

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, February 20, 2024, at 5:30 PM
Siskiyou Golden Fairgrounds Main Office/Board of Directors Room
1712 Fairlane Road, Yreka California

10th DAA BOARD OF DIRECTORS

Alyssa Burrone, President
Brandon Fawaz, Director
Judd Hanna, Director
Darrin Mercier, Director

Monet Allen, Vice President
Jason Finley, Director
Chris Kutzkey, Director

Cliff Munson, CEO/Fair Manager

Michelle Eiler, AGPA/Secretary

PUBLIC PARTICIPATION

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

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

AMERICANS WITH DISABILITIES ACT

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

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

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

MEETING NOTICE

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

10th DAA BOARD MEETING AGENDA

Tuesday, February 20, 2024, at 5:30 PM

1. **CALL TO ORDER:** President Burrone
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 January 16, 2024, Board Meeting Minutes
 - b. Monthly Review of Contracts for January.
 - c. Monthly Review of Cash Disbursements for January.
 - d. Monthly Review of the current Finance Reports
 - e. Review and Approve the Statement of Operations (STOP)
7. **CORRESPONDANCE** (Informational/Action by Board):
 - a. CFSA Letter regarding the Risk Protection Maintenance Assistance Program

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- b. CDFA Letters (2) regarding Meeting and Posting Requirements for the Bagley-Keene Open Meeting Act and Teleconferencing.
- 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. Discuss & Approve the Memorandum of Understanding with the 10th DAA
 - b. Junior Fair Board
 - i. Update since last meeting
- 9. **BUSINESS REPORT & INFORMATION (Informational/Action by Board):**
 - a. Update on the Status of the New Maintenance Worker Position
 - b. Discuss and Approve the Delegation of Authority Policy Clarification
- 10. **2024 FAIR (Informational/Action by Board):**
- 11. **CEO REPORT (Informational/Action by Board):**
 - a. Events on the Calendar (up to next board meeting)
 - 11.a.i. Johnson Roping Practices – 2/21, 2/24, 2/27, 2/28
 - b. Project Updates
 - ii. Floral Building Upgrades
 - iii. Grandstand Safety Fence
 - iv. Portable Stage
 - v. Leaderboard
- 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:** March 19, 2024, at 5:30 PM.
- 14. **ADJOURNMENT:**

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

10th DISTRICT AGRICULTURAL ASSOCIATION
SISKIYOU GOLDEN FAIRGROUNDS

January 31, 2024

CONSENT CALENDAR

- Previous Meeting Minutes
 - January 16, 2024
- Contracts for January

FINANCIAL REPORT

- Check Detail for January
- 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
January 16, 2024**

CALL TO ORDER: The 10th District Agricultural Association Board of Directors meeting was called to order at 5:32 PM by President Burrone.

ROLL CALL/DIRECTORS ABSENT: All directors were present except for Directors Finley and Hanna who called. There are two (2) vacant board positions.

INTRODUCTION OF GUESTS AND STAFF: Also present were Cliff Munson, CEO and Michelle Eiler, AGPA.

PUBLIC COMMENT: None.

CONSENT CALENDAR (Information/Action): Director Kutzkey made a motion, seconded by Director Mercier and carried to accept the consent calendar which included minutes from the December 5, 2023, meeting, contracts and cash disbursements for November & December.

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

No public comment.

CORRESPONDENCE (Information/Action): A memo from CFDA regarding the Prop 12 update for the 2024 fair season. CEO Munson clarified that all pigs that are brought to the fair must be certified by a third party (who the pigs were purchased from) and that certificate must be turned into the fair office. A memo from CDFA regarding the Annual CEO Performance Review, which Cliff received clarification from CDFA, and we already have this process in place. No public comment.

COMMITTEE REPORTS (Informational/Action):

- Junior Livestock Auction Committee – Director Mercier reported that they have been dark and that there are only a few accounts not collected. The Memorandum of Understanding with the 10th DAA is in draft form, and it will be presented at the next meeting in February. He also mentioned that JLAC has approved to pay for half of the expense for the new turkey pens out of the Lily Foundation income. JLAC is interested in adding electrical to all three barns (junior beef, senior beef and sheep) as the capital improvement project. No public comment.
- Junior Fair Board – President Burrone presented at the last meeting and encouraged the group to reach out to the schools and their peers to get more involved. They discussed visiting the State Fair this summer and will work on the scholarship application at the next meeting. No public comment.

BUSINESS REPORT & INFORMATION (Information/Action):

- CDFA Grant Agreement #23-0561-000-SG – Director Mercier made a motion, seconded by Director Fawaz and carried to approve the Grant Agreement #23-0561-000-SG for the 2023/2024 State Allocation.

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| 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 | | | | Absent |
| Judd Hanna | | | | Absent |
| Chris Kutzkey | X | | | |
| Darrin Mercier (1 st) | X | | | |
| 2 positions vacant | | | | |

No public comment.

- Maintenance Worker Position – It was reported that out of the 15 applicants, four interviews were set up. An applicant was picked by the 10th DAA staff, and we are waiting approval from Cal HR to offer a job as a TAU (Temporary Authorization Utilization) Appointment. We are not able to hire the individual into the permanent position until they have taken and passed the exam for the Maintenance Worker, which will not be until after April due to the exam scheduling. No public comment.
- Policy Renewals – Director Mercier made a motion, seconded by Director Kutzkey and carried to renew the policies for the Delegation of Authority, Workers Compensation and Credit Cards; the policy for Temporary Employee Sick Leave was approved to be revised from three days to five per state law. CEO Munson is to look into clarification on the Delegation of Authority and limitation on contract amounts. This item will be placed on the next agenda to be further discussed.

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

No public comment.

- CEO Evaluation Committee – President Burrone and Vice President Allen will serve as the evaluation committee. They will work with the CEO to set up a time to discuss and evaluate, then the information will be brought back to the Board of Directors. No public comment.
- Board of Director Terms – There was discussion on the terms and how the Governor appoints individuals. No public comment.

2024 FAIR REPORT (Information/Action):

- 2024 Fair Theme – After review and discussion of the entries received, Director Kutzkey made a motion, seconded by Vice-President Allen and carried approve the 2024 fair theme as “Country Fair with a Golden Flare” (this entry was by Hailey Winter and revised from County to Country since we are not the only county fair in Siskiyou County).

| Board Member | Approved (yes vote) | Not Approved (no vote) | Abstained | Reason of Abstaining |
|--------------------------------|---------------------|------------------------|-----------|----------------------|
| Monet Allen (2 nd) | X | | | |
| Alyssa Burrone | X | | | |
| Brandon Fawaz | X | | | |
| Jason Finley | | | | Absent |

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|----------------------------------|---|--|--|--------|
| Judd Hanna | | | | Absent |
| Chris Kutzkey (1 st) | X | | | |
| Darrin Mercier | X | | | |
| 2 positions vacant | | | | |

No public comment.

CEO REPORT (Information/Action): CEO Munson reported that there is another 12 million dollars from the AB1499 funding. We should be receiving our portion prior to the end of this month. We are also still waiting for the \$160,000 that CDFA is sending for the Floral Building project. He talked about the WFA Convention that he attended earlier in the month. Rebecca Desmond, past Siskiyou Golden Fair CEO, was inducted into the Hall of Fame and Southern Oregon Food & Beverage/Daryl & Kristin Whichelo received the Barham Award.

- Events – CEO Munson and Senior Maintenance Worker Luiz set up the roping pens in Collier Pavilion so it is being used by several groups.
- Projects – CEO Munson mentioned that there is a small leak in the kitchen of Winema Hall that needs to be looked into.
 - Floral Building Upgrades – CEO Munson reported that the lights are in and the ceiling tiles were received last week. The front of the building will be remodeled by Mother's Day as well.
 - Grandstand Safety Fence – Chuck Vasey has not started on the project most likely due to the weather.
 - Portable Stage – CEO Munson is still working on matching partners and getting information.
 - Leaderboard – CEO Munson reported that it has been ordered and the county is providing the funds for it. We will need to get a laptop and a program for it to run at the grandstand events. It was mentioned to talk with Garon Lee Sound to see if that is something he is capable of doing.
 - Other – President Burrone asked if there was any information on additional camping near the equestrian complex. CEO Munson said that he would look into it. He also said that he was working on the front fence project but has come across an issue that it might not be our piece of property. It might still be possible to put up K rails to make that area safer.

BOARD COMMENTS:

- Director Fawaz – He would like to know what the difference is in Oregon in regard to fencing. He is also happy that his bacon with be to California standards.
- Vice- President Allen – Welcomed President Burrone to her new position and thanked her for a nice meeting.

NEXT MEETING DATE: The next meeting is scheduled for Tuesday, February 20, 2024, at 5:30 PM, Vice-President Allen will not be in attendance.

ADJOURNMENT: Meeting was adjourned at 6:36 PM.

Approved:

Attest:

Alyssa Burrone
President

Michelle Eiler
Secretary

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**10th DAA/Siskiyou Golden Fair
Contractual Agreements
January 2024**

INTERIM EVENT AGREEMENTS:

| CONTRACT # | NAME | PURPOSE | DATES | REVENUE |
|------------|-------------------------------|---------------------------|---------|----------|
| 8IN-24 | Tim & Michele Johnson | Collier - Roping Practice | 2/3/24 | \$125.00 |
| 9IN-24 | Siskiyou County Ag Department | Front Parking Lot | 3/16/24 | No Fee |

CONCESSION AGREEMENTS:

| CONTRACT # | NAME | PURPOSE | DATES | EXPENSE |
|------------|--|--------------------|-------------|----------------------|
| 1CN-24 | Brides Concessions | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 2CN-24 | Brock Enterprises/Dippin Dots | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 3CN-24 | Capital Concessions | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 4CN-24 | Circle N Square | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 5CN-24 | Dill's Enterprises | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 6CN-24 | El Mana | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 7CN-24 | Fabulous Fudge | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 8CN-24 | Fun 4 A Day | Service Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 9CN-24 | GMB, Inc. | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 10CN-24 | Jefferson State Stampede | Alcohol Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 11CN-24 | Johnson Vending/Get Fried Chicken Fisl | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 12CN-24 | Karuk Booster Club/Karuk Tribal CASA | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 13CN-24 | One Stop Ice Cream Shoppe | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 14CN-24 | Siskiyou Community Food Bank | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 15CN-24 | Siskiyou County Farm Bureau | Alcohol Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 16CN-24 | Siskiyou Jaxx Softball | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 17CN-24 | Snowie Delite LLC | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 18CN-24 | Southern Oregon Food & Beverage | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 19CN-24 | Pony Espresso | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 20CN-24 | Sweet Country Kettle Corn | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 21CN-24 | Taste of the Caribbean | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 22CN-24 | West Coast Funnel Cakes | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 23CN-24 | Yreka Elks Lodge | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |
| 24CN-24 | Yreka Kiwanis Club | Food Concession | 8/7-8/11/24 | 22% or \$500 minimum |

STANDARD 213 AGREEMENTS:

| CONTRACT # | NAME | PURPOSE | DATES | EXPENSE |
|-------------|-------------------------------------|---------------------------------|--------------|---------------------------|
| 2STD213-24 | Jolie Thurston | Fair - Rodeo | 8/9/24 | \$1,000.00 |
| 3STD213-24 | Steve Smart | Fair - Rodeo | 8/9/24 | \$1,000.00 |
| 4STD213-24 | Camacho Livestock LLC | Fair - Rodeo | 8/9/24 | \$9,500.00 |
| 5STD213-24 | Chuck Lopeman | Fair - Rodeo | 8/9/24 | \$2,500.00 |
| 6STD213-24 | Dominic Giorgi | Fair - Rodeo | 8/9/24 | \$1,500.00 |
| 7STD213-24 | K9 Kings/JD Platt | Fair - Grounds Entertainment | 8/7-8/11/24 | \$7,500.00 |
| 8STD213-24 | Jack Spareribs/Ace Miles | Fair - Grounds Entertainment | 8/7-8/11/24 | \$8,000.00 |
| 9STD213-24 | Tanna Banana/Tanner Lee Cook | Fair - Grounds Entertainment | 8/7-8/11/24 | \$4,500.00 |
| 10STD213-24 | Mike Brown | Fair - Ground Director | 8/7-8/11/24 | \$1,750.00 |
| 11STD213-24 | JT & The ignitors | Fair - Stage Entertainment | 8/9/24 | \$1,000.00 |
| 12STD213-24 | Cal Fire | Fair - Assistance | 8/7-8/11/24 | No Fee |
| 13STD213-24 | ACSATM, Inc. | Fair - ATM Service | 8/7-8/11/24 | \$1.00 per transaction |
| 14STD213-24 | Siskiyou County Sheriffs Department | Fair - Law Enforcement | 8/7-8/11/24 | \$10,000.00 |
| 15STD213-24 | D&R Janitorial | Office Cleaning (monthly) | 1/1-12/31/24 | \$100.00 per month |
| 16STD213-24 | Mt. Shasta Ambulance | Fair - Ambulance & EMT Service | 8/7-8/11/24 | \$2,400.00 |
| 17STD213-24 | Yreka Transfer | Fair - Garbage Service | 8/7-8/11/24 | \$3,600.00 |
| 18STD213-24 | Bonnie Jespersen | Fair - Concessions Auditor | 8/7-8/11/24 | \$1,200.00 |
| 19STD213-24 | Klamath River Hose Company | Fair - Parking | 8/7-8/11/24 | \$4,200.00 |
| 20STD213-24 | D&R Janitorial | Fair - Restroom Cleaning | 8/7-8/11/24 | \$4,200.00 |
| 21STD213-24 | George Kenny | Carving Competition Coordiantor | 5/9-5/12/24 | 10% of Auction Proceeds |
| 22STD213-24 | COS Softball Program | Fair - Ice Service | 8/7-8/11/24 | \$1.75 per bag |
| 23STD213-24 | CANCELLED | | | |
| 24STD213-24 | Professional Event Services, Inc. | Fair - Security | 8/7-8/11/24 | Not to Exceed \$15,000.00 |
| 25STD213-24 | Robin wood | Fair - Horse Show | 8/9-8/11/24 | \$650.00 |

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|-------------|----------------------------------|---------------------------------|-------------|--------------------------|
| 26STD213-24 | Valley Oaks | Fair - Info Booth & Assistance | 8/7-8/11/24 | \$1,100.00 |
| 27STD213-24 | Ponyland Amusements | Fair - Petting Zoo & Pony Rides | 8/7-8/11/24 | \$17,500.00 |
| 28STD213-24 | Pam Wilden | Fair - Horse Show | 8/9-8/11/24 | \$350.00 |
| 29STD213-24 | Julie Brown | Fair - Social Media | 8/7-8/11/24 | \$1,500.00 |
| 30STD213-24 | Caralee Scala | Fair - Dairy Cattle Disply | 8/7-8/11/24 | \$200.00 |
| 31STD213-24 | V&R Motorsports | Fair - Destruction Derby | 8/11/24 | \$9,020.00 |
| 32STD213-24 | Hot Lips Catering | Fair - Sponsor BBQ Catering | 8/7/24 | Not to Exceed \$3,300.00 |
| 33STD213-24 | Total Event Access Management | Fair - Admissoin Assistance | 8/7-8/11/24 | \$5,050.00 |
| 34STD213-24 | Redman Janny | Fair - Trash/Grounds Cleanup | 8/7-8/11/24 | \$9,450.00 |
| 35STD213-24 | Straight Up Racing & Motorsports | Fair - Monster Trucks | 8/10/24 | \$41,750.00 |
| 36STD213-24 | Etna PALS | Fair - Event Staff | 8/7-8/11/24 | \$4,650.00 |
| 37STD213-24 | Abby Salters | Fair - Entry Office Coordinator | 8/7-8/11/24 | \$1,500.00 |
| 38STD213-24 | GMB, Inc. | Fair - Train | 8/7-8/11/24 | \$4,000.00 |
| 39STD213-24 | Garon Lee Sound | Fair - Sound & Lights | 8/7-8/11/24 | \$20,899.00 |
| 40STD213-24 | Sofia Emerick | Fair - Stage Entertainment | 8/10/24 | \$1,000.00 |
| 41STD213-24 | Reno Vegas Entertainment | Fair - Stage Entertainment | 8/7-8/8/24 | \$8,000.00 |

10th District Agricultural Association
Check Detail
January 2024

| Num | Date | Name | Description | Original Amount |
|----------|------------|---|---|-----------------|
| | 01/12/2024 | Eiler, Michelle L. | 1/15 Payroll | -2,147.23 |
| | 01/12/2024 | Luiz, Michael L. | 1/15 Payroll | -1,674.50 |
| | 01/12/2024 | Munson, Cliff F. | 1/15 Payroll | -3,043.51 |
| | 01/31/2024 | Eiler, Michelle L. | 1/31 Payroll | -2,147.23 |
| | 01/31/2024 | Luiz, Michael L. | 1/31 Payroll | -1,674.51 |
| | 01/31/2024 | Munson, Cliff F. | 1/31 Payroll | -3,043.53 |
| EFT-24-1 | 01/03/2024 | J.P. Morgan | Savings Plus Program Deduction | -125.00 |
| EFT-24-2 | 01/12/2024 | United States Treasury | 1/15 Federal Tax Deposit | -2,725.34 |
| EFT-24-3 | 01/17/2024 | J.P. Morgan | Savings Plus Program Deduction | -125.00 |
| EFT-24-4 | 01/31/2024 | United States Treasury | 1/31 Federal Tax Deposit | -2,653.28 |
| EFT-24-5 | 01/31/2024 | Delta Dental Plan of California | Dental Insurance | -269.42 |
| EFT-24-6 | 01/31/2024 | CA Public Employees Retirement System | Medical Insurance | -5,542.94 |
| EFT-24-7 | 01/31/2024 | CA Public Employees Retirement System | Retirement | -9,118.94 |
| EFT-24-8 | 01/31/2024 | Employment Development Department | State Withholding Taxes | -945.90 |
| EFT-24-9 | 01/31/2024 | Employment Development Department | State Disability Insurance | -78.26 |
| 31410 | 01/08/2024 | Office Tech | Copy Machine Service | -48.31 |
| 31411 | 01/08/2024 | Siskiyou County Department of Agriculture | Livestock Scales Registerd | -290.20 |
| 31412 | 01/08/2024 | Cliff Munson | WFA Convention Travel Reimbursement | -614.33 |
| 31413 | 01/08/2024 | Sign Dude | Leaderboard (county to reimburse) | -75,234.00 |
| 31414 | 01/12/2024 | Department of General Services | Procurement Fee for Property Insurance | -1,322.76 |
| 31415 | 01/12/2024 | Luiz, Michael L. | BU 12 Stipend for Jul-Dec 2023 | -509.10 |
| 31416 | 01/12/2024 | Vyve Broadband | Internet for the shop cameras | -99.99 |
| 31417 | 01/16/2024 | D&R Janitorial | Office Cleaning | -100.00 |
| 31418 | 01/16/2024 | California Fair Services Authority | General Liability 30,458.39, Workers Comp 28,159.09 plus Vision & Life Insurance | -58,742.42 |
| 31419 | 01/16/2024 | Hue & Cry, Inc. | Office & Grounds Security | -203.73 |
| 31420 | 01/16/2024 | Pacific Power | Power Service | -2,887.87 |
| 31421 | 01/16/2024 | Right Click Technology Services | 2 New Computers for Office | -3,917.38 |
| 31422 | 01/17/2024 | Plymouth Industries | Deposit for New Turkey Pens | -12,300.00 |
| 31423 | 01/30/2024 | G&G Ace Hardware | Maintenance Supplies | -17.23 |
| 31424 | 01/30/2024 | Gladstone, Inc. | Showworks Upgrade & Renewal | -1,449.00 |
| 31425 | 01/30/2024 | Mercier Electric | Floral Building Lighting Project | -7,886.72 |
| 31426 | 01/30/2024 | AT&T | Phone Service | -13.30 |
| 31427 | 01/30/2024 | Yreka Transfer, LLC | Garbage Service | -160.00 |
| 31428 | 01/30/2024 | Citi Cards | WFA Convention Lodging 767.16, Postage 219.99, Office Supplies 144.84 | -1,131.99 |
| 31429 | 01/30/2024 | Ferrellgas | Propane Service | -2,974.32 |
| 31430 | 01/30/2024 | Pacific Power | Power Service | -327.26 |
| 31431 | 01/31/2024 | Munson, Cliff F. | CEO Health Benefit Payment | -240.11 |
| 31432 | 01/31/2024 | SEIU Local 1000 | BU 1 Union Dues | -90.00 |
| 31433 | 01/31/2024 | Union Operating Engineers | BU 12 Union Dues | -61.02 |
| 31434 | 01/31/2024 | Verizon Wireless | Cell Phone Service | -143.62 |

-206,079.25

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**10th DAA/Siskiyou Golden Fair
Summary Trial Balance
As of January 31, 2024**

| | Jan 31, 24 | |
|--|--------------|--------------|
| | Debit | Credit |
| 10950 · Cash in Drawer | 0.00 | |
| 11100 · Petty Cash Fund | 100.00 | |
| 11200 · Change Funds | 500.00 | |
| 11210 · ATM Change Fund | 11,240.00 | |
| 11300 · Banner Bank - Checking | 200,460.47 | |
| 11400 · Mechanics Bank - Checking | 0.00 | |
| 11500 · Banner Bank - Savings | 34,405.13 | |
| 11501 · Umpqua Bank - Money Market | 251,217.30 | |
| 11502 · Siskiyou Credit Union - Savings | 250,067.74 | |
| 11503 · Tri Counties Bank - Savings | 214,249.88 | |
| 11504 · US Bank - Savings | 249,136.40 | |
| 11610 · Tri Counties Bank - CD | 36,973.52 | |
| 11620 · Mechanics Bank - CD | 77,129.81 | |
| 11630 · Mechanics Bank - CD (2022) | 178,190.00 | |
| 11700 · LAIF Account | 857,343.64 | |
| 13100 · Accounts Receivable | 94,125.50 | |
| 14300 · Deferred Expenses - General | 0.00 | |
| 14999 · Undeposited Funds | 0.00 | |
| 16000 · Deferred Outflows of Resources | 139,763.74 | |
| 16010 · Deferred Outflow Resources OPEB | 26,273.39 | |
| 19000 · Construction in Progress | 100,718.00 | |
| 19200 · Building and Improvements | 0.00 | |
| 19201 · Accum Deprec - Buildings | 0.00 | |
| 19300 · Equipment | 525,955.00 | |
| 19301 · Accum Deprec - Equipment | | 506,877.46 |
| 19400 · Leasehold Improvements | 4,379,553.45 | |
| 19401 · Accum Deprec - Leasehold Improve | | 3,243,518.57 |
| 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 | 0.00 | |
| 22310 · Alternate Retirement Program | 0.00 | |
| 22320 · Other Post-Employment Benefits | | 711.60 |
| 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 | | 7.92 |
| 22700 · H/S Drug Fees Collected | 0.00 | |
| 22800 · Deferred Income - General | 0.00 | |
| 24100 · Damage/Cleaning Deposits | | 200.00 |
| 24110 · Stage Maintenance | | 47,779.88 |
| 24200 · JFB Scholarship | | 2,653.43 |
| 24500 · Leave Liability | | 81,630.00 |
| 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 |
| 25610 · Deferred Inflow Resources OPEB | | 42,575.80 |
| 26000 · Net Pension Liability | | 371,952.68 |
| 26010 · Net OPEB Liability | | 235,048.76 |
| 29000 · Net Resources - Capital Assets | | 1,226,346.00 |
| 29100 · Total Net Resources | | 2,143,811.23 |
| 29400 · UnrestrictedNetPosition-Pen/OPB | 641,210.92 | |
| 30000 · Opening Bal Equity | 0.00 | |
| 31200 · State Allocations (F&E) | 0.00 | |
| 31300 · Other Fiscal/Admin Income (F&E) | 0.00 | |
| 31900 · Capital Project Reimbursements | | 150,000.00 |
| 32500 · One Time Revenue Source | | 77,000.00 |

6-9

**10th DAA/Siskiyou Golden Fair
Summary Trial Balance
As of January 31, 2024**

| | Jan 31, 24 | |
|---|---------------------|---------------------|
| | Debit | Credit |
| 33000 · Contributions from other Govern | 0.00 | |
| 34000 · Other Funding- | 0.00 | |
| 39000 · Retained Earnings | 0.00 | |
| 42220 · Concessions - Professional | | 550.00 |
| 43200 · Awards Program | | 2,190.56 |
| 47500 · Junior Fair Board | | 80.00 |
| 48110 · Storage (off season) | | 8,180.00 |
| 48200 · Grounds Rentals | | 2,075.00 |
| 48220 · Community Riding Program | | 320.00 |
| 48310 · Front LED Sign | | 16,815.00 |
| 49100 · Miscellaneous Income | | 6,500.00 |
| 49510 · Interest Earnings | | 902.65 |
| 49520 · Donations/Sponsorships | | 4,000.00 |
| 49530 · Other - Refunds/Reimb | | 271.75 |
| 50100 · Admin Wages - Permanent | 17,633.00 | |
| 50310 · Employees Benefits | 5,066.74 | |
| 50311 · Pension Expense | 5,559.36 | |
| 50320 · Payroll Taxes | 1,648.31 | |
| 50330 · Worker's Compensation Insurance | 28,159.09 | |
| 50600 · Travel/Training - Employees | 1,381.49 | |
| 50700 · Office Supplies | 698.31 | |
| 50800 · Telephone & Postage | 376.91 | |
| 50900 · Dues & Subscriptions | 2,607.68 | |
| 51000 · General Liability Insurance | 30,458.39 | |
| 51010 · Property & Business Insurance | 9,776.50 | |
| 51120 · Office/Grounds Secuirty | 513.45 | |
| 51130 · Office Cleaning | 100.00 | |
| 51140 · Computer Support | 3,917.38 | |
| 52100 · Maint Wages - Permanent | 5,889.00 | |
| 52210 · Employee Benefits | 4,104.09 | |
| 52211 · Pension Expense | 1,692.48 | |
| 52800 · Light, Heat, Water, Power | 2,974.32 | |
| 53000 · Maintenance of Bldgs & Grounds | 17.23 | |
| 53100 · Trash Removal, Clean up | 160.00 | |
| 54400 · Advertising | 237.43 | |
| 57500 · Junior Fair Board | 52.79 | |
| 63410 · Entry Office & Entry Fees | 1,449.00 | |
| 63420 · Livestock & Small Animal | 290.20 | |
| TOTAL | 8,393,377.04 | 8,393,377.04 |

6-10
10th DAA/Siskiyou Golden Fair
Balance Sheet
As of January 31, 2024

| | Jan 31, 24 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 11100 · Petty Cash Fund | 100.00 |
| 11200 · Change Funds | 500.00 |
| 11210 · ATM Change Fund | 11,240.00 |
| 11300 · Banner Bank - Checking | 200,460.47 |
| 11500 · Banner Bank - Savings | 34,405.13 |
| 11501 · Umpqua Bank - Money Market | 251,217.30 |
| 11502 · Siskiyou Credit Union - Savings | 250,067.74 |
| 11503 · Tri Counties Bank - Savings | 214,249.88 |
| 11504 · US Bank - Savings | 249,136.40 |
| 11600 · Cash in Time Deposits | |
| 11610 · Tri Counties Bank - CD | 36,973.52 |
| 11620 · Mechanics Bank - CD | 77,129.81 |
| 11630 · Mechanics Bank - CD (2022) | 178,190.00 |
| Total 11600 · Cash in Time Deposits | 292,293.33 |
| 11700 · LAIF Account | 857,343.64 |
| Total Checking/Savings | 2,361,013.89 |
| Other Current Assets | |
| 13100 · Accounts Receivable | 94,125.50 |
| 16000 · Deferred Outflows of Resources | 139,763.74 |
| 16010 · Deferred Outflow Resources OPEB | 26,273.39 |
| Total Other Current Assets | 260,162.63 |
| Total Current Assets | 2,621,176.52 |
| Fixed Assets | |
| 19000 · Construction in Progress | 100,718.00 |
| 19300 · Equipment | 525,955.00 |
| 19301 · Accum Deprec - Equipment | -506,877.46 |
| 19400 · Leasehold Improvements | 4,379,553.45 |
| 19401 · Accum Deprec - Leasehold Improve | -3,243,518.57 |
| Total Fixed Assets | 1,255,830.42 |
| TOTAL ASSETS | 3,877,006.94 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 22300 · Retirement Contributions | |
| 22320 · Other Post-Employment Benefits | 711.60 |
| Total 22300 · Retirement Contributions | 711.60 |
| 22600 · Employee Deductions | |
| 22650 · Other Deductions - LTD, SDI | 7.92 |
| Total 22600 · Employee Deductions | 7.92 |
| 24100 · Damage/Cleaning Deposits | 200.00 |
| 24110 · Stage Maintenance | 47,779.88 |
| 24200 · JFB Scholarship | 2,653.43 |
| 24500 · Leave Liability | 81,630.00 |
| 25000 · Long Term Debt (Front Sign) | |
| 25010 · SB 84 CalPers Loan | 63,708.00 |
| Total 25000 · Long Term Debt (Front Sign) | 63,708.00 |

6-11

10th DAA/Siskiyou Golden Fair
Balance Sheet
As of January 31, 2024

| | Jan 31, 24 |
|---|---------------------|
| 25600 · Deferred Inflows of Resources | 157,670.75 |
| 25610 · Deferred Inflow Resources OPEB | 42,575.80 |
| 26000 · Net Pension Liability | 371,952.68 |
| 26010 · Net OPEB Liability | 235,048.76 |
| Total Other Current Liabilities | 1,003,938.82 |
| Total Current Liabilities | 1,003,938.82 |
| Total Liabilities | 1,003,938.82 |
| Equity | |
| 29000 · Net Resources - Capital Assets | 1,226,346.00 |
| 29100 · Total Net Resources | 2,143,811.23 |
| 29400 · UnrestrictedNetPosition-Pen/OPB | -641,210.92 |
| 31900 · Capital Project Reimbursements | 150,000.00 |
| 32500 · One Time Revenue Source | 77,000.00 |
| Net Income | -82,878.19 |
| Total Equity | 2,873,068.12 |
| TOTAL LIABILITIES & EQUITY | 3,877,006.94 |

6-12

**10th DAA/Siskiyou Golden Fair
Profit & Loss Budget vs. Actual
January 2024**

| | Jan 24 | Budget | \$ Over Budget | % of Budget |
|---|--------------------|---------------------|-----------------------|--------------|
| Income | | | | |
| 41000 · Admissions Revenue | 0.00 | 155,000.00 | (155,000.00) | 0.0% |
| 41500 · Commercial Space Revenue | 0.00 | 33,160.00 | (33,160.00) | 0.0% |
| 42000 · Concessions Revenue | 550.00 | 211,500.00 | (210,950.00) | 0.3% |
| 43000 · Exhibit Revenue | 2,190.56 | 17,500.00 | (15,309.44) | 12.5% |
| 44000 · Horse Show Revenue | 0.00 | 6,300.00 | (6,300.00) | 0.0% |
| 46000 · Fair Attractions | 0.00 | 105,500.00 | (105,500.00) | 0.0% |
| 47000 · Miscellaneous Fair Revenue | 80.00 | 180,000.00 | (179,920.00) | 0.0% |
| 47005 · Miscellaneous Non-Fair Revenue | 0.00 | 44,500.00 | (44,500.00) | 0.0% |
| 48000 · Interim Revenue | 27,390.00 | 184,500.00 | (157,110.00) | 14.8% |
| 49100 · Miscellaneous Income | 6,500.00 | | | |
| 49500 · Other Operating Revenue | 5,174.40 | 15,100.00 | (9,925.60) | 34.3% |
| Total Income | 41,884.96 | 953,060.00 | (911,175.04) | 4.4% |
| Gross Profit | 41,884.96 | 953,060.00 | (911,175.04) | 4.4% |
| Expense | | | | |
| 50000 · Administration Expense | 107,896.61 | 467,700.00 | (359,803.39) | 23.1% |
| 52000 · Maintenance Expense | 14,837.12 | 429,336.00 | (414,498.88) | 3.5% |
| 54000 · Publicity Expense | 237.43 | 22,600.00 | (22,362.57) | 1.1% |
| 56000 · Attendance Operations | 0.00 | 78,924.00 | (78,924.00) | 0.0% |
| 57000 · Miscellaneous Fair Expenses | 52.79 | 12,900.00 | (12,847.21) | 0.4% |
| 57005 · Miscellaneous Non-Fair Expenses | 0.00 | 29,953.00 | (29,953.00) | 0.0% |
| 58000 · Premiums Expense (not H/S) | 0.00 | 20,000.00 | (20,000.00) | 0.0% |
| 63000 · Exhibits Expense | 1,739.20 | 41,085.00 | (39,345.80) | 4.2% |
| 64000 · Horse Show Expense | 0.00 | 7,546.00 | (7,546.00) | 0.0% |
| 66000 · Fair Entertainment Expense | 0.00 | 213,300.00 | (213,300.00) | 0.0% |
| 90000 · Depreciation Expense | 0.00 | 122,153.00 | (122,153.00) | 0.0% |
| Total Expense | 124,763.15 | 1,445,497.00 | (1,320,733.85) | 8.6% |
| Net Income | (82,878.19) | (492,437.00) | 409,558.81 | 16.8% |

6-13
10TH DISTRICT AGRICULTURAL ASSOCIATION
SISKIYOU GOLDEN FAIRGROUNDS

As of January 31, 2024

| Account Description | Account Number | 2023 STOP | 2024 Budget | 2024 Actual | Bud vs Act Difference |
|--|-------------------|--------------|----------------|----------------|--------------------------|
| ADMISSIONS REVENUE: | | | | | |
| Regular Fair Admissions | 41010 | \$121,239 | \$120,000 | | (\$120,000) |
| Discounted Fair Admissions | 41020 | \$28,528 | \$35,000 | | (\$35,000) |
| COMMERCIAL SPACE REVENUE: | | | | | |
| Outside Commercial Space | 41510 | \$13,710 | \$13,500 | | (\$13,500) |
| Inside Commercial Space | 41520 | \$19,440 | \$19,500 | | (\$19,500) |
| Window Commercial Displays | 41525 | \$160 | \$160 | | (\$160) |
| CONCESSIONS REVENUE: | | | | | |
| Carnival | 42100 | \$51,331 | \$50,000 | | (\$50,000) |
| Carnival - PreSale | 42110 | \$41,136 | \$40,000 | | (\$40,000) |
| Food Concessions (local, prof, alcohol) | 42200 | \$118,401 | \$118,500 | \$550 | (\$117,950) |
| Non-Food Concessions | 42300 | \$3,047 | \$3,000 | | (\$3,000) |
| EXHIBITS REVENUE: | | | | | |
| Entry Fees (& Transaction Fees) | 43100 | \$7,002 | \$7,000 | | (\$7,000) |
| Donated & Sponsored Awards | 43200 | \$9,119 | \$6,500 | \$2,191 | (\$4,309) |
| Other - Quilt Judge Donation, Poultry Inspection | 43410 | \$300 | | | |
| Other - Shavings | 43420 | \$4,269 | \$4,000 | | (\$4,000) |
| HORSE SHOW REVENUE: | | | | | |
| Entry Fees | 44200 | \$5,569 | \$5,000 | | (\$5,000) |
| Donated & Sponsored Awards | 44300 | \$1,175 | \$1,000 | | (\$1,000) |
| Stall Fees | 44400 | \$300 | \$300 | | (\$300) |
| FAIR ATTRACTION REVENUE: | | | | | |
| Rodeo Admissions & Entries | 46100 | \$44,435 | \$40,000 | | (\$40,000) |
| Concert Admissions | 46300 | | | | |
| Destruction Derby Admissions & Entries | 46400 | \$29,910 | \$28,000 | | (\$28,000) |
| Monster Truck Admissions | 46200 | \$30,352 | \$20,000 | | (\$20,000) |
| Redneck Roundup Admissions & Entries | 46700 | | \$10,000 | | |
| Ticket Transaction Fees | 46800 | \$7,914 | \$7,500 | | (\$7,500) |
| MISCELLANEOUS FAIR REVENUE: | | | | | |
| Junior Fair Board | 47500 | \$1,070 | \$1,000 | \$80 | (\$920) |
| Camping Fees (Fairtime) | 47700 | \$25,075 | \$25,000 | | (\$25,000) |
| Other - Cart Tickets | 47800 | \$700 | | | |
| Other - ATM Transactions | 47810 | \$1,033 | \$1,000 | | (\$1,000) |
| Other - Ice Service | 47820 | \$5,028 | \$5,000 | | |
| Sponsorships | 47900 | \$144,450 | \$148,000 | | (\$148,000) |
| MISCELLANEOUS NON-FAIR REVENUE: | | | | | |
| Sportsmens Expo/Carving Championship | 47105 | \$20,326 | \$18,000 | | (\$18,000) |
| Holiday Gift Fair | 47206 | \$4,370 | \$4,500 | | (\$4,500) |
| Jackpot Show | 47107 | \$14,083 | \$14,000 | | (\$14,000) |
| Music Festival/Fair Fundraiser | 47409 | | | | |
| Mother's Day Market | 47112 | \$8,388 | \$8,000 | | (\$8,000) |

| Account Description | Account Number | 6-14 2023 STOP | 2024 Budget | 2024 Actual | Bud vs Act Difference |
|--|-------------------|----------------------|------------------|-----------------|--------------------------|
| Other - soda machine, NSF fees, recycle | 47505 | \$65 | | | \$0 |
| INTERIM REVENUE: | | | | | |
| Rental of Buildings | 48100 | | | | \$0 |
| Storage | 48110 | \$27,691 | \$30,000 | \$8,180 | (\$21,820) |
| Grounds Rentals | 48200 | \$23,590 | \$20,000 | \$2,075 | (\$17,925) |
| Auto Racing | 48210 | | \$10,000 | | (\$10,000) |
| Community Riding Program | 48220 | \$2,110 | | \$320 | \$320 |
| Billboard | 48240 | \$70,800 | \$72,000 | | (\$72,000) |
| Equipment Rentals | 48300 | \$1,000 | \$1,000 | | (\$1,000) |
| Front Sign Rentals | 48310 | \$31,575 | \$29,500 | \$16,815 | (\$12,685) |
| Partnerships (year round) | 48320 | \$22,000 | \$22,000 | | (\$22,000) |
| Utility Fee Reimbursement | 48500 | | | | |
| Other | 48700 | | | | |
| PRIOR YEAR ADJUSTMENT: | 49000 | | | | |
| Miscellenaous Income | 49100 | \$1,174 | | \$6,500 | |
| OTHER OPERATING REVENUE: | | | | | |
| Interest Earnings | 49510 | \$21,473 | \$15,000 | \$903 | (\$14,097) |
| Donations/Partnerships (Year Round) | 49520 | \$5,000 | | \$4,000 | |
| Other - refunds, atm fees | 49530 | \$333 | \$100 | \$272 | \$172 |
| TOTAL REVENUES: | | \$968,671 | \$953,060 | \$41,885 | (\$911,175) |
| ADMINISTRATION EXPENSE: | | | | | |
| Salaries & Wages - Permanent | 50100 | \$211,044 | \$217,944 | \$17,633 | (\$200,311) |
| Salaries & Wages - Temporary | 50200 | \$3,881 | \$8,096 | | (\$8,096) |
| Compensated Absences Expense | 50300 | (\$2,362) | \$2,977 | | (\$2,977) |
| Employee Benefits - Employer's Share | 50310 | \$27,520 | \$30,638 | \$5,067 | (\$25,571) |
| Pension Expense | 50311 | \$64,720 | \$69,742 | \$5,559 | (\$64,183) |
| OPEB Expense | 50312 | \$6,064 | \$8,148 | | (\$8,148) |
| Payroll Taxes | 50320 | \$16,119 | \$17,065 | \$1,648 | (\$15,417) |
| Worker's Compensation Insurance | 50330 | \$18,133 | \$19,040 | \$28,159 | \$9,119 |
| Director's Expense | 50500 | \$695 | \$2,000 | | (\$2,000) |
| Traveling/Training Expense - Employees | 50600 | \$11,344 | \$9,000 | \$1,381 | (\$7,619) |
| Office Supplies and Expense | 50700 | \$3,595 | \$4,250 | \$698 | (\$3,552) |
| Telephone and Postage | 50800 | \$2,774 | \$3,820 | \$377 | (\$3,443) |
| Dues and Subscriptions | 50900 | \$2,855 | \$3,135 | \$2,608 | (\$527) |
| Insurance (General Liability) | 51000 | \$26,163 | \$27,471 | \$30,458 | \$2,987 |
| Property & Business Insurance | 51010 | \$19,311 | \$19,000 | \$9,777 | (\$9,224) |
| Other - bank fees, miscellaneous, legal | 51100 | \$1,638 | \$500 | | (\$500) |
| Credit Card Fees (non fair) | 51110 | \$2,275 | \$2,000 | | (\$2,000) |
| Office & Grounds Security | 51120 | \$4,142 | \$2,500 | \$513 | (\$1,987) |
| Office Cleaning | 51130 | \$1,100 | \$1,500 | \$100 | (\$1,400) |
| Computer Support Services | 51140 | \$5,857 | \$10,000 | \$3,917 | (\$6,083) |
| Statewide Property Inventory | 51150 | \$358 | \$375 | | (\$375) |
| Unemployment Insurance | 51200 | | \$1,500 | | (\$1,500) |
| Audit Expense | 51300 | \$7,000 | \$7,000 | | (\$7,000) |
| MAINTENANCE & GENERAL OPERATIONS: | | | | | |
| Salaries & Wages - Permanent | 52100 | \$67,965 | \$124,401 | \$5,889 | (\$118,512) |
| Salaries & Wages - Temporary | 52200 | \$38,206 | \$56,128 | | (\$56,128) |

| Account Description | Account Number | 2023 STOP | 2024 Budget | 2024 Actual | Bud vs Act Difference |
|---|-------------------|--------------|----------------|----------------|--------------------------|
| Employee Benefits - Employer's Share | 52210 | \$12,283 | \$49,198 | \$4,104 | (\$45,094) |
| Pension Expense | 52211 | \$20,014 | \$39,808 | \$1,692 | (\$38,116) |
| OPEB Expense | 52212 | \$2,506 | \$5,910 | | (\$5,910) |
| Payroll Taxes | 52220 | \$4,307 | \$10,331 | | (\$10,331) |
| Light, Heat, Water and Power | 52800 | \$84,620 | \$85,000 | \$2,974 | (\$82,026) |
| Maintenance of Equipment (Supplies) | 52900 | \$7,831 | \$8,000 | | (\$8,000) |
| Fuel & Insurance for Equipment | 52910 | \$10,096 | \$19,000 | | (\$19,000) |
| Maintenance of Blds & Grounds (Supplies) | 53000 | \$23,610 | \$15,000 | \$17 | (\$14,983) |
| Cal Fire Expenses | 53001 | \$2,609 | \$3,000 | | (\$3,000) |
| State Fire Marshall Inspections | 53050 | \$300 | \$1,000 | | (\$1,000) |
| Trash Removal, Clean up (Contractual) | 53100 | \$2,140 | \$2,560 | \$160 | (\$2,400) |
| Special Repairs - trees, walkways/slabs | 53300 | \$20,058 | \$10,000 | | (\$10,000) |
| PUBLICITY EXPENSE: | | | | | |
| Professional Services (Contractual) | 54200 | \$1,000 | \$1,000 | | (\$1,000) |
| Supplies & Expenses | 54300 | \$67 | \$100 | | (\$100) |
| Advertising (fair, interim events) | 54400 | \$7,147 | \$15,000 | \$237 | (\$14,763) |
| Promotional Expense (mixer, shirts/hats) | 54500 | \$1,309 | \$1,500 | | (\$1,500) |
| Public Relations Expense (website) | 54600 | \$6,519 | \$5,000 | | (\$5,000) |
| Other - | 54800 | | | | |
| ATTENDANCE OPERATIONS: | | | | | |
| Salaries & Wages - Temporary | 56101 | \$6,451 | \$13,429 | | (\$13,429) |
| Payroll Taxes | 56120 | \$131 | \$195 | | (\$195) |
| Professional Services (Contractual) | 56200 | \$51,397 | \$58,000 | | (\$58,000) |
| Supplies and Expenses | 56300 | \$2,375 | \$2,800 | | (\$2,800) |
| Ice Service | 56310 | \$2,860 | \$3,000 | | (\$3,000) |
| Radio Rentals | 56320 | \$1,050 | \$1,000 | | (\$1,000) |
| Other - Lodging | 56400 | \$299 | \$500 | | (\$500) |
| MISCELLANEOUS FAIR EXPENSES: | | | | | |
| Pocket Schedule | 57400 | \$2,749 | \$3,000 | | (\$3,000) |
| Junior Fair Board | 57500 | \$181 | \$1,000 | \$53 | (\$947) |
| Sponsorships | 57700 | | | | |
| Banners & Supplies | 57710 | \$1,198 | \$2,500 | | (\$2,500) |
| BBQ Supplies & Expense | 57720 | \$2,953 | \$3,000 | | (\$3,000) |
| Other | 57800 | | | | |
| Streetsweeper | 57810 | \$650 | \$700 | | (\$700) |
| Landfill Fees | 57820 | \$1,334 | \$1,500 | | (\$1,500) |
| Commercial Exhibits & Concessions | 57900 | \$1,000 | \$1,200 | | (\$1,200) |
| MISCELLANEOUS NON-FAIR PROGRAMS: | | | | | |
| Salaries & Wages - Temporary | 57110 | \$243 | \$693 | | (\$693) |
| Payroll Taxes | 57125 | \$4 | \$10 | | (\$10) |
| Sportsmens Expo/Carving Championship | 57405 | \$13,945 | \$14,600 | | (\$14,600) |
| Holiday Gift Fair | 57505 | \$670 | \$1,110 | | (\$1,110) |
| Jackpot Show | 57508 | \$10,625 | \$12,430 | | (\$12,430) |
| Spring Festival/Music Fest | 57109 | | | | \$0 |
| Mother's Day Outdoor Market | 57112 | \$865 | \$1,110 | | (\$1,110) |
| Other - | 57605 | | | | |
| PREMIUMS EXPENSE (excluding Horse Show): | | | | | |
| Cash Awards | 58100 | \$10,974 | \$12,000 | | (\$12,000) |

| Account Description | Account Number | 2023 STOP | 2024 Budget | 2024 Actual | Bud vs Act Difference |
|---|----------------|--------------------|--------------------|------------------|-----------------------|
| Trophies, Medals, Ribbons | 58200 | \$7,760 | \$8,000 | | (\$8,000) |
| EXHIBITS EXPENSE: | | | | | |
| Salaries & Wages - Temporary | 63101 | \$13,799 | \$23,100 | | (\$23,100) |
| Payroll Taxes | 63120 | \$314 | \$335 | | (\$335) |
| Judges (Contractual) | 63200 | \$6,361 | \$6,800 | | (\$6,800) |
| Professional Services (Contractual) | 63300 | \$1,900 | \$2,300 | | (\$2,300) |
| Supplies and Expenses (entry office, depts) | 63400 | | | | |
| Entry Office & Entry Fees (Showworks) | 63410 | \$5,537 | \$2,900 | \$1,449 | (\$1,451) |
| Livestock & Small Animal | 63420 | \$5,113 | \$5,000 | \$290 | (\$4,710) |
| Still Exhibit Departments | 63430 | \$108 | \$300 | | (\$300) |
| Other - brand inspection | 63700 | \$322 | \$350 | | (\$350) |
| HORSE SHOW EXPENSE (including Premiums): | | | | | |
| Salaries & Wages - Temporary | 64101 | \$372 | \$440 | | (\$440) |
| Payroll Taxes | 64120 | \$5 | \$6 | | (\$6) |
| Judges (Contractual) | 64200 | \$999 | \$1,000 | | (\$1,000) |
| Professional Services (Contractual) | 64300 | \$850 | \$1,000 | | (\$1,000) |
| Supplies and Expense | 64400 | | | | |
| Cattle Fees | 64500 | \$765 | \$800 | | (\$800) |
| Cash Awards | 64710 | \$1,570 | \$1,800 | | (\$1,800) |
| Trophies, Medals, Ribbons | 64720 | \$2,468 | \$2,500 | | (\$2,500) |
| FAIR ENTERTAINMENT EXPENSE: | | | | | |
| Professional Services (Contractual) | 66200 | \$28,899 | \$18,000 | | (\$18,000) |
| Supplies and Expenses | 66300 | | | | |
| Ticketing System & Fees | 66310 | \$27,556 | \$29,600 | | (\$29,600) |
| Grounds | 66320 | \$352 | \$3,100 | | (\$3,100) |
| Rodeo (Friday) | 66400 | \$33,645 | \$36,500 | | (\$36,500) |
| Grounds Entertainment | 66500 | \$52,468 | \$60,000 | | (\$60,000) |
| Monster Trucks (Sunday) | 66600 | \$42,881 | \$35,000 | | (\$35,000) |
| Destruction Derby (Saturday) | 66700 | \$19,835 | \$21,100 | | (\$21,100) |
| Redneck Roundup/Other Event (Thursday) | 66800 | \$11,250 | \$10,000 | | (\$10,000) |
| PRIOR YEAR OPERATING EXPENSE ADJUSTMENT: | | | | | |
| Miscellaneous Expense | 81000 | \$1,950 | | | |
| CASH SHORTAGES & OVERAGES: | | | | | |
| Ticket Sales | 85100 | \$326 | | | |
| Grandstand Event Sales | 85200 | | | | |
| Other | 85900 | | | | |
| TOTAL EXPENSES: | | \$1,126,170 | \$1,323,345 | \$124,763 | (\$1,198,582) |
| NET OPERATING PROFIT/(LOSS) BEFORE FUNDING | | (\$157,500) | (\$370,285) | (\$82,878) | \$287,407 |
| LOCAL (BASE) ALLOCATION/AB1499 FUNDS: | | \$42,600 | \$43,500 | | (\$43,500) |
| OTHER FUNDS - Training Allocation | | \$2,050 | \$2,050 | | (\$2,050) |
| OTHER FUNDS - Capital Project Reimbursements | | \$12,933 | | \$150,000 | \$150,000 |
| OTHER FUNDS - CalFire Housing, Fire Camp | | \$628,897 | | \$77,000 | \$77,000 |
| NET PROFIT/(LOSS) AFTER FUNDING | | \$528,979 | (\$324,735) | \$144,122 | |

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

EXPLANATIONS:

002-1

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

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 12/23)
Page 1

2023 Statement of Operations

| STATEMENT OF OPERATIONS - OPERATING FUND | Reference | Account Number(s) | Jan 1 to Dec 31, 2023 |
|--|-------------|-------------------|-----------------------|
| TOTAL NET RESOURCES, January 1 | | | |
| Net Resources-Unrestricted | Prior Year | 29100 | \$1,950,042 |
| Unrestricted Net Position-Pension | Prior Year | 29400 | (\$590,577) |
| Net Resources-Restricted | Prior Year | 29300 | 0 |
| Net Resources-Capital Assets, Less Related Debt | Prior Year | 29000 | 969,745 |
| Prior Year Audit Adjustment(s) GASB 75/OPEB 2022 Audit Adj | Prior Year | various | (50,634) |
| TOTAL NET RESOURCES, JANUARY 1 (252.88% Unrestricted Reserve) | | | 2,278,576 |
| RESOURCES ACQUIRED: | | | |
| Operating Revenues | from page 2 | various | 968,671 |
| State (Local/Base) Allocation(s) (F&E) | to page 2 | 31200 | 42,600 |
| Training Allocation & Other Fiscal & Admin Assistance (F&E) | to page 2 | 31300 | 2,050 |
| Capital Project Reimbursement Funds | to page 2 | 31900 | 12,933 |
| One-time Revenue Sources | to page 2 | 32500 | 667,573 |
| (Fire Camp/Animal Evacuation, Cal Fire Housing, sale of property, etc) | | | |
| Contributions from Other Gov't (non-F&E) Sources | to page 2 | 33000 | 0 |
| Provide description for Other Gov't (non F&E) Contributions: | | | |
| Other (e.g. Flex Capital) | to page 2 | 34000 | 0 |
| TOTAL RESOURCES ACQUIRED | | | 1,693,826 |
| RESOURCES APPLIED: | | | |
| Operating Expenditure | from page 2 | various | 1,126,170 |
| Depreciation Expense | from page 2 | 90000 | 117,286 |
| Amortization Expense | from page 2 | 90010 | 0 |
| Pension Expense | from page 2 | 96000 | 0 |
| OPEB Expense | from page 2 | 96010 | 0 |
| TOTAL RESOURCES APPLIED | | | 1,243,456 |
| INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR | | | 450,370 |
| TOTAL NET RESOURCES, December 31 | | | |
| Net Resources-Unrestricted | from Sch 1 | 29100 | 2,143,811 |
| Unrestricted Net Position-Pension/OPEB | from Sch 1 | 29400 | (641,211) |
| Net Resources-Restricted | from Sch 1 | 29300 | 0 |
| Net Resources-Capital Assets, Less Related Debt | from Sch 1 | 29000 | 1,226,346 |
| TOTAL NET RESOURCES, DECEMBER 31 | | | \$2,728,947 |
| Unrestricted Reserve Percentage | | | 190.36% |

X

Cliff Munson
CEO

Date

"Siskiyou Nights & Carnival Lights"
2023 Fair Theme

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

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 12/23)
Page 2

2023 Statement of Operations

| SUMMARY OF OPERATIONS | Reference | Account Number | Jan 1 to Dec 31, 2023 |
|--|-------------------|----------------|-----------------------|
| OPERATING REVENUES: | | | |
| Admissions to Grounds | | 41000 | 149,767 |
| Industrial and Commercial Space | | 41500 | 33,310 |
| Carnivals | | 42100 | 92,467 |
| Concessions | | 42200 | 121,448 |
| Exhibits | | 43000 | 20,690 |
| Horse Show | | 44000 | 7,044 |
| Horse Racing (Fairtime Pari-Mutuel) | | 45000 | 0 |
| Horse Racing (Satellite Wagering) | | 45005 | 0 |
| Fair Attractions | | 46000 | 112,611 |
| Motorized Racing | | 46109 | 0 |
| Interim Attractions | | 46009 | 0 |
| Miscellaneous Fair | | 47000 | 177,356 |
| Miscellaneous Non-Fair Programs | | 47005 | 47,232 |
| Interim Revenue | | 48000 | 179,940 |
| Prior Year Revenue Adjustment | | 49000 | 0 |
| Other Operating Revenue | | 49500 | 26,806 |
| TOTAL OPERATING REVENUES | to page 1 | | 968,671 |
| OPERATING EXPENDITURES: | | | |
| Administration | | 50000 | 434,224 |
| Maintenance & General Operations | | 52000 | 296,544 |
| Publicity | | 54000 | 16,042 |
| Attendance Operations | | 56000 | 64,563 |
| Miscellaneous Fair | | 57000 | 10,064 |
| Miscellaneous Non-Fair Programs | | 57005 | 26,352 |
| Premiums (For Exhibit programs only) | | 58000 | 18,734 |
| Exhibits | | 63000 | 33,454 |
| Horse Show | | 64000 | 7,030 |
| Horse Races (Fairtime Pari-Mutuel) | | 65000 | 0 |
| Horse Races (Satellite Wagering) | | 65005 | 0 |
| Fair Entertainment Expense | | 66000 | 216,887 |
| Motorized Racing | | 66109 | 0 |
| Interim Entertainment Expense | | 66009 | 0 |
| Equipment (Funded by Fair) | | 72300 | 0 |
| Prior Year Expense Adjustment | | 80000 | 0 |
| Cash (over/under) | | 85000 | 326 |
| Other Operating Expense | | 94000 | 1,950 |
| TOTAL OPERATING EXPENDITURES | to page 1 | | 1,126,170 |
| NET OPERATING PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB | | | (\$157,500) |
| Depreciation Expense | to page 1 & sch 7 | 90000 | 117,286 |
| Amortization Expense | to page 1 & sch 7 | 90010 | 0 |
| Pension Expense | to page 1 | 96000 | |
| OPEB Expense | to page 1 | 96010 | |
| NET OPERATING PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB | | | (\$274,785) |
| State (Local/Base) Allocation | from page 1 | 31200 | 42,600 |
| Training Allocation & Other Fiscal & Admin Assistance (F&E) | from page 1 | 31300 | 2,050 |
| Capital Project Reimbursements | from page 1 | 31900 | 12,933 |
| Other Funds (e.g. County, Supplemental, Fiscal Ass't) | from page 1 | Various | 667,573 |
| NET PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB | | | \$567,656 |
| PROFIT MARGIN RATIO BEFORE DEPREC., AMORT., PENSION, OPEB | | | 59% |
| NET PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB | | | \$450,370 |
| PROFIT MARGIN RATIO AFTER DEPREC., AMORT., PENSION, OPEB | | | 46% |

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

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 12/23)
Schedule 1

2023 Statement of Operations

| STATEMENT OF FINANCIAL CONDITION | Account Number(s) | | Dec 31, 2023 |
|---|-----------------------------|-------------|--------------------|
| ASSETS | | | |
| Cash-Unrestricted | 11100-11800 * | \$2,307,274 | |
| Cash-Restricted | 11000 | 0 | |
| Total Cash | | | 2,307,274 |
| Accounts Receivable, Net of Allowance for Doubtful Accounts | 13100-13300 | | 38,977 |
| Deferred Charges | 14300 | | 27,382 |
| Other Assets | 14100, 14700-16200 | | 0 |
| Capital Assets: | | | |
| Property, Plant & Equipment: | | | |
| Construction in Progress | 19000 | 88,418 | |
| Land | 19100 | 0 | |
| Buildings & Improvements | 19200 | 0 | |
| Less Accumulated Depreciation-Buildings & Improvements ** | 19201 | 0 | |
| Equipment | 19300 | 516,656 | |
| Less Accumulated Depreciation-Equipment ** | 19301 | (506,877) | |
| Leasehold Improvements | 19400 | 4,371,667 | |
| Less Accumulated Depreciation-Leasehold Improvements ** | 19401 | (3,243,519) | |
| Total Property, Plant & Equipment | | | 4,976,741 |
| Total Accumulated Depreciation | | | (3,750,396) |
| Net Property, Plant & Equipment | | | 1,226,345 |
| Intangible Assets: | | | |
| Computer Software, Patents, Copyrights, Trademarks, etc. | 19500 | 0 | |
| Less Accumulated Amortization-Computer Software, etc** | 19501 | 0 | |
| Right to Use Leased Land - Amortization | 19700 | 0 | |
| Less Accumulated Amortization-Right to Use Leased Land** | 19701 | 0 | |
| Right to Use Leased Buildings - Amortization | 19710 | 0 | |
| Less Accumulated Amortization-Right to Use Leased Buildings** | 19711 | 0 | |
| Right to Use Leased Equipment - Amortization | 19720 | 0 | |
| Less Accumulated Amortization-Right to Use Leased Equipment** | 19721 | 0 | |
| Non-Amortizable Intangible Assets | 19600 | 0 | |
| Total Intangible Assets | | | 0 |
| Total Accumulated Amortization | | | 0 |
| Net Intangible Assets | | | 0 |
| Net Capital Assets | | | 1,226,345 |
| Total Assets | | | \$3,599,977 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Outflows of Resources - Pension | 16000 | 139,764 | |
| Deferred Outflows of Resources - OPEB | 16010 | 26,273 | |
| Total Deferred Outflows of Resources | | | 166,037 |
| Total Assets & Deferred Outflow of Resources | | | \$3,766,014 |
| LIABILITIES | | | |
| Insurance Fees Payable | 21100 | | \$0 |
| Accounts Payable | 21200 | | 4,683 |
| Current Portion of Long-term Debt | 21250 | | 0 |
| Payroll Liabilities | 22100-22600 | | 15 |
| Deferred Revenue | 22800 | | 29,351 |
| Other Liabilities (Portable Stage Maintenance & JFB Scholarship) | 21300, 22700, 22900 & 23000 | | 50,433 |
| Guaranteed Deposits | 24100 | | 0 |
| Compensated Absences Liability | 24500 | | 81,630 |
| Lease Liability | 24600 | | 0 |
| Long Term Debt (long-term portion) | 25000 | | 63,708 |
| Net Pension Liability | 26000 | | 371,953 |
| Net OPEB Liability | 26010 | | 235,049 |
| Total Liabilities | | | \$836,821 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Inflows of Resources - Pension | 25600 | 157,671 | |
| Deferred Inflows of Resources - OPEB | 25610 | 42,576 | |
| Total Deferred Inflows of Resources | | | 200,247 |
| Total Liabilities & Deferred Inflow of Resources | | | \$1,037,067 |
| NET RESOURCES | | | |
| Junior Livestock Auction Reserve | 25100 | | 0 |
| Total Net Resources (without JLA Reserve): | | | |
| Net Resources-Unrestricted | 29100 | 2,143,811 | |
| Unrestricted Net Position-Pension/OPEB | 29400 | (641,211) | |
| Net Resources-Restricted | 29300 | 0 | |
| Net Resources-Capital Assets, Less Related Debt | 29000 | 1,226,346 | |
| Total Net Resources (without JLA Reserve): | | | \$2,728,947 |
| Total Net Resources | | | \$2,728,947 |
| Total Liabilities & Net Resources & Deferred Inflow of Resources | | | \$3,766,014 |
| Debt ratio (total liabilities/total assets) | | | 23% |
| Ratio of Leave Liability Covered by Cash*** | | | 28.27 |
| Debt-to-equity ratio (total liabilities/total net resources) | | | 31% |

7a-1



January 24, 2024

Cliff Munson, CEO
Siskiyou Golden Fair/10th DAA
1712 Fairlane Road
Yreka, CA 96097

Dear Cliff,

CFSA is proud to announce the introduction of a new risk control pilot program known as the **CFSA Risk Prevention Maintenance Assistance Program** and we would like to include the Siskiyou Golden Fair/10th DAA as one of our pilot fairgrounds this first year!

In 2024, CFSA will be providing maintenance assistance consultation for up to 20 northern California fairgrounds with the goal of eliminating trip-and-fall and other risk issues on the fairgrounds prior to their 2024 annual fairs. This proactive program is designed to work with the fairgrounds on fixing hazards previously identified in CFSA Risk Control Facility Review reports that fall in the "maintenance and repair" definition of deferred maintenance.

We understand that our members have been waiting for more than 10 years for a large infusion of public and/or private funds to conduct major capital improvement projects on their aging fairgrounds. We understand that the amount of work needed at each fairground can be overwhelming and just deciding where to start, or if you can afford to start anything, is challenging.

CFSA believes in being proactive in risk prevention at our member fairgrounds and this pilot program is our way of taking action now to prevent claims in the future. We are investing in a skilled consultant for our members and asking the fairgrounds to invest in critical maintenance and repair projects that can help prevent unlimited and expensive potential general liability claims.

Our goal is to keep the maintenance/repair projects under \$10,000 for each fair, unless the fair has resources and the desire to do additional projects. These will not be major capital improvement projects requiring project management by the California Construction Authority or the Department of General Services. CFSA will consult with CCA to make sure the projects are all within the maintenance and repair criteria and can be conducted by fairground maintenance staff or local service providers.

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

WWW.CFSA.ORG

7a-2

Retired district agricultural maintenance supervisor Ken Scheeler brings decades of fairground maintenance and repair experience to this project as the CFSA consultant. Fairs and their success in their communities are important to Ken and his goal is to help reduce liability claims while enhancing the experience of the public and employees on the fairgrounds.

Ken will be contacting you directly soon to discuss the program and your interest in participating.

No one knows when the necessary funding will be available, let alone large-scale premises projects will be completed on our 70-plus general liability pool member fairgrounds. The need is critical, and the time is now.

The 20 fairgrounds invited to participate in this pilot program include:

- Tehama District Fair
- Glenn County Fair
- Silver Dollar Fair
- Redwood Empire Fair
- Colusa County Fair
- Shasta District Fair
- Redwood Acres Fair
- Yuba-Sutter Fair
- Trinity County Fair
- Lassen County Fair
- Plumas-Sierra Fair
- Del Norte County Fair
- Siskiyou Golden Fair
- Humboldt County Fair
- Modoc District Fair
- Lake County Fair
- Inter-Mountain Fair
- Tulelake-Butte Valley Fair
- Mendocino County Fair & Apple Show
- Nevada County Fair

These fairgrounds were selected for this first year due to their proximity to each other and Ken's intimate knowledge of the fairground conditions as he has conducted CFSA facility reviews at many of these grounds in the past two years. One aspect of the program is hopefully sharing resources for services and supplies in geographic regions saving all of the program fairs money.

We appreciate your participation in the CFSA risk pools and hope that we can partner with you in this valuable new program. Please feel free to reach out to me with any questions.

Sincerely,



John Quiroz, Deputy Executive Director



710-1
CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE
Karen Ross, Secretary

February 6, 2024

D2024-02

TO: All District Agricultural Association Board Chairs and CEOs

SUBJECT: Meeting and Posting Requirements for the Bagley-Keene Open Meeting Act January 1, 2024, update, and new CDFA policy for the submission of Notice & Agenda to CDFA F&E 15 days before each regularly scheduled meeting.

The California Department of Food and Agriculture (CDFA) Fairs and Expositions Branch (F&E) wants to bring your attention to recent changes in the law, specifically [Government Codes: 11120 – 11132](#), also known as the [Bagley-Keene Open Meeting Act](#) which came into effect on January 1, 2024.

The recent CDFA F&E Circular Letter [D2023-06](#) outlines the modifications and new requirements for all District Agriculture Associations (DAA) meetings. To assist you, we have attached a copy of the D2023-06 Industry Memo for your reference.

In response to these changes and the heightened public scrutiny surrounding DAA fairs, the CDFA F&E and CDFA Legal teams have collaborated to develop policy strategies. These strategies aim to ensure that DAA meeting notices adhere to the following key principles:

1. **Accurate Agenda Items:** Meetings must be agendized correctly, providing sufficient information for the public to understand the topics to be discussed.
2. **Timely Corrections:** Any necessary corrections to the agenda, including proper notice of Closed Session topics, should occur before the 10-day posting requirement for regular board meetings.
3. **Advance Notice for Closed Sessions:** The CDFA Legal Team should receive ample notice of any intended Closed Sessions before the 10-day posting requirement.
4. **Support for Board Chairs and CEOs:** F&E will assist Board Chairs and CEOs by offering resources and guidance before the meeting.
5. **Early Completion of Notice and Agenda:** The Notice and Agenda should be complete and ready for posting to the Fair Website and Distribution List 10 days before the meeting.



To streamline this process, the CDFA Legal Office and CDFA F&E have introduced a new policy:

DAA's within the network of California Fairs are now required to submit a draft of their agenda to the CDFA F&E for review 15 days before any Board of Directors meeting. Please refer to the attached assignment listing to identify the CDFA F&E Resource Coordinator assigned to your DAA.

In addition to this policy change, F&E has identified some challenges faced by DAAs with the new meeting rules. To support our DAAs, we recommend careful consideration and adoption of the following points:

General Public Participation:

- The public must be allowed entry to the meeting location (physical address).
- If a teleconference option is provided (though not required), the public must be allowed to view the teleconferenced meeting in its entirety (except for a closed session).
- Public comment must be allowed for items not listed on the agenda AND for each item on the agenda whether informational or for a board action.
 - If the item is an action item, the board chair must call for any public comment BEFORE the vote is taken.
 - If the item is informational, the board chair should call for any public comment AFTER the information is provided.
 - If the item is a closed session, the board chair should call for public comment BEFORE adjourning to a closed session. Public comment is not required during a reconvene after reporting out of a closed session.
- Any Public making comments must be allowed the same amount of time as any other commenter.
 - If the Chair establishes a 3-minute speaking time for public comments, this 3-minute time must be allowed for each instance of public comments and cannot be adjusted later in the meeting for purposes of shortening the meeting.
- All meetings must comply with the Americans with Disabilities Act (ADA).

7b-3

Updated Teleconference Requirements:

- Teleconference can be offered for your meeting (it is not required).
 - If a Teleconference option is offered, all open session items must be visible and audible to the public, at each teleconference location.
 - If a Teleconference Option is offered, ALL action items must be taken by Roll Call Voting.
- A Majority (Quorum) of members of the board **MUST** be present at the teleconference locations (physical address listed on the agenda).
 - Example: if your board has nine (9) board members, five (5) board members **MUST** be present onsite at your meeting address(es). The remaining four (4) members may attend and participate from a remote location.
- If your board is unable to meet the quorum requirement at the in-person location of the meeting, and a board member attending remotely would like to be counted toward the quorum requirement; the board member must:
 1. have a physical or mental disability as defined by Government Code §[12926](#) and §[12926.1](#), and
 2. notify the state body (fair office) of the need to participate remotely in writing in advance of the meeting.
 - This written notice should justify the need to attend remotely in no more than 20 words.
 - Any notices provided for remote attendance are to be included in the board minutes of the meeting.
 - The Board must take action to approve a board member's remote participation and inclusion in the quorum requirement. The Board action for a physical location exemption for board members needing to be included in the quorum requirement must occur at EACH meeting.
 - For the purposes of this vote, any board member attending remotely, including the board member requesting the exemption, should recuse themselves and abstain from voting on this action.
 - Only board members present on-site at the meeting location should vote on the approval of the board member's participation and inclusion to the quorum requirement.
 - ANY board member attending from a remote location **MUST** use their full name on the label for their teleconference participation AND must always appear on Camera during the meeting.
 - If the Teleconference software ceases working, or the online streaming of the teleconferenced meeting stops at any point during the meeting (except during a Closed

7b-4

D2024-02
February 6, 2024
Page 4

Session) regardless of the number of board members present at the on-site meeting location; the meeting of the board must stop.

- If the teleconference can be restored in a reasonable amount of time, the meeting may resume when the teleconference capability is restored.
- If the teleconference is not able to be restored, all discussion must cease, any remaining discussion and agenda items must be tabled, and the meeting must be rescheduled.
 - The fair website must be updated with a note to the public indicating the meeting was stopped due to teleconferencing and technical issues/errors, and when the next meeting will be scheduled to finish the remaining discussion and agenda items.
- ANY Board member attending from a remote location MUST announce the presence of ANY other individual of 18 years or older who is in the room or enters the room during the meeting. This announcement must be recorded in the minutes.

For any questions, please contact Mike Francesconi at mike.francesconi@cdfa.ca.gov or (916) 900-5365.

Sincerely,



Mike Francesconi
Branch Chief
Fairs & Expositions Branch



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE
Karen Ross, Secretary

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

9b-1

Michelle Eiler

From: Cliff Munson
Sent: Thursday, January 18, 2024 9:39 AM
To: Michelle Eiler; Darrin W. Mercier
Subject: Delegation of Authority

We will put the Delegation of Authority back on the February agenda. In speaking with Mike Francesconi from F&E all the letters sent were to encourage the 70 percent of fairs that don't have policies and procedures in place to start creating them.

He said the language sent originally for the policies is just a suggestion and that we can modify as needed.

To make our Delegation of Authority user friendly for the board and staff I like Darrin's idea of making it a two tier policy as follows –

CEO is authorized to execute income producing Rental Agreements up to \$10,000, Standard Agreements up to \$10,000, as long as these contracts do not exceed a one-year term, without further authorization with the Board of Directors. The AGPA is authorized, in the absence of the CEO to execute income producing Rental Agreements up to \$10,000, Standard Agreements up to \$10,000, as long as these contracts do not exceed a one -year term, without further authorization from the Board of Directors. In emergency situations, the CEO or AGPA, in the absence of the CEO is authorized to execute income producing Rental Agreements up to the amount of \$100,000 and Standard Agreements in the amount of \$20,000. All such executed agreements will be submitted to the Board of Directors for review at the subsequent board meeting.

Mike from F&E stated that emergency board meetings should only be used for an emergency on the fairgrounds – examples were facilities fail or we have a security issue of a large magnitude. He did not have a lot of answers he was impressed that we have policies and adopt them every year. I think this was a good catch and makes sense. Thanks Darrin.