b>

*\*\*Reserve percentage is Unrestricted Net Resources divided by Operating Expenditures (Excluding Depreciation). Explains how much of your operating expenditures can your unrestricted net resources cover without any additional resources.\*\**

NOTES: Unrestricted Net Resources equals current assets minus current liabilities; Actual cash accounts are not reflected in a budget; Pension & OPEB amounts are GASB 68/75 items and figures come from F&E at year end.

2022 Figures are skewed due to decreased income and expenses for the year due to fires/show at Jackson County Expo.

**BUDGET APPROVAL:**

Date: \_\_\_\_\_

Cliff Munson, Chief Executive Officer 10th DAA

Date: \_\_\_\_\_

Jason Finley, President 10th DAA Board of Directors

**2024 OPERATING BUDGET - SUMMARY**

Account Description	2022 STOP	2023 Budget	2023 Estimated	2024 Proposed
<b>OPERATING REVENUES:</b>				
Admissions to Grounds	\$0	\$157,879	\$149,767	\$155,000
Commercial Space	\$0	\$30,160	\$33,310	\$33,160
Carnival	\$0	\$75,000	\$92,467	\$90,000
Concessions	\$0	\$114,500	\$121,648	\$121,500
Exhibits	\$12,610	\$14,800	\$20,380	\$17,500
Horse Show	\$0	\$2,860	\$7,044	\$6,300
Fair Attractions	\$1,386	\$113,601	\$112,611	\$105,500
Miscellaneous Fair	\$3,968	\$171,000	\$177,356	\$180,000
Miscellaneous Non-Fair	\$50,630	\$36,750	\$47,362	\$44,500
Interim	\$165,319	\$172,000	\$171,773	\$184,500
Prior Year Adjustment	\$488	\$0	\$0	\$0
Other Operating Revenue	\$41,182	\$10,150	\$20,275	\$15,100
<b>TOTAL OPERATING REVENUES:</b>	<b>\$275,583</b>	<b>\$898,700</b>	<b>\$953,993</b>	<b>\$953,060</b>
<b>OPERATING EXPENSES:</b>				
Administration	\$411,721	\$459,474	\$433,404	\$467,700
Maintenance & General Operations	\$265,060	\$294,758	\$283,003	\$429,336
Publicity	\$14,639	\$18,700	\$14,895	\$22,600
Attendance Operations	\$1,134	\$58,181	\$64,563	\$78,924
Miscellaneous Fair	\$3,081	\$9,050	\$10,064	\$12,900
Miscellaneous Non-Fair	\$38,970	\$33,698	\$26,682	\$29,953
Premiums (excluding Horse Show)	\$4,294	\$19,000	\$18,734	\$20,000
Exhibits	\$24,916	\$39,772	\$33,454	\$41,085
Horse Show	\$1,313	\$7,032	\$7,030	\$7,546
Fair Entertainment	\$6,020	\$214,880	\$211,468	\$213,300
Prior Year Adjustment/Miscellaneous Expense	\$0	\$0	\$1,950	\$0
Cash (over/under)	\$0	\$0	\$326	\$0
Other Operating Expense	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING EXPENSES:</b>	<b>\$771,149</b>	<b>\$1,154,545</b>	<b>\$1,105,572</b>	<b>\$1,323,344</b>
<b>NET OPERATING PROFIT/(LOSS)</b>	<b>(\$495,565)</b>	<b>(\$255,845)</b>	<b>(\$151,579)</b>	<b>(\$370,284)</b>
Depreciation Expense	\$114,012	\$131,621	\$123,605	\$122,153
Pension Expense (in Admin & Maint accounts)	(\$75,705)	\$0		
OPEB Expense (in Admin & Maint accounts)	\$0	\$0		
<b>AFTER DEPRECIATION, PENSION &amp; OPEB</b>	<b>(\$533,872)</b>	<b>(\$387,466)</b>	<b>(\$275,184)</b>	<b>(\$492,437)</b>
State (Local/Base) Allocation	\$42,010	\$42,600	\$43,500	\$43,500
All Other Funds (listed on cover page)	\$978,725	\$2,050	\$609,609	\$162,050
Utilization of Unrestricted Net Resources (if applicable)	\$0	\$0	\$0	\$0
<b>NET PROFIT/(LOSS) BEFORE DEPRECIATION, PENSION &amp; OPEB (current year)</b>	<b>\$525,169</b>	<b>(\$211,195)</b>	<b>\$501,530</b>	<b>(\$164,734)</b>
<b>NET PROFIT/(LOSS) AFTER DEPRECIATION, PENSION &amp; OPEB (current year)</b>	<b>\$486,863</b>	<b>(\$342,816)</b>	<b>(\$231,684)</b>	<b>(\$286,887)</b>

NOTES: For budgeting purposes, the expected employer's contribution made toward the pension plan for the year should be placed into the Admin & Maint Expenses. At year end the employer's contribution will be moved to the Pension Expense account.



10TH DISTRICT AGRICULTURAL ASSOCIATION/SISKIYOU GOLDEN FAIRGROUNDS  
1712 Fairlane Road, Yreka CA 96097 - Siskiyou County  
**2024 OPERATING BUDGET - DETAIL**

Account Description	Account Number	2022 STOP	2023 Budget	2023 Estimated	2024 Proposed	Detail Schedule	2023 Estimated Notes 2024 Budget Notes
<b>ADMISSIONS REVENUE:</b>							
Regular Fair Admissions	41010	\$0	\$112,421	\$121,239	\$120,000	Admiss	
PreSale/Discounted Fair Admissions	41020	\$0	\$45,458	\$28,528	\$35,000	Admiss	give more discount options
<b>COMMERCIAL SPACE REVENUE:</b>							
Outside Commercial Space	41510	\$0	\$12,000	\$13,710	\$13,500		
Inside Commercial Space	41520	\$0	\$18,000	\$19,440	\$19,500		
Window Displays	41525	\$0	\$160	\$160	\$160		only 2 windows
<b>CARNIVAL REVENUE:</b>							
Carnival - Onsite	42100	\$0	\$37,500	\$51,331	\$50,000		
Carnival - PreSale	42110	\$0	\$37,500	\$41,136	\$40,000		
<b>CONCESSIONS REVENUE:</b>							
Food Concessions							
NonProfit Concessions	42210	\$0	\$12,000	\$12,459	\$12,500		
Professional Concessions	42220	\$0	\$60,000	\$65,515	\$65,500		
Alcohol Concessions	42230	\$0	\$40,000	\$40,627	\$40,500		
Non-Food/Service Concessions	42300	\$0	\$2,500	\$3,047	\$3,000		
<b>EXHIBITS REVENUE:</b>							
Entry Fees	43100	\$5,690	\$8,000	\$7,002	\$7,000		
Awards/Ribbon Program Donations	43200	\$5,653	\$4,000	\$9,119	\$6,500		
Other -	43400						
Quilt Judge Donations, Poultry Inspec	43410		\$0		\$0		
Shavings	43420	\$1,267	\$2,800	\$4,259	\$4,000		increased rate in 2023
<b>HORSE SHOW REVENUE:</b>							
Entry Fees	44200	\$0	\$2,400	\$5,569	\$5,000		
Awards/Ribbon Program Donations	44300	\$0	\$100	\$1,175	\$1,000		
Stall Fees	44400	\$0	\$360	\$300	\$300		
<b>FAIR ATTRACTION REVENUE:</b>							
Rodeo Admissions	46100	\$0	\$35,549	\$44,435	\$40,000	GS Events	
Destruction Derby Admissions	46400	\$0	\$31,232	\$29,910	\$28,000	GS Events	
Additional Event/Monster Trucks	46500	\$0	\$40,820	\$30,352	\$20,000	GS Events	depends on event (?)
Redneck Roundup Admissions	46700	\$0	\$0	\$0	\$10,000		wash w/expense

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Account	2022	2023	2023	2024	Detail	2023 Estimated Notes
Description	STOP	Budget	Estimated	Proposed	Schedule	2024 Budget Notes
Account Number						
Online Ticket Sales (transaction fee)	46800	\$1,386	\$6,000	\$7,914		
MISCELLANEOUS FAIR REVENUE:						
Pocket Schedule Advertising	47200	\$0	\$0	\$0		
Junior Fair Board	47500	\$968	\$1,000	\$1,070		wash w/expense
Camping Fees (Fairtime)	47700	\$0	\$24,000	\$25,075		
Other - Cart Raffle 2023 only	47800			\$0		
ATM Transactions	47810	\$0	\$1,000	\$1,033		
Ice Service	47820	\$0	\$0	\$5,028		
Partnerships						
Days	47910	\$0	\$10,000	\$10,000		
Grandstand	47930	\$0	\$50,000	\$59,500		
Grounds	47940	\$3,000	\$65,000	\$57,850		
Rodeo	47950	\$0	\$20,000	\$17,100		
MISCELLANEOUS NON-FAIR REVENUE:						
Sportsmens Expo/Carving Exhibit	47105	\$13,950	\$12,000	\$20,326		
Holiday Gift Fair/Outdoor Holiday Market	47106	\$4,315	\$5,000	\$4,500		
Jackpot Show	47107	\$14,157	\$14,000	\$14,083		
Spring Festival/Music Fest	47108	\$11,500	\$0	\$0		
Mothers Day Market	47112	\$6,481	\$5,500	\$8,388		
Other - Recycling, Cart Raffle	47505	\$227	\$250	\$0		move to October from May
INTERIM REVENUE:						
Rental of Buildings	48100	\$1,450	\$1,000	\$0		
Storage	48110	\$26,164	\$35,000	\$30,000		
Grounds Rentals	48200	\$24,606	\$20,000	\$22,675		
Auto Racing	48210	\$8,550	\$0	\$0		contract minimum
Kart Racing	48215	\$0	\$0	\$0		
Community Riding Program	48220	\$520	\$200	\$2,010		CFSa wants insurance for riding
Billboard Advertising	48240	\$64,800	\$64,800	\$64,800		rate \$6000/mo
Equipment Rental/Labor	48300	\$4,100	\$1,000	\$1,000		
Front Sign Advertising	48310	\$31,600	\$30,000	\$29,288		
Partnerships (year round)	48320	\$0	\$20,000	\$22,000		
Utility Fee Reimbursement	48500	\$3,530	\$0	\$0		
Other -	48700	\$0	\$0	\$0		
PRIOR YEAR ADJUSTMENT:	49000	\$488				
Miscellaneous Revenue	49100		\$0	\$0		
OTHER OPERATING REVENUE:						

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Account Description	Account Number	2022 STOP	2023 Budget	2023 Estimated	2024 Proposed	Detail Schedule	2023 Estimated Notes
Interest Earnings	49510	\$8,038	\$10,000	\$15,000	\$15,000		
Donations	49520	\$32,450	\$0	\$5,000	\$0		
Other - refunds/rebates	49530	\$594	\$0	\$191	\$0		
ATM transactions (nonfair)	49535	\$101	\$150	\$84	\$100		
<b>TOTAL REVENUES:</b>		<b>\$275,583</b>	<b>\$898,700</b>	<b>\$953,993</b>	<b>\$953,060</b>		
<b>ADMINISTRATION EXPENSE:</b>							
Salaries & Wages - Permanent	50100	\$204,247	\$210,274	\$212,268	\$217,944	Sch 6	
Salaries & Wages - Temporary	50200	\$2,666	\$7,843	\$3,881	\$8,096	Sch 6B	
Compensated Absences Expense	50300	(\$979)	\$14,586	\$700	\$2,977	Sch 6A	
Employee Benefits - Employer's Share	50310	\$31,174	\$30,404	\$27,472	\$30,638	Benefits	
Pension Expense	50311	\$54,471	\$64,314	\$64,957	\$69,742	Pension	
OPEB Expense	50312	\$5,577	\$7,760	\$5,294	\$8,148	Sch 6	
Payroll Taxes	50320	\$15,793	\$16,475	\$16,246	\$17,065	Benefits	
Worker's Compensation Ins (for all EE's)	50330	\$18,505	\$20,840	\$18,133	\$19,040		5% increase per CFSA
Director's Expense	50500	\$0	\$3,000	\$695	\$2,000		
Traveling/Training Expense	50600	\$7,566	\$8,400	\$8,500	\$9,000	Sch 6C	
Office Supplies and Expense/Upkeep	50700	\$4,148	\$4,550	\$4,000	\$4,250	Sch 6C	
Telephone and Postage	50800	\$3,759	\$3,256	\$3,790	\$3,820	Sch 6C	doing more email to vendors
Dues and Subscriptions	50900	\$2,795	\$3,010	\$2,978	\$3,135	Sch 6C	
Insurance (General Liability)	51000	\$22,770	\$25,267	\$26,163	\$27,471		5% increase per CFSA
Property & Business Insurance	51010	\$16,593	\$17,000	\$17,988	\$19,000		5% increase per CFSA
Other - (bank fees, miscellaneous)	51100	\$214	\$1,000	\$234	\$500		account analysis/bank fees
Credit Card Fees (nonfair)	51110	\$1,975	\$2,300	\$2,000	\$2,000		gateway/merchant/compliance fees
Office/Grounds Security	51120	\$3,427	\$4,020	\$4,050	\$2,500		includes internet at shop until July
Office Cleaning	51130	\$1,300	\$1,400	\$1,200	\$1,500		rate increase
Computer Support/Services	51140	\$4,400	\$5,400	\$5,500	\$10,000	Sch 6C	includes 2 new computers for office
Statewide Property Inventory	51150	\$355	\$375	\$358	\$375		
Unemployment Insurance	51200	\$1,640	\$1,500	\$0	\$1,500		
Audit Expense	51300	\$9,325	\$6,500	\$7,000	\$7,000		2023 & 2024 review only
<b>MAINTENANCE &amp; GENERAL OPERATIONS:</b>							
Salaries & Wages - Permanent	52100	\$65,630	\$67,192	\$69,823	\$124,401	Sch 6	added maintenance position
Salaries & Wages - Temporary	52200	\$34,648	\$53,818	\$38,773	\$56,128	Sch 6B	
Employee Benefits - Employer's Share	52210	\$3,515	\$3,291	\$12,271	\$49,198	Benefits	Mike added benefits
Pension Expense	52211	\$17,009	\$20,034	\$18,475	\$39,808	Pension	



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Account Description	Account Number	2022 STOP	2023 Budget	2023 Estimated	2024 Proposed	Detail Schedule	2023 Estimated Notes
OPEB Expense	52212	\$2,499	\$3,193	\$3,892	\$5,910	Sch 6	
Payroll Taxes	52220	\$4,330	\$5,920	\$4,602	\$10,331	Benefits	
Rental - Maintenance Equipment	52500	\$0	\$0	\$0	\$0		
Light, Heat, Water and Power	52800	\$78,788	\$85,000	\$80,000	\$85,000		
Maintenance of Equipment (Supplies)	52900	\$5,930	\$8,000	\$8,000	\$8,000		10/4 Mike is good w/same budget
Fuel & Insurance for Equipment	52910	\$15,120	\$19,000	\$19,000	\$19,000		10/4 Mike is good w/same budget
Maintenance of Bldgs & Grounds (Supplies)	53000	\$17,029	\$15,000	\$18,000	\$15,000		10/4 Mike is good w/same budget
Cal Fire Expenses	53001	\$0	\$0	\$3,000	\$3,000		
State Fire Marshall Insepctions	53050	\$540	\$1,500	\$600	\$1,000		
Trash Removal, Clean up	53100	\$2,182	\$2,810	\$2,150	\$2,560	Sch 6C	
Special Repairs	53300	\$17,841	\$10,000	\$4,418	\$10,000	Sch 6C	
<b>PUBLICITY EXPENSE:</b>							
Professional Services (photographer)	54200	\$0	\$1,000	\$1,000	\$1,000		
Supplies & Expenses	54300	\$0	\$0	\$67	\$100		
Advertising (fair, interim events)	54400	\$4,278	\$10,000	\$7,500	\$15,000		includes social media contract/fees
Promotional (shirts/hats)	54500	\$2,462	\$1,200	\$1,309	\$1,500		
Public Relations (website, mobile app)	54600	\$7,899	\$6,500	\$5,019	\$5,000	Sch 6C	
Other -	54800	\$0	\$0	\$0	\$0		
<b>ATTENDANCE OPERATIONS:</b>							
Salaries & Wages - Temporary	56101	\$0	\$12,993	\$6,451	\$13,429	Sch 6B	
Payroll Taxes	56120	\$0	\$188	\$131	\$195	Benefits	
Professional Services (Contractual)	56200	\$0	\$42,000	\$51,397	\$58,000	Sch 6C	20% increase
Supplies and Expenses	56300	\$1,134	\$500	\$2,375	\$2,800	Sch 6C	
Ice Service	56310	\$0	\$0	\$2,860	\$3,000		
Radio Rentals	56320	\$0	\$500	\$1,050	\$1,000		
Other - lodging fair staff	56400	\$0	\$2,000	\$299	\$500		
<b>MISCELLANEOUS FAIR EXPENSES:</b>							
Pocket Schedule	57200	\$943	\$400	\$2,749	\$3,000		
Junior Fair Board	57500	\$175	\$1,000	\$181	\$1,000		wash w/revenue
Partnerships	57700						
Banners & Supplies	57710	\$1,963	\$2,500	\$1,198	\$2,500		
BBQ Supplies & Expense	57720	\$0	\$2,500	\$2,953	\$3,000		
Other -	57800						
Streetsweeper	57810	\$0	\$650	\$650	\$700		
Landfill Fees	57820	\$0	\$1,000	\$1,334	\$1,500		
Commercial/Concession	57900	\$0	\$1,000	\$1,000	\$1,200		20% increase



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Account Description	Account Number	2022 STOP	2023 Budget	2023 Estimated	2024 Proposed	Detail Schedule	2023 Estimated Notes	
							2024 Budget	2024 Budget Notes
MISCELLANEOUS NON-FAIR PROGRAMS:								
Sportsmens Expo/Carving Event	57105	\$17,564	\$18,000	\$13,945	\$14,600	Sch 6C		
Holiday Gift Fair/Outdoor Holiday Market	57106	\$972	\$1,110	\$1,000	\$1,110	Sch 6C		
Livestock Jackpot Show	57107	\$10,259	\$11,300	\$10,625	\$12,430	Sch 6C		new dates bring in more exhibitors
Spring Festival/Music Fest	57109	\$8,978	\$1,500	\$0	\$0			
Salaries & Wages - Temporary	57110	\$234	\$668	\$243	\$693	Sch 6B		
Mothers Day Outdoor Market	57112	\$960	\$1,110	\$865	\$1,110	Sch 6C		
Payroll Taxes	57125	\$3	\$10	\$4	\$10	Benefits		
Other -	57605	\$0	\$0	\$0	\$0			
PREMIUMS EXPENSE (excluding Horse Show):								
Cash Awards	58100	\$0	\$13,000	\$10,974	\$12,000			
Trophies, Medals, Ribbons	58200	\$4,294	\$6,000	\$7,760	\$8,000			
EXHIBITS EXPENSE:								
Salaries & Wages - Temporary	63101	\$3,662	\$23,482	\$13,799	\$23,100	Sch 6B		
Payroll Taxes	63120	\$65	\$340	\$314	\$335	Benefits		
Judges (contracts, lodging)	63200	\$2,464	\$6,000	\$6,361	\$6,800			raised rates in 2023, added 1 food
Professional Services (contractual)	63300	\$0	\$1,900	\$1,900	\$2,300	Sch 6C		20% increase
Supplies and Expenses	63400	\$3,154						
Entry Office & Online Fees	63410	\$2,149	\$3,000	\$5,537	\$2,900	Sch 6C		2023 purchased entry program
Livestock & Small Animal	63420	\$12,901	\$4,350	\$5,113	\$5,000	Sch 6C		
Still Departments	63430	\$267	\$400	\$108	\$300			each dept gets \$100
Other - (brand inspection)	63700	\$254	\$300	\$322	\$350			
HORSE SHOW EXPENSE (including Premiums):								
Salaries & Wages - Temporary	64101	\$0	\$426	\$372	\$440	Sch 6B		
Payroll Taxes	64120	\$0	\$6	\$5	\$6	Benefits		
Judges (contracts, lodging)	64200	\$0	\$1,000	\$999	\$1,000			raised rates in 2023
Professional Services (contractual)	64300	\$0	\$1,000	\$850	\$1,000	Sch 6C		
Supplies and Expense	64400	\$0	\$0	\$0	\$0			
Cattle Fees	64500	\$0	\$300	\$765	\$800			
Cash Awards	64710	\$0	\$2,500	\$1,570	\$1,800			
Trophies, Medals, Ribbons	64720	\$1,313	\$1,800	\$2,468	\$2,500			
FAIR ENTERTAINMENT EXPENSE:								
Professional Services (contractual)	66200	\$0	\$10,000	\$28,899	\$18,000			reduced since no concert
Supplies and Expenses	66300							
Ticketing System & Fees	66310	\$1,289	\$30,580	\$23,179	\$29,600	Sch 6C		2023 didn't charge for equipment
Grounds	66320	\$202	\$2,900	\$33	\$3,100	Sch 6C		2023 didn't purchase directional signs

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Account Description	Account Number	2022 STOP	2023 Budget	2023 Estimated	2024 Proposed	Detail Schedule	2023 Estimated Notes
Rodeo	66400	\$2,909	\$45,000	\$33,645	\$36,500	Sch 6C	
Grounds Entertainment	66500	\$388	\$50,000	\$51,746	\$60,000		per Cliff
Additional Event/Monster Trucks	66600	\$0	\$40,000	\$42,881	\$35,000		10/4 not sure of event at this time
Destruction Derby	66700	\$1,204	\$21,400	\$19,835	\$21,100	Sch 6C	
Redneck Roundup/Free Event Concert	66800	\$28	\$15,000	\$11,250	\$10,000		wash w/revenue
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:</b>							
General Expense Adjustments	80010	\$0	\$0	\$0	\$0		
MISCELLANEOUS EXPENSE:	81000	\$0	\$0	\$1,950	\$0		
CASH SHORTAGES & OVERAGES:							
Over/Under	85900	\$0	\$0	\$326	\$0		
DEPRECIATION EXPENSE:	90000	\$114,012	\$131,621	\$123,605	\$122,153	Sch 7	
PENSION EXPENSE (GASB Adj):	96000	(\$75,705)	\$0				
OPEB EXPENSE (GASB Adj):	96001	\$0	\$0				
<b>TOTAL EXPENSES:</b>		<b>\$809,455</b>	<b>\$1,286,166</b>	<b>\$1,229,177</b>	<b>\$1,445,497</b>		
Amount to match Summary:		\$771,149	\$1,154,545	\$1,105,572	\$1,323,344		

Notes:

Minimum Wage increased to \$16.00 per hour 1/1/24

2022 Annual Fair was cancelled; a Livestock Show & Sale were held at the Jackson County Expo.